

Craven County Board of Education Budget

Fiscal Year 2019-2020



Budget for the fiscal year ending June 30, 2020

Craven County Board of Education

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Fiscal Year 2019-2020

Introduction



Message from the Superintendent



In 2018, the Craven County community came together to develop a vision for Public Education. This vision states,

"We envision a public education system that challenges all students as learners and prepares them to imagine and create a successful life; values educators and empowers them to inspire and spark innovation in every student; leads in education and community engagement; and invites all students, their families, and all members of the community to work together to support public education to the benefit of our students, our community, our nation and our world."

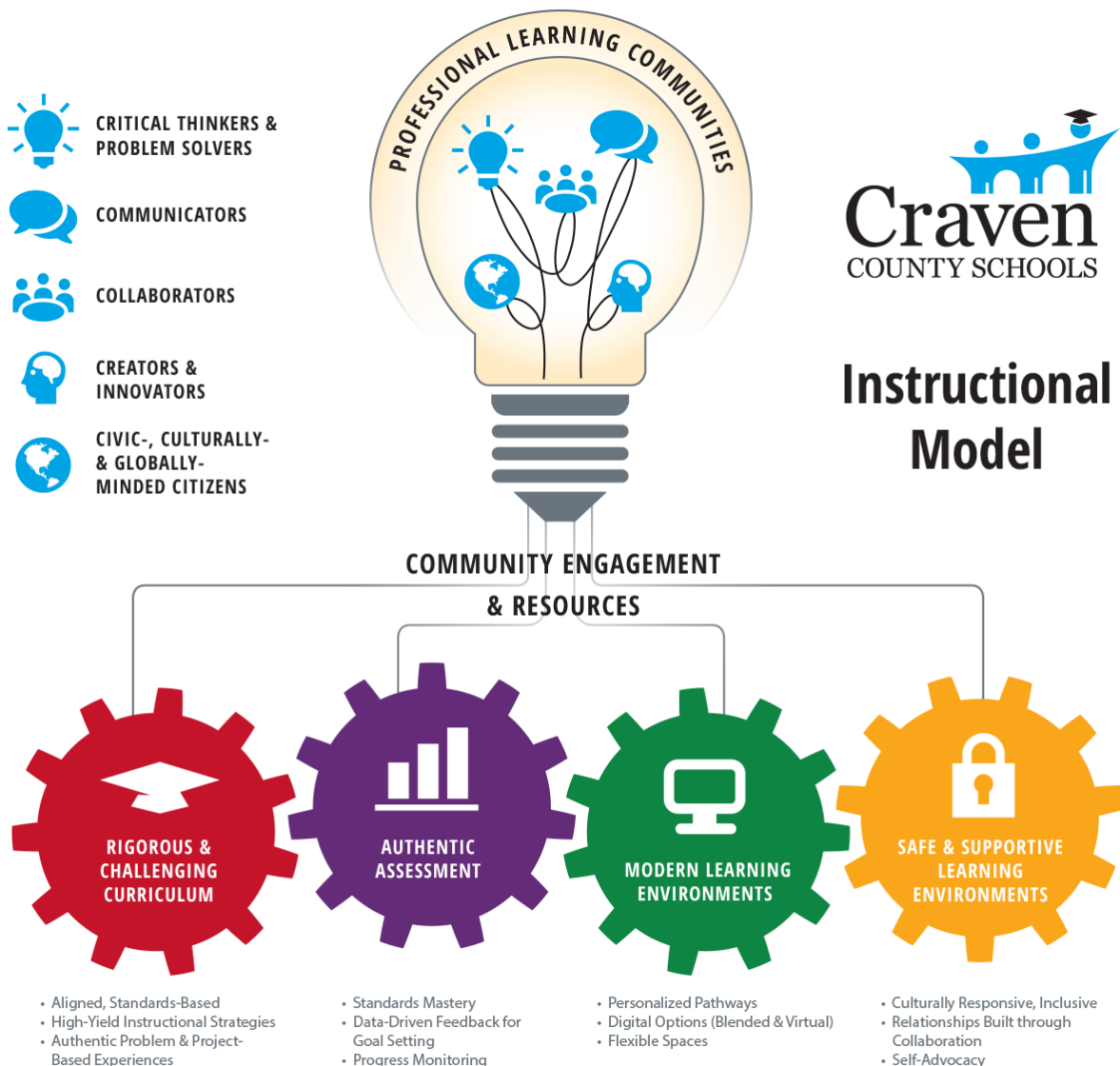
Our staff is truly excited about implementing the will of our community through the new mission of Craven County Schools which is, *"Together with OUR families and community, Craven County Schools will educate all learners to personal, professional, and civic success through challenging and personalized instruction."*

This is a tremendous responsibility and charge to our educators and leaders and we are ready to accept that challenge. The citizens of Craven County take great pride in our community, its assets, and most importantly our children. The vision asks us to prepare our children to imagine and create a successful life. After listening to our community and working with our school leaders to develop a plan to implement that vision, we have created a [comprehensive strategic plan](#) with five major goal areas that will assist us in realizing the aspirations that our community has for our children. They are:

1. **The Learner:** Our learners will be curious and inquisitive problem solvers who respect diversity and take ownership for their learning.
2. **The Educator:** Craven County Schools will prepare our students for a successful future by attracting, supporting, and retaining a professional, diverse, and agile team of educators.
3. **Teaching and Learning:** All of our educators will have access to an aligned curriculum and engaging resources to provide our learners high-quality, personalized pathways to personal, civic, and professional success.
4. **Community Engagement and Leadership:** Craven County Schools will lead and model civic engagement through open and aligned communication and relationships across our community.
5. **Operations and Resources:** Craven County Schools will model a high performing organizational culture aligning the work of schools and the district to ensure the learning of our students and educators.

The key measures to assess the success and effectiveness of our plan are traditional measures of student achievement/outcomes and educator outcomes which include student and school-level performance, college entrance exam scores, graduation rates and dropout rates, incidents of student discipline, teacher retention, workforce credentials earned and student and staff attendance. However, in addition, the workforce is changing and part of our plan is to evaluate those measures and outcomes that evaluate our students ability to be successful in post-secondary education, the military, the workforce and in life to include measures of student critical thinking and problem-solving, collaboration, communication, creation and innovation, and civic/cultural/global mindedness. These measures will be more difficult to create, but they will be worth the work to uncover them and use them to inform our students, their families, and our community about their competence and ability to be successful in work, life, and civic engagement.

Around the work of the Learner and the Educator, our Division of Curriculum and Instruction, has been working to create a framework for instruction that aligns with the workforce demands for Craven County and southeastern North Carolina. That instructional model is below.



Craven County Schools Instructional Model

The development of the fiscal year 2020 budget has been challenging for central services administration and for our school leaders. Since 2013, Craven County Schools has lost over 1000 students due to factors including, the drawdown of select military aviation units at Marine Corps Air Station Cherry Point, the increase in funding to charter schools and choice options for students, the increasing use of homeschooling for flexibility for families as another choice, and most recently the displacement of families due to Hurricane Florence.

North Carolina's funding model reflects a per-pupil formula for position, dollar, and categorical allotments. This funding model is detailed in the [North Carolina Allotment Policy Manual](#). This document details how each position, dollar, and categorical allotment may be spent. This means that when students leave or are not in our system, those dollars leave as well. So, as we lose students, the challenge is predicting where they will be lost and how that affects the staffing of each school and the resources going into those buildings. For the 2019-2020 school year, Craven County Schools is contending with a difference in ADM of over 300 students specifically due to the displacement of

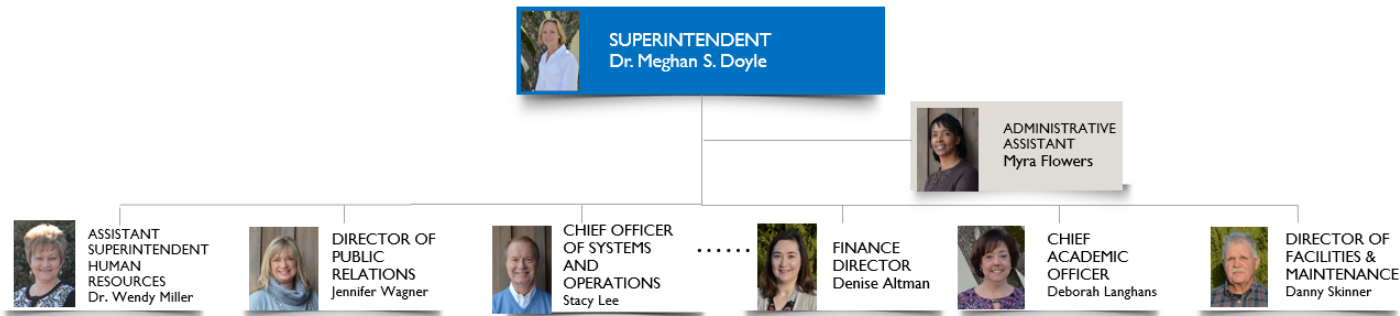
students due to Hurricane Florence. Our challenge is to ensure that our school system begins work toward implementing our strategic plan to include reorganizing our central services and our schools to align with the goals of our community.

As our central services cabinet developed our budget we generated the strategies we needed to implement to achieve each of the five goals over the next five years and began to distinguish which strategies we needed to begin work on this next school year (Fiscal Year 2020) and those that would be implemented and achieved in subsequent years. As a result, the document attached details the specific strategies, categorized by goal, which will be part of the FY 2020 budget request. This list includes the strategies which we request/recommend be funded in the full fiscal year 2020 budget to include local current expense, capital outlay, state, and federal budgets.

Organizational Charts



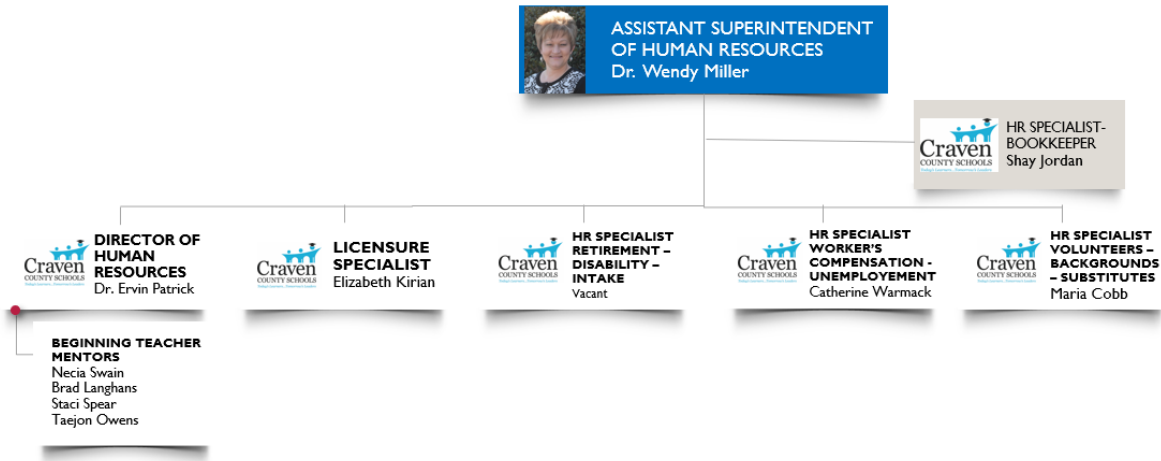
OFFICE OF THE SUPERINTENDENT



PUBLIC RELATIONS



HUMAN RESOURCES



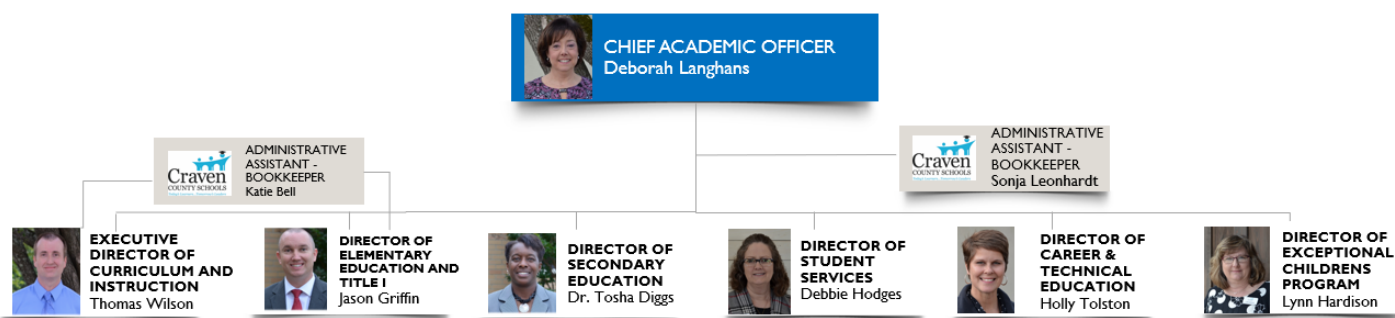
SYSTEMS & OPERATIONS



FINANCIAL SERVICES

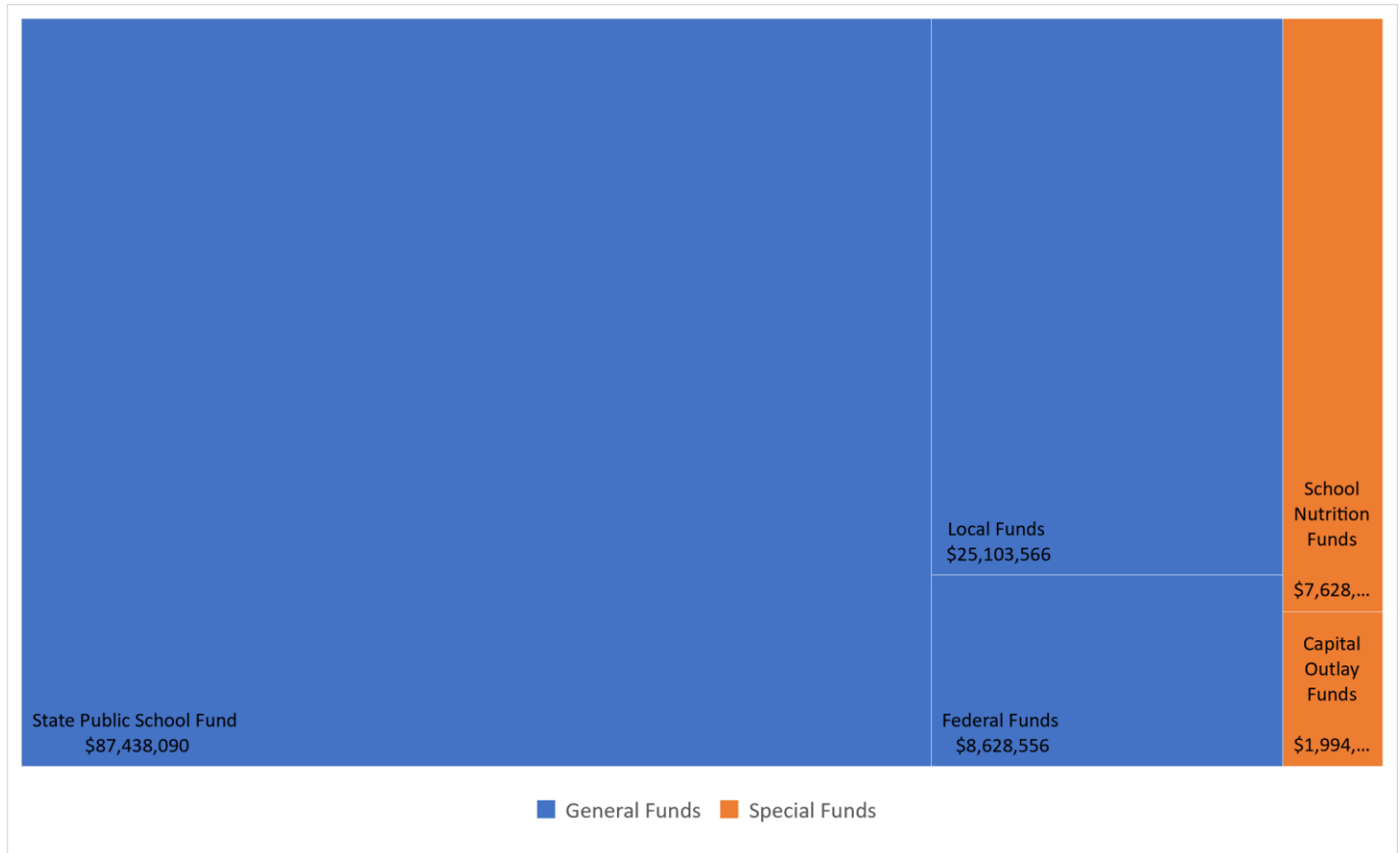


CURRICULUM AND INSTRUCTION



Budget At-A-Glance

Where the Money Comes From



\$130,793,250 in total revenues is projected for the 2019-20 fiscal year.

\$121,170,212 in General Revenue Funds (92.6% of total revenues) is projected for the 2019-2020 fiscal year. General Revenue Funds support districtwide instructional programs, operations, and administration.

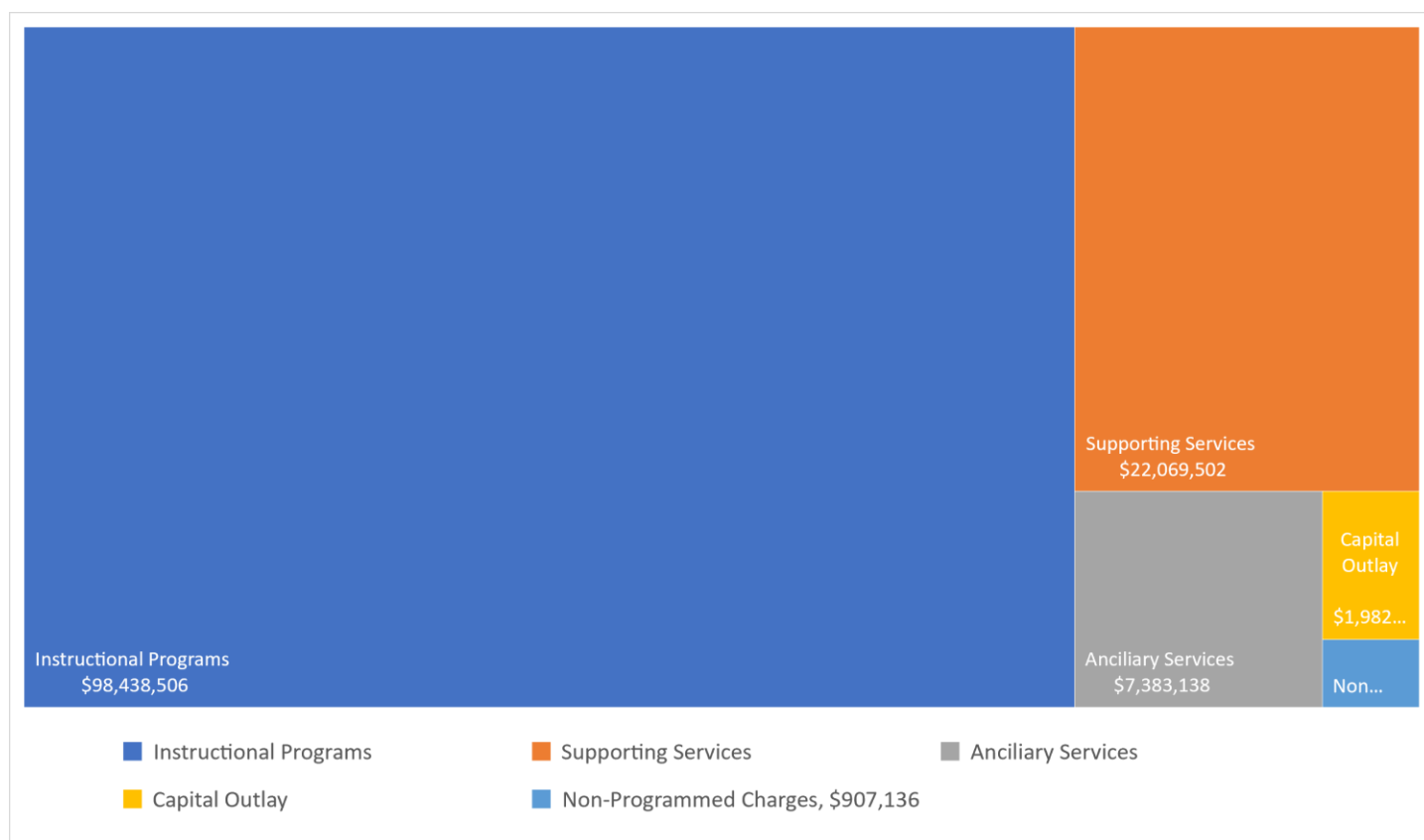
- State Public School Fund – the largest single revenue source for Craven County Schools, generated primarily from state income and sales taxes. This fund is intended to adequately support basic instructional programs for North Carolina’s public schools.
- Local Funds – made up of Craven County and other local revenues, primarily from local property and sales taxes. This fund supports school building maintenance and operations, and supplements state support for instructional programs.
- Federal Funds – primarily provides additional support for students with disabilities and schools with a high proportion of children from low-income families.

\$9,623.038 in Special Revenue Funds (7.4% of total revenues) is projected for the 2019-2020 fiscal year. Special Revenue Funds are restricted for specific purposes.

- Capital Outlay Funds– primarily consists of local general obligation bond proceeds, along with state bonds, and other local appropriations and revenues. By North Carolina state law, counties are charged with building, equipping, and maintaining school facilities. Capital Outlay Funds are used to construct and remodel school buildings, and to obtain equipment such as fleet vehicles, furniture, and computer hardware.

- School Nutrition Funds – primarily consists of United States Department of Agriculture grants, local sales receipts for school meals, and state reimbursements for breakfast. These funds are used exclusively to provide school meal service.

TOTAL BUDGET: Where the Money Goes: Expenditures by PURPOSE



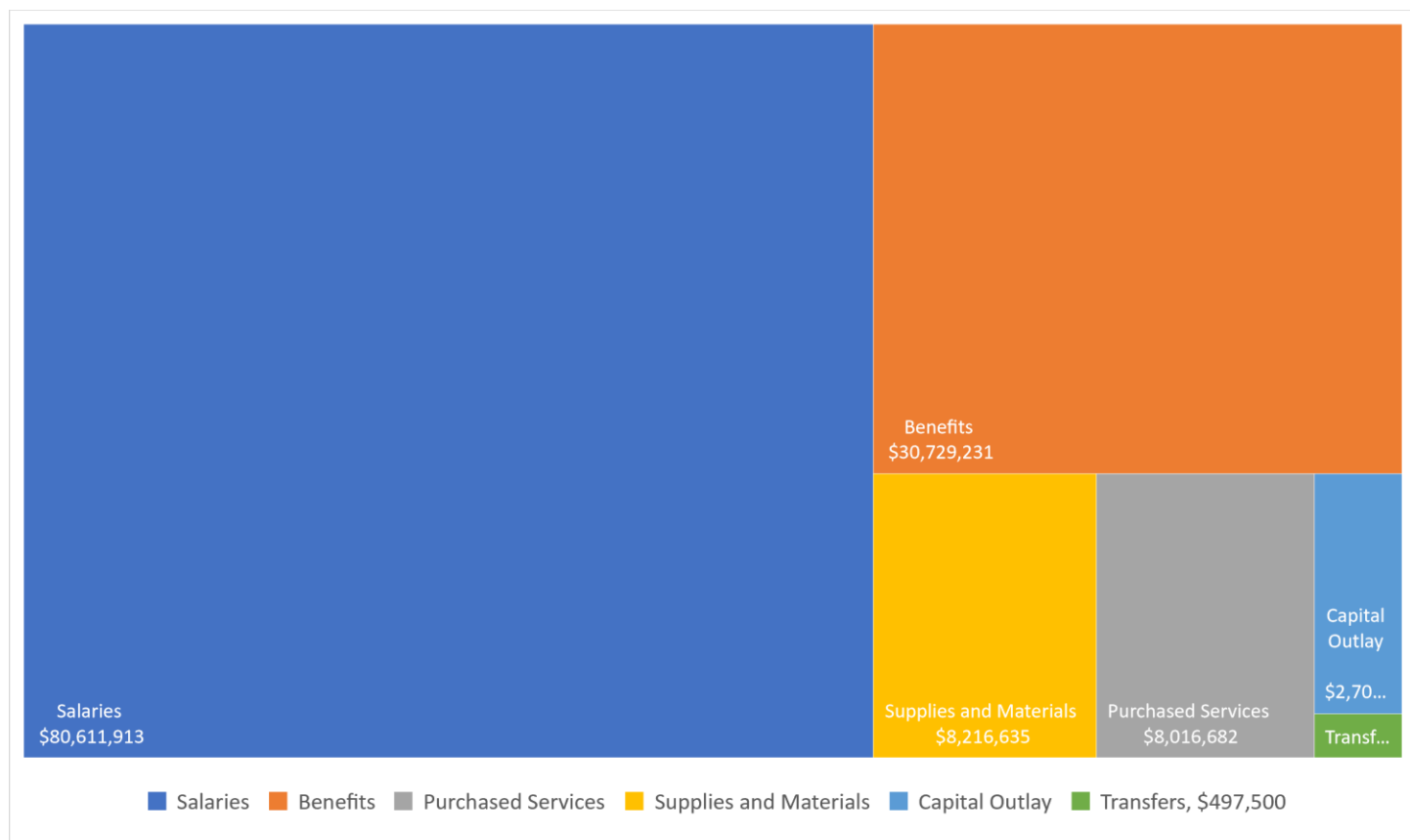
The total proposed budget for the 2019-2020 fiscal year is \$130,793,249. This money is allocated to the following services:

- Instructional Programs** are budgeted at \$98,438,506 (75.26% of the total budget) for the 2019-2020 fiscal year. Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.
- Supporting Services** are budgeted at \$22,069,502 (16.87% of the total budget) for the 2019-2020 fiscal year. System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here. The divisions and departments that are paid from these purpose codes include but are not limited to finance, human resources, facilities maintenance, curriculum and instruction, and central administration.
- Ancillary Services** are budgeted at \$7,383,138 (5.64% of the total budget) for the 2019-2020 fiscal year. These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.
- Non-Programmed Charges** are budgeted at \$907,136 (0.69% of the total budget) for the 2019-2020 fiscal year. These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units

in the state or in another state, and transfers from one fund to another fund in the local school administrative unit. The amount included in these purpose codes include payments to charter schools and indirect costs.

- **Capital Outlay** is budgeted at \$1,994,967 (1.53% of the total budget) for the 2019-2020 fiscal year. These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment. These funds are divided into three categories:
 - **Category 1 (over \$100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes. In Craven County these expenditures are restricted by the *Policy Regarding Treatment of Category 1 Capital Outlay Allocations in Excess of \$100,000.00 In Support of Craven County Schools* (See Appendix ____).
 - **Category 1 (below \$100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.
 - **Category 2:** Acquisition or replacement of furnishings and equipment.
 - **Category 3:** Acquisition of school buses, activity buses, and other motor vehicles.

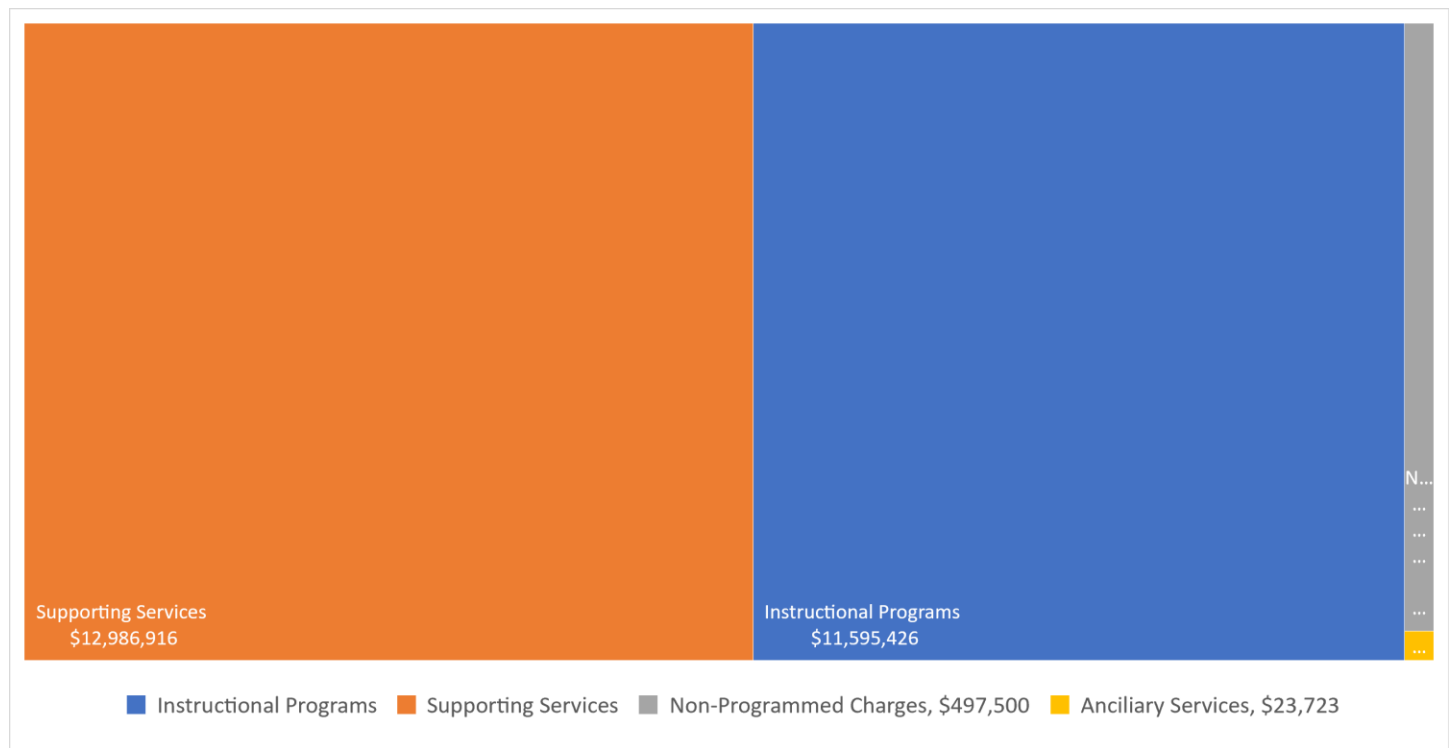
TOTAL BUDGET: Where the Money Goes: Expenditures by CATEGORY



Another way to look at the total budget of \$130,793,249 is by category (personnel and non-personnel expenses).

- Salaries & Benefits for School District Personnel– \$111,341,144 (85.13% of total expenses)
 - Salaries – \$80,611,913 (61.63% of total expenses)
 - Benefits – \$30,729,231 (23.49% of total expenses)
- Purchased Services – \$8,016,682 (6.13% of total expenses)
- Supplies and Materials – \$8,216,635 (6.28% of total expenses)
- Capital Investments – \$2,721,289 (2.08% of total expenses)
- Transfers to Charter Schools– \$497,500 (0.38% of total expenses)

LOCAL BUDGET: Where the Money Goes: Expenditures by PURPOSE

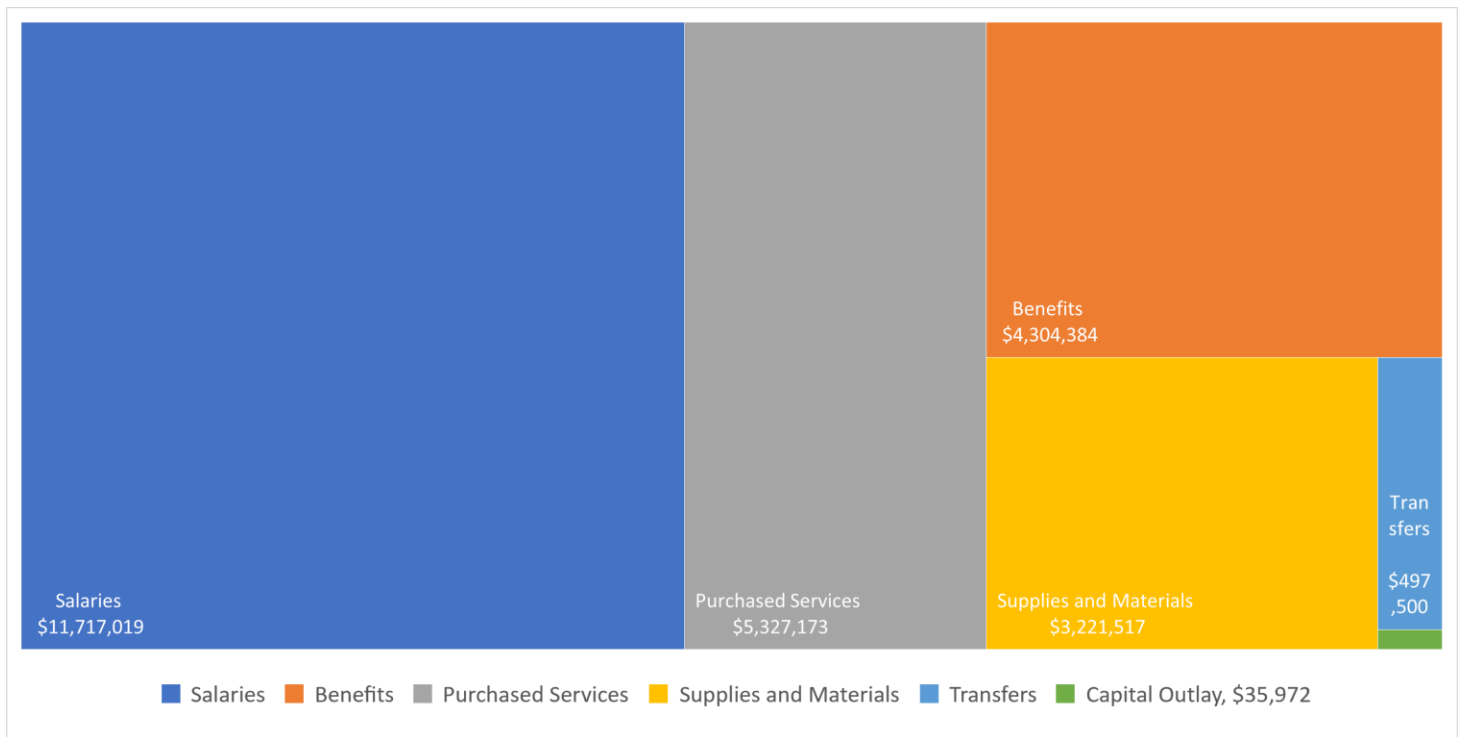


The total proposed budget for local funds for the 2019-2020 fiscal year is \$25,103,566. This money is allocated to the following services:

- \$11,595,426 of local funds are budgeted for **Instructional Programs** (46.19% of the local budget) for the 2019-2020 fiscal year. Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.
- \$12,986,916 of local funds are budgeted for **Supporting Services** (51.73% of the total budget) for the 2019-2020 fiscal year. System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.
- \$23,723 of local funds are budgeted for **Ancillary Services** (0.09% of the total budget) for the 2019-2020 fiscal year. These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.
- \$497,500 of local funds are budgeted for **Non-Programmed Charges** (1.98% of the total budget) for the 2019-2020 fiscal year. These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school

administrative unit. Specifically, these are local funds which are transferred to charter schools. These charter schools are both physical and virtual and all reside outside of Craven County.

LOCAL BUDGET: Where the Money Goes: Expenditures by Category



Another way to look at the total local budget of \$25,103,566 is by category (personnel and non-personnel expenses).

Salaries & Benefits for School District Personnel– \$16,021,403 (63.82% of total expenses)

- Salaries – \$11,717,019 (46.67% of total expenses)
- Benefits – \$4,304,384 (17.15% of total expenses)

Purchased Services – \$5,327,173 (21.22% of total expenses)

Supplies and Materials – \$3,221,517 (12.83% of total expenses)

Capital Investments – \$35,972 (0.14% of total expenses)

Transfers to Charter Schools – \$497,500 (1.98% of total expenses)

Craven County Board of Education Budget

Fiscal Year 2019-2020

Financial Information



Budget Definition

A budget is a financial operating plan consisting of estimates of the proposed expenditures for a given period and the anticipated revenues that will finance the expenditures. The budget is much more important than merely a device through which the local education agency requests money from the county commissioners. It is designed to be a planning tool to be used by district and school leadership to align the resources towards the goals and objectives of the system.

The procedural steps in later sections are set out primarily with the intent of making sure that the budget request includes all known revenues and expenditures of the local education agency, and that all the data fit together in a reasonable manner. The superintendent cannot foresee, a year or more in advance, exactly what the actual operating conditions or expenditures will be; however, if the estimated data used in the budget is reasonable and consistent both within the document and with actual operation, it will present an accurate picture of what can be expected to occur in the coming budget year.

Administration of the budget is the joint responsibility of the superintendent and the finance officer. The superintendent is primarily responsible for the managerial administration of the budget; that is, making certain that costs will not result in a later need for drastically altering the educational services or program being provided (G.S. 115C-427 and 428). The finance officer is primarily responsible for the legal administration of the budget; that is, the "preaudit" of all purchase orders and other contracts, to ensure the budget resolution includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay the sums obligated in the current fiscal year, and that proper accounting for expenditures is exercised. (G.S. 115C-436)

Other Information

The instruction, concerning preparation of the budget request, is considered a basic requirement. To the extent that a local need or situation requires presentation of additional information, this information will accompany the basic budget when submitted to the board of education.

The additional information may be financial, statistical data, or narrative information. The form of additional information or data will be determined at the local level in conformance with the requirements of the board of education and/or board of county commissioners.

FY 2020 Budget Calendar

A budget calendar is included in the School Budget and Fiscal Control Act and prescribes the last day on which certain steps of the budget procedure are to be performed. The following schedule lists the tasks to be performed and the date each is required to be completed.

- | | |
|---------------|---|
| May 1 | The superintendent must submit the budget request along with a copy of the budget message to the board of education no later than May 1. |
| May 15 | The board of education should make changes, if necessary, to the budget request as submitted by the superintendent and forward an approved budget request to the board of county commissioners no later than May 15, unless the county commissioners have established a later date. |
| July 1 | The board of county commissioners must complete its action on the school budget no later than July 1, unless a later date is agreed upon between the board of education and county commissioners. |
| July | The board of education must adopt its balanced budget resolution after the board of county commissioners has decided on the amount of appropriations to be provided by the county or after the appeal procedures as set forth in G.S. 115c-431. |

Note

Until the budget ordinance or an interim budget ordinance (G.S. 115C-434) is properly approved by the board of education, no expenditures may be made, or purchase orders issued after June 30.

The uniform budget document will be filed with the county finance officer, local superintendent, and board of education finance officer and should be available for public inspection at reasonable times.

Budget Resolution

Be it resolved by the Craven County Board of Education Administrative Unit:

Local Current Expense Fund

Section 1

The following amounts are hereby **appropriated** for the operation of the school administrative unit in the local Current Expense Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

5000	Instructional Programs	11,595,427
6000	System-Wide Support Services	12,986,916
7000	Ancillary Services	23,723
8000	Non-Programmed Charges	497,500
Total Local Current Expense Fund Appropriation		25,103,566

Section 2

The following **revenues** are estimated to be available to the local Current Expense Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Allocation	120,000
Federal Allocation – Impact, Medicaid, 345 Allocation	1,622,500
County Appropriation	21,964,991
Local Revenues	850,000
Special Revenues Services & Fund Transfers	546,075
Total Local Current Expense Fund Revenues	25,103,566

State Public School Fund

Section 3

The following amounts are hereby **appropriated** for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

5000	Instructional Programs	78,440,449
6000	System-Wide Support Services	8,894,313
7000	Ancillary Services	103,329
Total State Public School Fund Appropriation		87,438,090

Section 4

The following **revenues** are estimated to be available to the State Public Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Public School Fund	87,438,090
Total State Public School Fund Revenues	87,438,090

Federal Grants Fund

Section 5

The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

5000	Instructional Programs	8,402,631
6000	System-Wide Support Services	188,273
8000	Non-Programmed Charges	37,651
Total Federal Grants Fund Appropriation		8,628,555

Section 6

The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Federal Allocation	8,628,556
Total Federal Grants Fund Revenues	8,628,556

Child Nutrition Fund

Section 7

The following amounts are hereby **appropriated** for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

6000	System-Wide Support Services	7,256,086
8000	Non-Programmed Charges	371,985
Total State Public School Fund Appropriation		7,628,071

Section 8

The following **revenues** are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Allocation	20,000
Federal Allocation	4,935,000
Local Revenues	2,673,071
Total Local Current Expense Fund Revenues	7,628,071

Capital Outlay Fund

Section 9

The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Category I Projects:

West Craven High School – Gym Floor	160,000
HVAC Replacements – various locations	127,000

Category II Projects:

Furniture (various locations)	
Furniture & Equipment	127,625
Transportation – Bus Camera System Upgrades	168,513
Secondary Schools – Camera Systems Upgrades	314,487

Category III Projects:

Vehicles & Equipment	
High Schools – Reel Mowers (3)	60,000
Transportation – Mini Bus (HS Athletics) (3)	150,000
Technology – Equip (iPad Lease Year 3)	894,967
Total Capital Outlay Fund Appropriation	1,994,967

Section 10

The following revenues are estimated to be available to the local Capital Outlay Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

County Appropriation	1,994,967
Total Capital Outlay Fund Revenues	1,994,967

Section 11

All appropriations shall first be paid from revenues restricted as to use and second from unrestricted revenues.

Section 12

The superintendent or designee is hereby authorized to transfer appropriations within a fund within limitations imposed by funding agency. A report will be filed with the Board of Education of all transfer(s) at the function level. This report will be filed at the end of the year or earlier upon request.

Adopted this ____Th day of June 2019.

Finance Officer

Adoption of Budget Resolution

After the amount of county appropriations has been decided, the board of education shall adopt a budget resolution as provided by G.S. 115C-425 and G.S. 115C-432. If the approved county appropriation is greater than or less than the amount in the proposed budget, the local education agency must make the necessary adjustments to balance the budget. These changes should be made throughout the budget so that the budgetary line items can be incorporated into the accounting system.

The budget resolution shall conform to the Uniform Budget (purpose, function, and project) established by the State Board of Education. The budget resolution may be adopted on any level as long as it conforms to the county appropriation level or some lower level as required by the local board of education. A Board of Education may elect to appropriate to the sub-function level or to distribute functional or sub-functional appropriations by program. It is not recommended that the budget resolution be in any greater detail.

The Act states that "The budget resolution shall be entered in the minutes of the board of education, and, within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer, and the county finance officer".

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

1. "If the county budget ordinance allocates appropriations to the administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433."
2. "The full amount of any lawful deficit from the prior fiscal year shall be appropriated."
3. "Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. The board of education may authorize the superintendent to authorize expenditures from the contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes."
4. "Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated."
5. "The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund."
6. "No appropriations may be made that would require the levy of supplemental taxes pursuant to a local act or Article 14 of this Chapter in excess of the rate of tax approved by the voters, or the expenditures of revenues for purposes not permitted by law."
7. "In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or Article 14 of this Chapter, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the federal county tax levy actually realized in cash during the preceding fiscal year."
8. "Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues."
9. "No appropriation may be made to or from the Capital Outlay Fund to or from any other fund, except as permitted by G.S. 115C-433(d)."

In its budget resolution, the board of education may, if it wishes, authorize the superintendent to transfer monies from one appropriation to another within the same fund. If the board of education decides to permit the superintendent to amend the budget, it should specify in its budget resolution the limits it wishes to place on the authority being granted to the superintendent and the board of education on this matter.

1. The transfer may not be made between funds.

2. The transfers may not amend the budget so that it is in violation of the restrictions on amendments in G.S. 115C-433 and the county budget ordinance.

Administration of Budget Resolution

Pre-audit

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

For this reason and others, most governmental accounting systems include encumbrance accounting. Under the procedures of encumbrance accounting, all obligations in the form of purchase orders, contracts, and the like are posted on a current basis directly to the expenditure account for the appropriation. In this way one account will show the appropriation, the amount actually expended against it, the amount of encumbrances against it, and the unencumbered balance. If these encumbrance procedures are used, pre-auditing is simply a matter of comparing the amount to be obligated or expended against the unencumbered balance. Expenditures or obligations in excess of the unencumbered balance must be rejected, at least until a budget amendment can provide for the additional necessary unencumbered balance. The signing of the pre-audit certificate may authorize expenditures or obligations less than the unencumbered balance.

Budget Resolution Amendment

During the course of a fiscal year, new programs may arise, and conditions change. At times, estimates made in the budget may not be sufficient for actual operations. Cost overruns or the inclusion of a new program may require that monies be increased or transferred within a fund or between funds. However, it is not necessary to amend the budget immediately upon the occurrence of changing budget requirements, except when it is evident those expenditures will exceed the budgeted amount.

The statute specifically provides for the procedures necessary to amend the budget resolution. A budget resolution can be amended in any manner that the board of education desires so long as the budget resolution:

1. Remains in balance,
2. Does not illegally shift funds allocated by the county commissioners pursuant to G.S. 115C-429(b),
3. Does not make appropriations that could not have been adopted at the time of original budget resolution,
4. Does not require or imply a change in the levy of school supplemental taxes, and
5. Does not otherwise violate specific requirements relating to deficits, containing contracts, transfers between funds, contingency appropriations, and the inclusion of all revenues not specifically excluded by statute.

The actual adoption of the budget resolution amendment by the board of education is made at an official meeting of the board and is then entered into the minutes. The level of detail to be used in the budget amendment is the same level as was used in the original budget resolution.

The determination of the need for the county commissioners to approve the school budget amendments must also be considered before the amendment is adopted. Except for amendments, which affect the county appropriation or transfer to or from the Capital Outlay Fund, the county commissioners are not required to give formal approval of amendments to the budget resolution.

The financial estimates, which must be developed, both to justify and to prepare the budget amendment, are made similarly to the original budget estimates. After the new expenditure level is known, it is necessary to "balance" the budget amendment. This "balancing" can be accomplished by the addition of new sources of revenue, by increases or decreases in existing sources of revenue, or decreases in other expenditure categories.

Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. Beginning July 1, 2007, DPI adopted major changes to the function and object codes. Comparisons to prior years' expenditures and/or revenues will only be able to be made through a laborious manual process.

The Basic Account Structure

	Fund	Function	Program Report Code (PRC)	Object	Location	Use	Sort
Example	3	5330	050	311	304	000	00

Fund Codes

A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Craven County Board of Education utilizes the following funds:

- **Fund 1: State Public School Fund** - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- **Fund 2: Local Current Expense Fund** - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures; county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations, and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).
- **Fund 3: Federal Grants Funds** - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.
- **Fund 4: Local Capital Outlay Fund** - Appropriations for:
 1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
 2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
 3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
 4. The acquisition of school buses as additions to the fleet;
 5. The acquisition of activity buses and other motor vehicles;
 6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format.

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

- **Fund 5: Multiple Enterprise Funds** - Revenues and expenditures for multiple enterprise accounts as needed by the local school administrative units, to include PRC 035, Child Nutrition operations.

Function Codes

The purpose the activity exists. Function includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit.

- **Asset codes** - Assets are property (tangible and intangible) owned by the local school administrative unit. Examples, cash, accounts receivable, etc.
- **Liabilities, reserves, and fund balance codes** - Liabilities are debts and other obligations of the local school administrative unit, which must be paid in future periods. Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure. Fund balance represents the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.
- **Revenue codes** - Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other.
- **Expenditure/Expenses** - Includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:
 - (1) Instructional Programs (5000) - Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.
 - (2) Supporting Services (6000) - System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.
 - (3) Ancillary Services (7000) - These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.
 - (4) Non-Programmed Charges (8000) - These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.
 - (5) Capital Outlay (9000) - These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment.

Program Report Codes

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

State and Federal Funds

PRC 001 - 299 is NCDPI Defined

Local Use

PRC 300 - 399 Federal Grants/Funding Sources Not Allotted by DPI

PRC 400 - 499 State Grants/Funding Sources Not Allotted by DPI

PRC 500 - 599 Local Grants and Donations Funding Sources

PRC 600 - 699 Local Special Revenue Sources

PRC 700 - 799 Tuition or Fee Funded Programs

PRC 800 - 999 Local Operations

Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100 - Salaries

200 - Employee Benefits

300 - Purchased Services

400 - Supplies and Materials

500 - Capital Outlay

700 – Transfers

Location Codes

Used to track location of expenditures/expense

000 District Wide

304 **AHB** A. H. Bangert Elementary

306 **BDQ** Ben D Quinn Elementary

308 **BES** Bridgeton Elementary

312 **BME** Brinson Memorial Elementary

314 **CEC** Craven Early College High School

316 **CES** Creekside Elementary

320 **VFL** Vanceboro-Farm Life Elementary

321 **ECE** Early College EAST High

324 **GCF** Grover C Fields Middle

328 **GAB** Graham A. Barden Elementary

332 **HJM** H. J. MacDonald Middle

336 **HES** Havelock Elementary

340 **HHS** Havelock High

344 **HMS** Havelock Middle

348 **JTB** J. T. Barber Elementary

350 **JWS** J. W. Smith Elementary

356 **NBH** New Bern High

360 **ORA** Oaks Road Academy

362 **RBE** Roger Bell New Tech Elementary

364 **TPE** Trent Park Elementary

368 **TCM** Tucker Creek Middle

372 **WCH** West Craven High

376 **WCM** West Craven Middle

378 **WJG** W. J. Gurganus Elementary

380 **AWE** A. W. Edwards Elementary

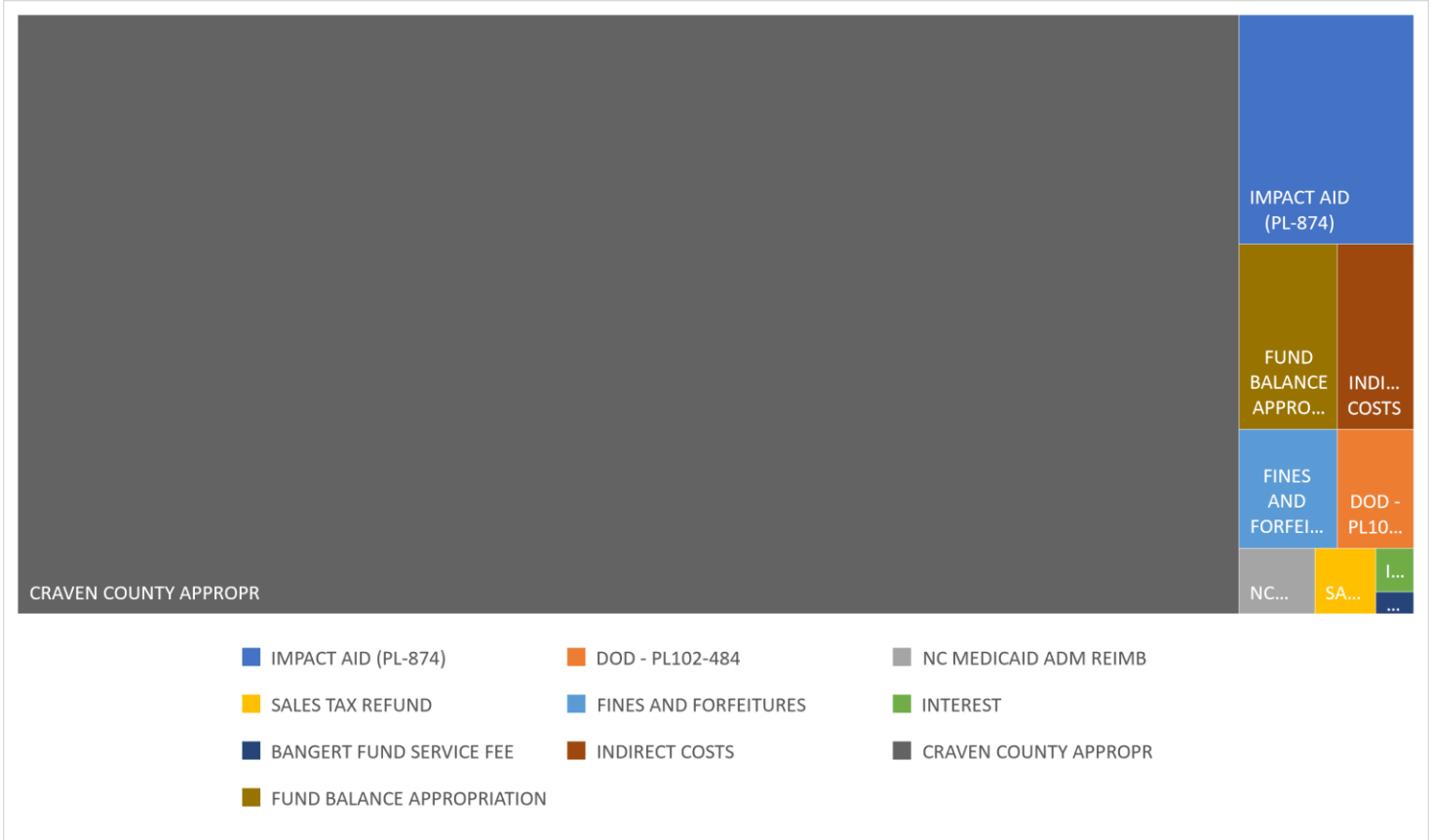
Use and Sort Codes

Used as an internal tool to further identify accounts and programs within programs.

Local Current Expense Fund

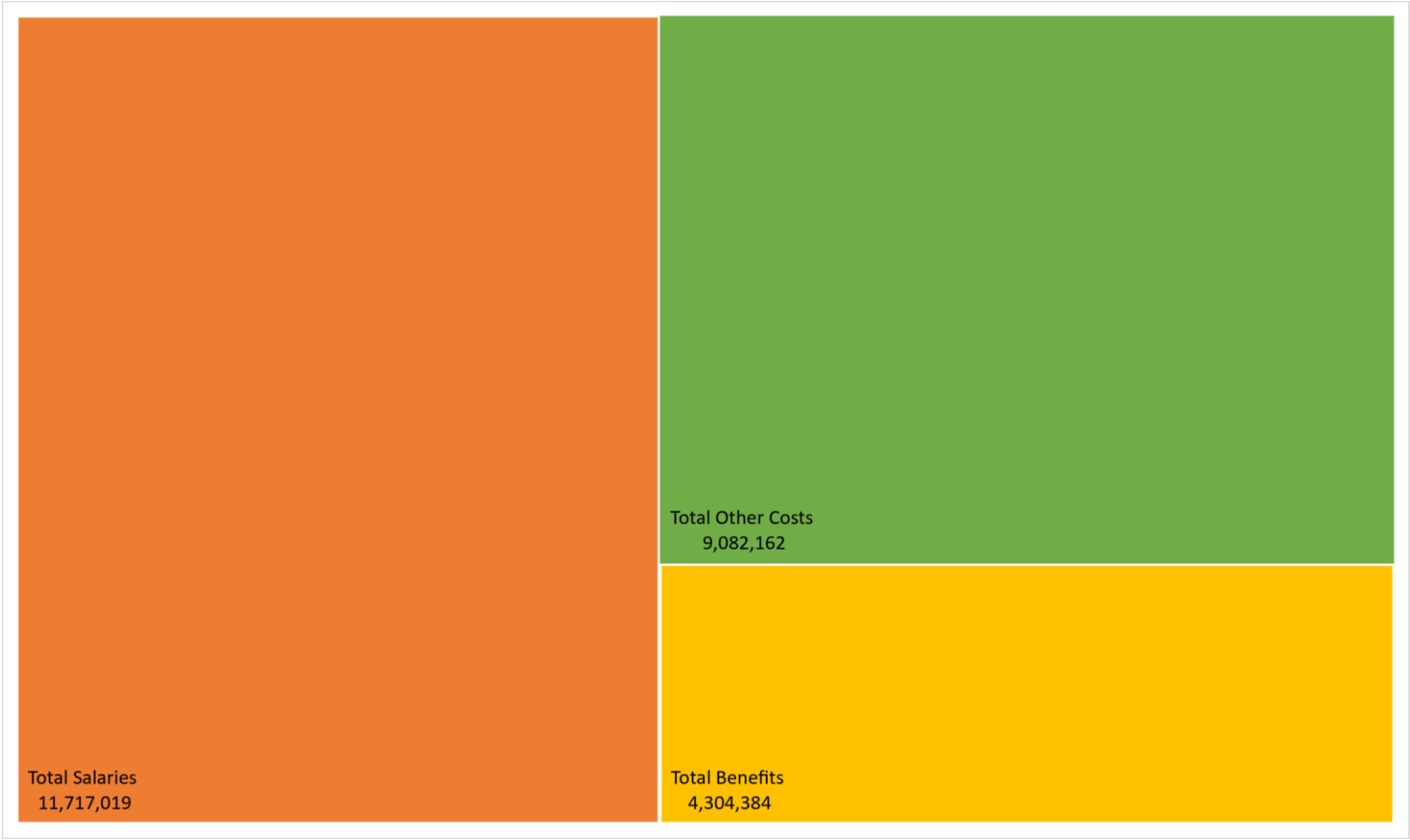
Budget Summary

Local Revenues

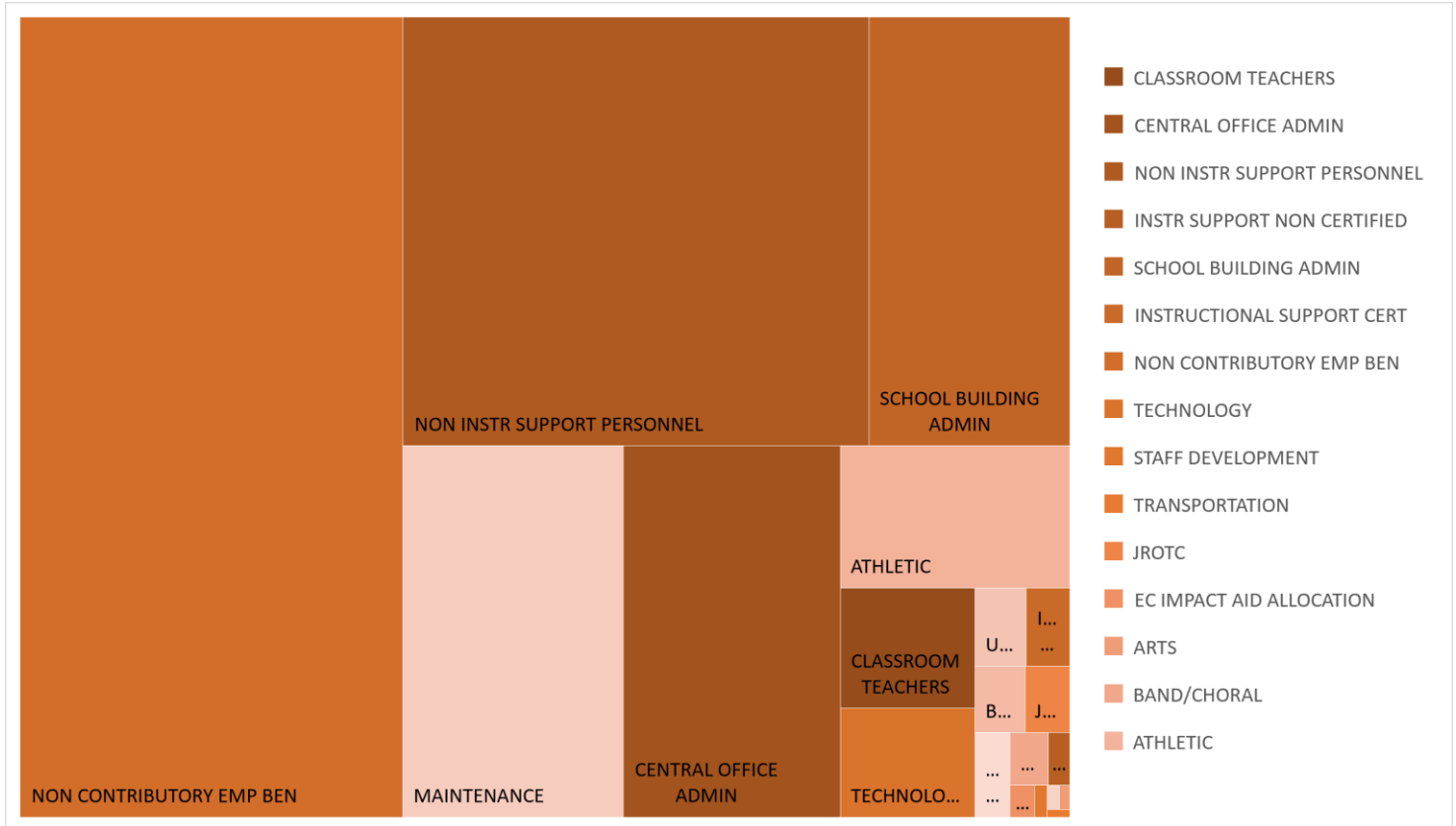


Description	Projected 18/19	Projected 19/20
IMPACT AID (PL-874)	\$1,000,000	\$1,200,000
DOD - PL102-484	\$282,500	\$272,500
NC MEDICAID ADM REIMB	\$150,000	\$150,000
SALES TAX REFUND	\$90,000	\$120,000
FINES AND FORFEITURES	\$350,000	\$350,000
INTEREST	\$20,000	\$50,000
BANGERT FUND SERVICE FEE	\$25,000	\$25,000
INDIRECT COSTS	\$450,000	\$425,000
CRAVEN COUNTY APPROPR	\$21,189,991	\$21,964,991
FUND BALANCE APPROPRIATION	\$640,023	\$546,075
Total Revenues	\$24,197,514	\$25,103,566

Local Expenditures

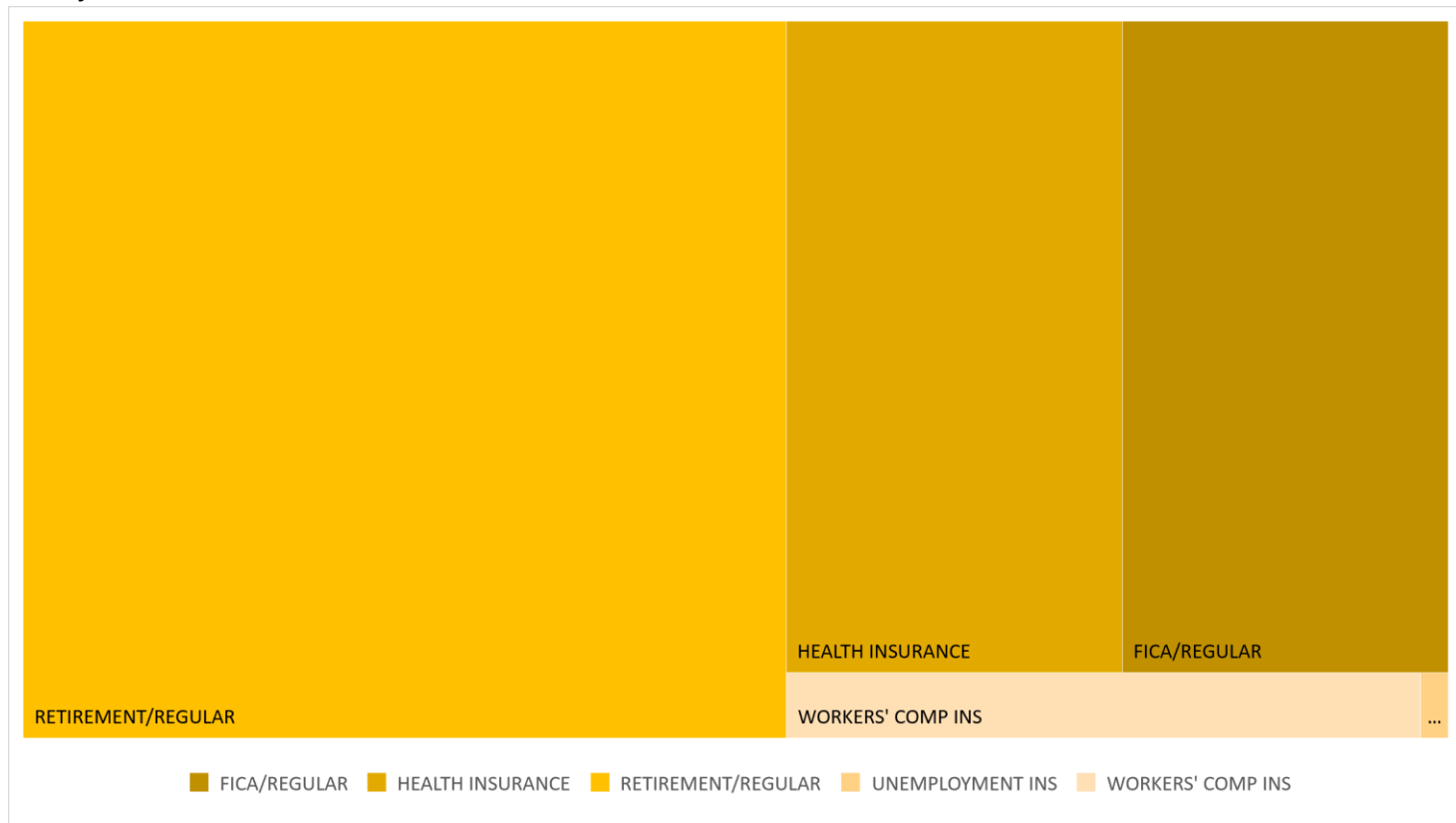


Salaries

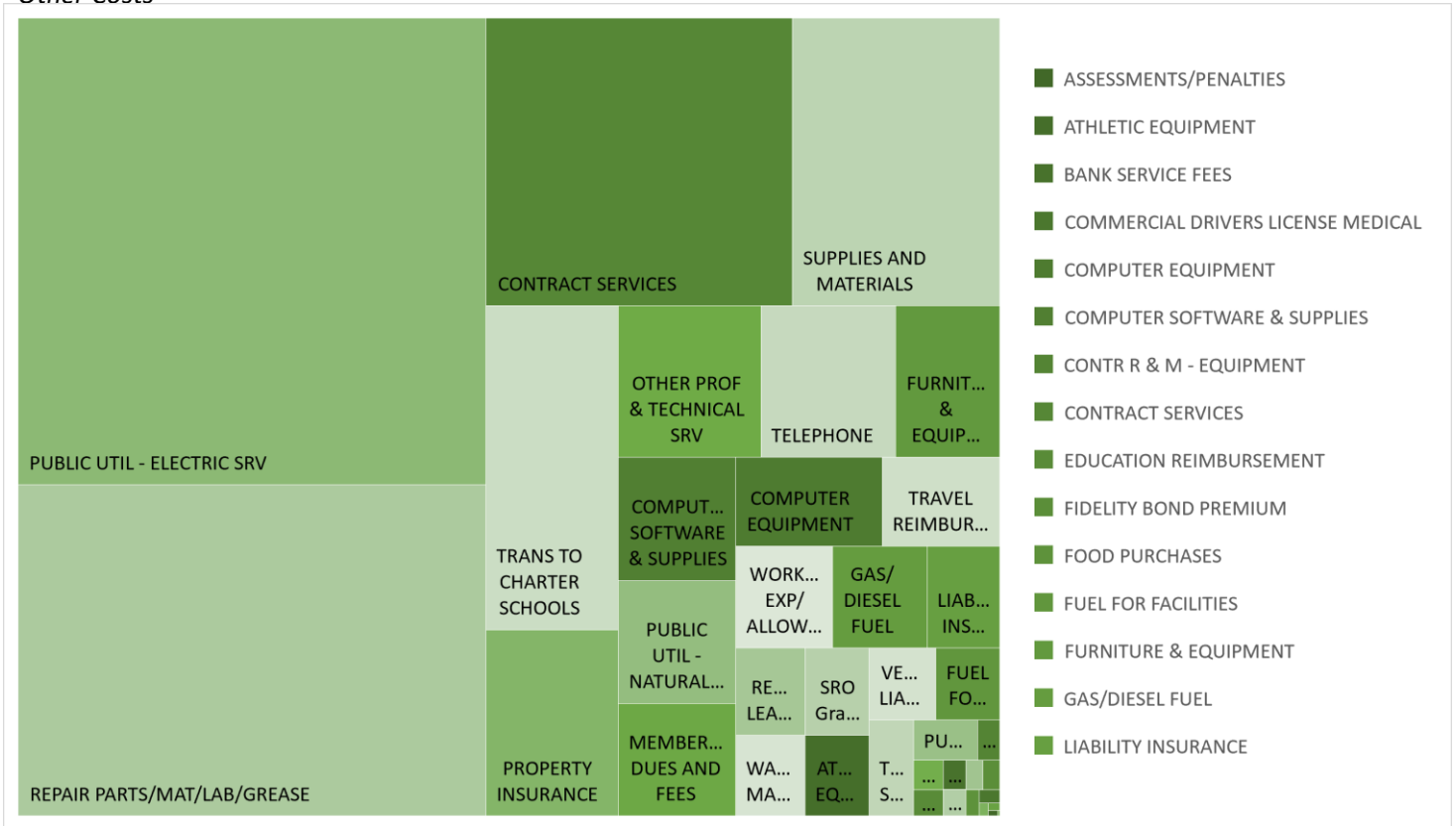


PRC	Description	Projected 19/20
001	CLASSROOM TEACHERS	225,860
002	CENTRAL OFFICE ADMIN	1,124,281
003	NON INSTR SUPPORT PERSONNEL	2,788,309
004	INSTR SUPPORT NON CERTIFIED	15,700
005	SCHOOL BUILDING ADMIN	1,201,243
007	INSTRUCTIONAL SUPPORT CERT	47,162
009	NON CONTRIBUTORY EMP BEN	4,272,185
015	TECHNOLOGY	204,207
028	STAFF DEVELOPMENT	5,650
056/706	TRANSPORTATION	2,380
301	JROTC	41,637
308	EC IMPACT AID ALLOCATION	11,000
801	ARTS	3,500
802	BAND/CHORAL	28,500
804	ATHLETIC	455,000
825	BOARD OF EDUCATION	46,800
830	UTILITIES	55,971
840/842	MAINTENANCE	1,142,481
845	CENTRAL SUPPORT SERVICES	4,100
850	PRINTING DEPARTMENT	41,051
Total Salaries		11,717,019

Benefits



Other Costs



Description	Projected 19/20
ASSESSMENTS/PENALTIES	600
ATHLETIC EQUIPMENT	60,000
BANK SERVICE FEES	7,500
COMMERCIAL DRIVERS LICENSE MEDICAL	3,100
COMPUTER EQUIPMENT	150,752
COMPUTER SOFTWARE & SUPPLIES	168,184
CONTR R & M - EQUIPMENT	10,500
CONTRACT SERVICES	1,020,966
EDUCATION REIMBURSEMENT	8,996
FIDELITY BOND PREMIUM	5,750
FOOD PURCHASES	4,100
FUEL FOR FACILITIES	53,000
FURNITURE & EQUIPMENT	183,151
GAS/DIESEL FUEL	111,832
LIABILITY INSURANCE	86,016
LIBRARY BOOKS (RGLR & REPLACE)	1,000
LICENSE AND TITLE FEES	128
MEMBERSHIP DUES AND FEES	153,508
OTHER PROF & TECHNICAL SRV	251,000
POSTAGE	10,041

PRINTING & BINDING FEES	1,300
PROPERTY INSURANCE	286,056
PUBLIC UTIL - ELECTRIC SRV	2,530,000
PUBLIC UTIL - NATURAL GAS	167,000
PURCHASE OF EQUIPMENT	30,000
PURCHASE OF VEHICLES	5,844
RENTALS/LEASES	70,000
REPAIR PARTS/MAT/LAB/GREASE	1,798,493
SCHOLASTIC ACCIDENT INSURANCE	7,000
SRO Grant Matching Funds	64,668
SUPPLIES AND MATERIALS	691,005
TELECOMMUNICATIONS SERVICES	50,000
TELEPHONE	236,700
TRANS TO CHARTER SCHOOLS	497,500
TRAVEL REIMBURSEMENT	120,932
VEHICLE LIABILITY INSURANCE	55,768
WASTE MANAGEMENT	65,000
WORKSHOP EXP/ALLOWABLE TRAVEL	114,772
Total Other Costs	9,082,162
Total Local Expenditures	25,103,566

Local Current Expense Fund

Budget Detail

Expenditures

PRC 001: Classroom Teachers

Purpose 5110

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.001.121.000.000.00	TEACHER	5	711,890	200,000
2.5110.001.123.000.000.00	JROTC TEACHER	-	-	1,000
2.5110.001.125.000.000.00	NEW TEACHER ORIENTATION	-	5,000	5,000
2.5110.001.187.000.000.00	SALARY DIFFERENTIAL	-	19,860	19,860
2.5110.001.195.000.000.00	PLANNING PERIOD STIPEND	-	42,578	-
Total Salaries		5	779,328	225,860

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.001.211.000.000.00	FICA/REGULAR	-	64,304	17,278
2.5110.001.221.000.000.00	RETIREMENT/REGULAR	-	158,534	44,201
2.5110.001.231.000.000.00	HEALTH INSURANCE	-	128,700	32,050
Total Benefits		-	351,538	93,529

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.001.332.000.000.00	TRAVEL REIMBURSEMENT	-	6,500	6,000
Total Other Costs		-	6,500	6,000
Total Purpose 5110		5	1,137,366	325,389
Total Classroom Teachers		5	1,137,366	325,389

PRC 002: Central Office Administration

Purpose 6110

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	90,024	120,255
2.6110.002.187.000.000.00	SALARY DIFFERENTIAL	-	26,926	27,464
Total Salaries		1	116,950	147,720

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.002.211.000.000.00	FICA/REGULAR	-	18,636	11,301
2.6110.002.221.000.000.00	RETIREMENT/REGULAR	-	19,902	28,909
2.6110.002.231.000.000.00	HEALTH INSURANCE	-	6,714	9,038

Total Benefits			45,252	49,247
<i>Other Costs</i>				
Account	Description	Positions	Current Budget	Proposed Budget
2.6110.002.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	2,150	2,150
2.6110.002.332.000.000.00	TRAVEL REIMBURSEMENT	-	6,000	6,500
Total Other Costs		-	8,150	8,650
Total Purpose 6110		1	170,352	205,617

Purpose 6120

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
2.6120.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	74,442	85,047
Total Salaries		1	74,442	85,047

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6120.002.211.000.000.00	FICA/REGULAR	-	5,695	6,506
2.6120.002.221.000.000.00	RETIREMENT/REGULAR	-	13,727	16,644
2.6120.002.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	25,526	29,560
Total Purpose 6120		1	99,968	114,606

Purpose 6200

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
2.6200.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	82,590	100,174
Total Salaries		1	82,590	100,174

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6200.002.211.000.000.00	FICA/REGULAR	-	6,318	7,663
2.6200.002.221.000.000.00	RETIREMENT/REGULAR	-	15,230	19,604
2.6200.002.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	27,652	33,677
Total Purpose 6200		1	110,242	133,851

Purpose 6300

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	2	152,942	171,553
Total Salaries		2	152,942	171,553

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.002.211.000.000.00	FICA/REGULAR	-	11,701	13,124
2.6300.002.221.000.000.00	RETIREMENT/REGULAR	-	28,519	33,573
2.6300.002.231.000.000.00	HEALTH INSURANCE	-	12,206	12,820
Total Benefits		-	52,426	59,517
Total Purpose 6300		2	205,368	231,070

Purpose 6400*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	-	22,007	-
Total Salaries		-	22,007	-
Total Purpose 6400		-	22,007	-

Purpose 6550*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	86,000	89,474
Total Salaries		1	86,000	89,474

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.002.211.000.000.00	FICA/REGULAR	-	6,579	6,845
2.6550.002.221.000.000.00	RETIREMENT/REGULAR	-	15,858	17,510
2.6550.002.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	28,541	30,765
Total Purpose 6550		1	114,541	120,239

Purpose 6580*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.002.113.000.000.00	SAFETY DIRECTOR/RISK MGMT	-	-	95,000
Total Salaries		-	-	95,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.002.211.000.000.00	FICA/REGULAR	-	-	7,268
2.6580.002.221.000.000.00	RETIREMENT/REGULAR	-	-	25,859
2.6580.002.231.000.000.00	HEALTH INSURANCE	-	-	6,410
Total Benefits		-	-	39,537
Total Purpose 6580		-	-	134,537

Purpose 6610*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.002.115.000.000.00	FINANCE OFFICER	1	96,410	100,305
Total Salaries		1	96,410	100,305

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.002.211.000.000.00	FICA/REGULAR	-	7,375	7,673
2.6610.002.221.000.000.00	RETIREMENT/REGULAR	-	17,778	19,630
2.6610.002.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	31,257	33,713
Total Purpose 6610		1	127,667	134,018

Purpose 6620*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	-	64,442	-
Total Salaries		-	64,442	-

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.002.211.000.000.00	FICA/REGULAR	-	4,930	-
2.6620.002.221.000.000.00	RETIREMENT/REGULAR	-	11,883	-
2.6620.002.231.000.000.00	HEALTH INSURANCE	-	6,104	-
Total Benefits		-	22,917	-
Total Purpose 6620		-	87,359	-

Purpose 6860*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6860.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	-	83,556
2.6860.002.187.000.000.00	SALARY DIFFERENTIAL	-	26,344	8,363
Total Salaries		1	26,344	91,919

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6860.002.211.000.000.00	FICA/REGULAR	-	2,015	7,032
2.6860.002.221.000.000.00	RETIREMENT/REGULAR	-	4,858	17,989
Total Benefits		-	6,873	25,020
Total Purpose 6860		1	33,217	116,939

Purpose 6941*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6941.002.183.000.000.00	BONUS PAY	-	8,715	9,587
2.6941.002.187.000.000.00	SALARY DIFFERENTIAL	-	39,684	55,563
Total Salaries		-	48,399	65,150

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6941.002.211.000.000.00	FICA/REGULAR	-	3,703	4,984
2.6941.002.221.000.000.00	RETIREMENT/REGULAR	-	8,925	12,750
Total Benefits			12,628	17,734

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6941.002.311.000.000.00	CONTRACT SERVICES	-	-	43,106
2.6941.002.332.000.000.00	TRAVEL REIMBURSEMENT	-	22,261	30,000
2.6941.002.411.000.000.00	SUPPLIES AND MATERIALS	-	5,000	4,000
Total Other Costs		-	27,261	77,106
Total Purpose 6941		-	88,288	159,990

Purpose 6942*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6942.002.187.000.000.00	SALARY DIFFERENTIAL	-	79,035	82,143
Total Salaries		-	79,035	82,143

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6942.002.211.000.000.00	FICA/REGULAR	-	6,046	6,284
2.6942.002.221.000.000.00	RETIREMENT/REGULAR	-	14,574	16,075
Total Benefits			20,620	22,359

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6942.002.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	5,000	2,500
Total Other Costs		-	5,000	2,500
Total Purpose 6942		-	104,655	107,003

Purpose 6950*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6950.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	1	60,442	78,060
2.6950.002.187.000.000.00	SALARY DIFFERENTIAL	-	600	600
Total Salaries		1	61,042	78,660

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6950.002.211.000.000.00	FICA/REGULAR	-	4,976	6,017
2.6950.002.221.000.000.00	RETIREMENT/REGULAR	-	11,994	15,394
2.6950.002.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	23,074	27,821
Total Purpose 6950		1	84,116	106,481

Purpose 7100*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.7100.002.113.000.000.00	-	-	15,876	17,136
Total Salaries		-	15,876	17,136

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.7100.002.211.000.000.00	FICA/REGULAR	-	1,167	1,311
2.7100.002.221.000.000.00	RETIREMENT/REGULAR	-	2,995	3,354
2.7100.002.231.000.000.00	HEALTH INSURANCE	-	1,832	1,923
Total Benefits		-	5,994	6,587
Total Purpose 7100		-	21,870	23,723
Total Central Office Administration		10	1,269,650	1,588,075

PRC 003: Non-Instructional Support Personnel**Purpose 5110***Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.003.162.000.000.00	SUB-REG TEACHER ABSENCE	-	6,500	7,000
Total Salaries		-	6,500	7,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.003.211.000.000.00	FICA/REGULAR	-	459	536
Total Benefits		-	459	536
Total Purpose 5110		-	6,959	7,536

Purpose 5400*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.003.151.000.000.00	OFFICE SUPPORT	37	995,156	1,035,868
2.5400.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	13,400	23,240
2.5400.003.199.000.000.00	OVERTIME PAY	-	1,071	1,500
Total Salaries		37	1,009,627	1,060,608

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.003.211.000.000.00	FICA/REGULAR	-	76,130	81,137
2.5400.003.221.000.000.00	RETIREMENT/REGULAR	-	187,687	207,561
2.5400.003.231.000.000.00	HEALTH INSURANCE	-	216,000	237,170
Total Benefits			479,817	525,868

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.003.311.000.000.00	CONTRACTED SERVICES	-	1,059	1,200
Total Other Costs		-	1,059	1,200
Total Purpose 5400		37	1,490,503	1,587,676

Purpose 5820*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5820.003.151.000.000.00	OFFICE SUPPORT	21	698,705	712,679
Total Salaries		21	698,705	712,679

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5820.003.211.000.000.00	FICA/REGULAR	-	53,450	54,520
2.5820.003.221.000.000.00	RETIREMENT/REGULAR	-	131,776	139,471
2.5820.003.231.000.000.00	HEALTH INSURANCE	-	125,706	134,610
Total Benefits		-	310,932	328,601
Total Purpose 5820		21	1,009,637	1,041,280

Purpose 6110*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.003.151.000.000.00	OFFICE SUPPORT	8	276,350	311,677
2.6110.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	9,300	4,080
Total Salaries		8	285,650	315,757

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.003.211.000.000.00	FICA/REGULAR	-	21,852	24,155
2.6110.003.221.000.000.00	RETIREMENT/REGULAR	-	52,674	61,794
2.6110.003.231.000.000.00	HEALTH INSURANCE	-	48,832	51,280
Total Benefits		-	123,358	137,229
Total Purpose 6110		8	409,008	452,986

Purpose 6300*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.003.151.000.000.00	OFFICE SUPPORT	-	1,600	1,626
2.6300.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	720	720
Total Salaries		-	2,320	2,346

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.003.211.000.000.00	FICA/REGULAR	-	177	179
2.6300.003.221.000.000.00	RETIREMENT/REGULAR	-	428	459
2.6300.003.231.000.000.00	HEALTH INSURANCE	-	305	321
Total Benefits		-	910	959
Total Purpose 6300		-	3,230	3,305

Purpose 6400*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.003.152.000.000.00	TECHNICIAN	8	343,626	395,756
2.6400.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	1,440	720
2.6400.003.187.000.000.00	SALARY DIFFERENTIAL	-	2,424	2,424
Total Salaries		8	347,490	398,900

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.003.211.000.000.00	FICA/REGULAR	-	30,763	30,516
2.6400.003.221.000.000.00	RETIREMENT/REGULAR	-	65,205	78,065
2.6400.003.231.000.000.00	HEALTH INSURANCE	-	61,040	51,280
Total Benefits		-	157,008	159,861
Total Purpose 6400		8	504,498	558,761

Purpose 6550*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	600	600
Total Salaries		-	600	600

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.003.211.000.000.00	FICA/REGULAR	-	46	46
2.6550.003.221.000.000.00	RETIREMENT/REGULAR	-	111	117
Total Benefits		-	157	163
Total Purpose 6550		-	757	763

Purpose 6580*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.003.151.000.000.00	OFFICE SUPPORT	1	31,864	32,475
2.6580.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	720	720
Total Salaries		1	32,584	33,195

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.003.211.000.000.00	FICA/REGULAR	-	2,443	2,539
2.6580.003.221.000.000.00	RETIREMENT/REGULAR	-	5,889	6,46
2.6580.003.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	14,436	15,446
Total Purpose 6580		1	47,020	48,641

Purpose 6610*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.003.151.000.000.00	OFFICE SUPPORT	5	253,205	256,673
2.6610.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	2,580	551
Total Salaries		5	255,785	257,224

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.003.211.000.000.00	FICA/REGULAR	-	19,553	19,678
2.6610.003.221.000.000.00	RETIREMENT/REGULAR	-	47,811	50,339
2.6610.003.231.000.000.00	HEALTH INSURANCE	-	30,520	32,050
Total Benefits		-	97,884	102,066
Total Purpose 6610		5	353,669	359,290
Total Non-Instructional Support Personnel		80	3,825,281	4,060,238

PRC 004: Instructional Support Personnel - Non Cert**Purpose 5810***Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5810.004.167.000.000.00	T A SAL SUB/REG TEACHER ABSEN	-	200	200
Total Salaries		-	200	200

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5810.004.211.000.000.00	FICA/REGULAR	-	15	15
Total Benefits		-	15	15
Total Purpose 5810		-	215	215

Purpose 5840*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5840.004.165.000.000.00	SUBSTITUTE/NON-TEACHING	-	15,500	15,500
Total Salaries		-	15,500	15,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5840.004.211.000.000.00	FICA/REGULAR	-	1,721	1,186
Total Benefits		-	1,721	1,186

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5840.004.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	475	500
2.5840.004.332.000.000.00	TRAVEL REIMBURSEMENT	-	2,225	2,500
2.5840.004.411.000.000.00	SUPPLIES AND MATERIALS	-	14,000	15,000
Total Other Costs		-	16,700	18,000
Total Purpose 5840		-	33,921	34,686
Total Non-Instructional Support Personnel - Non Cert		-	34,136	34,901

PRC 005: School Building Administration**Purpose 5400***Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.005.332.000.000.00	TRAVEL REIMBURSEMENT	-	2,500	2,500
2.5400.005.361.000.000.00	MEMBERSHIP DUES AND FEES	-	23,400	25,000
Total Other Costs		-	25,900	27,500
Total Purpose 5400		-	25,900	27,500

Purpose 5410*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5410.005.114.000.000.00	PRINCIPAL/HEADMASTER	-	6,752	-
2.5410.005.129.000.000.00	HELD HARMLESS SALARY - PRIN	-	-	6,734
2.5410.005.187.000.000.00	SALARY DIFFERENTIAL	-	383,043	413,224
Total Salaries		-	389,795	419,958

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5410.005.211.000.000.00	FICA/REGULAR	-	30,450	32,127
2.5410.005.221.000.000.00	RETIREMENT/REGULAR	-	73,399	82,186
2.5410.005.231.000.000.00	HEALTH INSURANCE	-	999	-
Total Benefits		-	104,848	114,313

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5410.005.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	1,500	1,500
Total Other Costs		-	1,500	1,500
Total Purpose 5410		-	496,143	535,771

Purpose 5420*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5420.005.116.000.000.00	ASSIST PRINCIPAL NON-TEACHING	8	561,219	468,527
2.5420.005.117.000.000.00	OTHER ASSIST PRINCIPAL ASSIGN	4	125,807	190,567
2.5420.005.129.000.000.00	OTHER PROFESSIONAL ED ASSIGN	-	14,936	16,590
2.5420.005.187.000.000.00	SALARY DIFFERENTIAL	-	103,531	105,602
Total Salaries		12	805,493	781,285

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5420.005.211.000.000.00	FICA/REGULAR	-	60,637	59,768
2.5420.005.221.000.000.00	RETIREMENT/REGULAR	-	146,706	152,897
2.5420.005.231.000.000.00	HEALTH INSURANCE	-	67,144	83,330
Total Benefits		-	274,487	295,996
Total Purpose 5420		12	1,079,980	1,077,281
Total School Building Administration		12	1,602,023	1,640,551

PRC 007: Instructional Support**Purpose 5110****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.007.135.000.000.00	INSTRUCTIONAL FACILITATORS/COACHES	-	-	-
2.5110.007.192.000.000.00	ADDITIONAL RESPONSIBILITY STIPEND	-	-	47,162
Total Salaries		-	-	47,162

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.007.211.000.000.00	FICA/REGULAR	-	-	3,608
2.5110.007.221.000.000.00	RETIREMENT/REGULAR	-	-	9,230
2.5110.007.231.000.000.00	HEALTH INSURANCE	-	-	-
Total Benefits		-	-	12,838
Total Purpose 5110		-	-	60,000
Total Instructional Support		-	-	60,000

PRC 009: Non-Contributory Employee Benefits**Purpose 5110****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.009.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	3,893,785	4,138,785
Total Salaries		-	3,893,785	4,138,785

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.009.211.000.000.00	FICA/REGULAR	-	297,875	315,852
2.5110.009.221.000.000.00	RETIREMENT/REGULAR	-	718,014	808,003
Total Benefits		-	1,015,889	1,123,855
Total Purpose 5110		-	4,909,674	5,262,640

Purpose 5210**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5210.009.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	-	-
2.5210.009.185.000.000.00	BONUS LEAVE PAYOFF	-	200	200
2.5210.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	4,200	4,200
Total Salaries		-	4,400	4,400

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5210.009.211.000.000.00	FICA/REGULAR	-	337	337
2.5210.009.221.000.000.00	RETIREMENT/REGULAR	-	811	861
Total Benefits		-	1,148	1,198
Total Purpose 5210		-	5,548	5,598

Purpose 5230*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5230.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	2,500	2,500
Total Salaries		-	2,500	2,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5230.009.211.000.000.00	FICA/REGULAR	-	191	191
2.5230.009.221.000.000.00	RETIREMENT/REGULAR	-	461	489
Total Benefits		-	652	681
Total Purpose 5230		-	3,152	3,181

Purpose 5330*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5330.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	3,000	3,000
Total Salaries		-	3,000	3,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5330.009.211.000.000.00	FICA/REGULAR	-	230	230
2.5330.009.221.000.000.00	RETIREMENT/REGULAR	-	553	587
Total Benefits		-	783	817
Total Purpose 5330		-	3,783	3,817

Purpose 5400*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.009.184.000.000.00	LONGEVITY PAY	-	-	-
2.5400.009.185.000.000.00	BONUS LEAVE PAYOFF	-	2,100	-
2.5400.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	4,000	-
Total Salaries		-	6,100	-

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.009.211.000.000.00	FICA/REGULAR	-	467	-
2.5400.009.221.000.000.00	RETIREMENT/REGULAR	-	1,125	-
Total Benefits		-	1,592	-
Total Purpose 5400		-	7,692	-

Purpose 5410*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5410.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	-	4,000
Total Salaries		-	-	4,000
Total Purpose 5410		-	-	4,000

Purpose 5411*Benefits*

Account	Description	Positions	Current Budget	Proposed Budget
2.5411.009.211.000.000.00	FICA/REGULAR	-	-	306
Total Benefits		-	-	306
Total Purpose 5411		-	-	306

Purpose 5412*Benefits*

Account	Description	Positions	Current Budget	Proposed Budget
2.5412.009.221.000.000.00	RETIREMENT/REGULAR	-	-	783
Total Benefits		-	-	783
Total Purpose 5412		-	-	783

Purpose 5420*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5420.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	400	400
Total Salaries		-	400	400
Total Purpose 5420		-	400	400

Purpose 5421*Benefits*

Account	Description	Positions	Current Budget	Proposed Budget
2.5421.009.211.000.000.00	FICA/REGULAR	-	31	31
Total Benefits		-	31	31
Total Purpose 5421		-	31	31

Purpose 5422*Benefits*

Account	Description	Positions	Current Budget	Proposed Budget
2.5422.009.221.000.000.00	RETIREMENT/REGULAR	-	74	78
Total Benefits		-	74	78
Total Purpose 5422		-	74	78

Purpose 6110*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.009.184.000.000.00	LONGEVITY PAY	-	25,000	25,000
Total Salaries		-	25,000	25,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6110.009.211.000.000.00	FICA/REGULAR	-	1,913	1,913
2.6110.009.221.000.000.00	RETIREMENT/REGULAR	-	4,610	4,893
Total Benefits		-	6,523	6,805
Total Purpose 6110		-	31,523	31,805

Purpose 6120*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6120.009.184.000.000.00	LONGEVITY PAY	-	5,000	5,000
Total Salaries		-	5,000	5,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6120.009.211.000.000.00	FICA/REGULAR	-	383	383
2.6120.009.221.000.000.00	RETIREMENT/REGULAR	-	922	979
Total Benefits		-	1,305	1,361
Total Purpose 6120		-	6,305	6,361

Purpose 6200*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6200.009.184.000.000.00	LONGEVITY PAY	-	7,000	7,000
Total Salaries		-	7,000	7,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6200.009.211.000.000.00	FICA/REGULAR	-	536	536
2.6200.009.221.000.000.00	RETIREMENT/REGULAR	-	1,291	1,370
Total Benefits		-	1,827	1,905
Total Purpose 6200		-	8,827	8,905

Purpose 6300*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.009.184.000.000.00	LONGEVITY PAY	-	5,000	5,000
Total Salaries		-	5,000	5,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6300.009.211.000.000.00	FICA/REGULAR	-	383	383
2.6300.009.221.000.000.00	RETIREMENT/REGULAR	-	922	979
Total Benefits		-	1,305	1,361
Total Purpose 6300		-	6,305	6,361

Purpose 6400*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.009.184.000.000.00	LONGEVITY PAY	-	15,000	10,000
2.6400.009.185.000.000.00	BONUS LEAVE PAYOFF	-	5,500	5,000
2.6400.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	8,000	5,000
Total Salaries		-	28,500	20,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.009.211.000.000.00	FICA/REGULAR	-	2,180	1,530
2.6400.009.221.000.000.00	RETIREMENT/REGULAR	-	5,255	3,914
Total Benefits		-	7,435	5,444
Total Purpose 6400		-	35,935	25,444

Purpose 6520*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6520.009.184.000.000.00	LONGEVITY PAY	-	4,500	5,000
2.6520.009.185.000.000.00	BONUS LEAVE PAYOFF	-	-	2,500
2.6520.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	-	5,000
Total Salaries		-	4,500	12,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6520.009.211.000.000.00	FICA/REGULAR	-	344	956
2.6520.009.221.000.000.00	RETIREMENT/REGULAR	-	830	2,446
Total Benefits		-	1,174	3,403
Total Purpose 6520		-	5,674	15,903

*Purpose 6550**Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.009.184.000.000.00	LONGEVITY PAY	-	3,500	3,500
2.6550.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	-	500
Total Salaries		-	3,500	4,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.009.211.000.000.00	FICA/REGULAR	-	268	306
2.6550.009.221.000.000.00	RETIREMENT/REGULAR	-	645	783
Total Benefits		-	913	1,089
Total Purpose 6550		-	4,413	5,089

*Purpose 6580**Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.009.184.000.000.00	LONGEVITY PAY	-	12,000	12,000
2.6580.009.185.000.000.00	BONUS LEAVE PAYOFF	-	3,000	3,000
2.6580.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	1,500	6,500
2.6580.009.189.000.000.00	ST DISAB PAY < 6 MOS	-	2,000	2,000
Total Salaries		-	18,500	23,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.009.211.000.000.00	FICA/REGULAR	-	1,415	1,798
2.6580.009.221.000.000.00	RETIREMENT/REGULAR	-	3,411	4,599
Total Benefits		-	4,826	6,397
Total Purpose 6580		-	23,326	29,897

Purpose 6610*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.009.184.000.000.00	LONGEVITY PAY	-	4,000	5,000
2.6610.009.185.000.000.00	BONUS LEAVE PAYOFF	-	50	-
2.6610.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	100	100
Total Salaries		-	4,150	5,100

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.009.211.000.000.00	FICA/REGULAR	-	317	390
2.6610.009.221.000.000.00	RETIREMENT/REGULAR	-	765	998
Total Benefits		-	1,082	1,388
Total Purpose 6610		-	5,232	6,488

Purpose 6620*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.009.184.000.000.00	LONGEVITY PAY	-	1,000	1,200
Total Salaries		-	1,000	1,200

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.009.211.000.000.00	FICA/REGULAR	-	77	92
2.6620.009.221.000.000.00	RETIREMENT/REGULAR	-	184	235
Total Benefits		-	261	327
Total Purpose 6620		-	1,261	1,527

Purpose 6860*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6860.009.184.000.000.00	LONGEVITY PAY	-	3,500	3,000
2.6860.009.188.000.000.00	ANNUAL LEAVE PAYOFF	-	-	3,000
Total Salaries		-	3,500	6,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6860.009.211.000.000.00	FICA/REGULAR	-	268	459
2.6860.009.221.000.000.00	RETIREMENT/REGULAR	-	645	1,174
Total Benefits		-	913	1,633
Total Purpose 6860		-	4,413	7,633

Purpose 6941*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6941.009.184.000.000.00	LONGEVITY PAY	-	1,300	1,800
Total Salaries		-	1,300	1,800

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6941.009.211.000.000.00	FICA/REGULAR	-	99	138
2.6941.009.221.000.000.00	RETIREMENT/REGULAR	-	240	352
Total Benefits		-	339	490
Total Purpose 6941		-	1,639	2,290

Purpose 6942*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6942.009.184.000.000.00	LONGEVITY PAY	-	3,000	3,000
Total Salaries		-	3,000	3,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6942.009.211.000.000.00	FICA/REGULAR	-	230	230
2.6942.009.221.000.000.00	RETIREMENT/REGULAR	-	553	587
Total Benefits		-	783	817
Total Purpose 6942		-	3,783	3,817
Total Non-Contributory Employee Benefits		-	5,068,990	5,422,352

PRC 014: Vocational Education Program Support**Purpose 5220***Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.5220.014.311.000.000.00	CONTRACTED SERVICES	-	38,920	40,000
Total Other Costs		-	38,920	40,000
Total Purpose 5220		-	38,920	40,000
Total Workforce Development Program Support		-	38,920	40,000

PRC 015: School Technology**Purpose 5110****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.015.311.000.000.00	CONTRACTED SERVICES	-	18,000	18,000
2.5110.015.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	7,263	7,263
2.5110.015.411.000.000.00	SUPPLIES AND MATERIALS	-	62	62
2.5110.015.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	205,639	41,814
2.5110.015.461.000.000.00	FURNITURE & EQUIPMENT	-	103,607	103,607
2.5110.015.462.000.000.00	COMPUTER EQUIPMENT	-	50,000	50,000
Total Other Costs		-	384,571	220,746
Total Purpose 5110		-	384,571	220,746

Purpose 6400**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.015.146.000.000.00	SPECIALIST-SCHOOL BASED	2	79,865	83,089
2.6400.015.152.000.000.00	TECHNICIAN	1	40,000	39,518
2.6400.015.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	600	600
2.6400.015.199.000.000.00	OVERTIME PAY	-	1,100	1,000
Total Salaries		3	121,565	124,207

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.015.211.000.000.00	FICA/REGULAR	-	9,300	9,502
2.6400.015.221.000.000.00	RETIREMENT/REGULAR	-	22,417	24,307
2.6400.015.231.000.000.00	HEALTH INSURANCE	-	18,312	19,230
Total Benefits		-	50,029	53,039

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.015.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	6,146	6,146
2.6400.015.326.000.000.00	CONTR R & M - EQUIPMENT	-	500	500
2.6400.015.411.000.000.00	SUPPLIES AND MATERIALS	-	1,855	1,855
2.6400.015.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	2,125	2,125
2.6400.015.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	142,305	103,500
2.6400.015.461.000.000.00	FURNITURE & EQUIPMENT	-	21,327	21,327
2.6400.015.462.000.000.00	COMPUTER EQUIPMENT	-	2,752	2,752
Total Other Costs		-	177,010	138,205
Total Purpose 6400		3	348,604	315,452

Purpose 6820**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6820.015.113.000.000.00	SALARY - STUDENT ACCTG SUPERVISOR	1	-	80,000
Total Salaries		1	-	80,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6820.015.211.000.000.00	FICA/REGULAR	-	-	6,120
2.6820.015.221.000.000.00	RETIREMENT/REGULAR	-	-	15,656
2.6820.015.231.000.000.00	HEALTH INSURANCE	-	-	6,410
Total Benefits		-	-	28,186
Total Purpose 6820		1	-	108,186
Total School Technology		4 *	733,175	644,384

PRC 028: Professional Development**Purpose 5110****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.028.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	16,350	15,000
Total Other Costs		-	16,350	15,000
Total Purpose 5110		-	16,350	15,000

Purpose 5400**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.028.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	64,696	4,000
Total Other Costs		-	64,696	4,000
Total Purpose 5400		-	64,696	4,000

Purpose 5870**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5870.028.163.000.000.00	SUB-STAFF DEV ABSENSE	-	3,658	3,650
2.5870.028.196.000.000.00	ST DEV PARTICIPANT PAY	-	1,000	1,000
2.5870.028.197.000.000.00	ST DEV INSTRUCTOR	-	1,000	1,000
Total Salaries		-	5,658	5,650

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5870.028.211.000.000.00	FICA/REGULAR	-	434	738
2.5870.028.221.000.000.00	RETIREMENT/REGULAR	-	922	4,824
Total Benefits		-	1,356	5,562

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5870.028.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	9,453	8,500
Total Other Costs		-	9,453	8,500
Total Purpose 6400		-	16,467	19,712

Purpose 6623

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6623.028.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	22,000	20,000
Total Other Costs		-	22,000	20,000
Total Purpose 6623		-	22,000	20,000
Total Professional Development		- *	119,513	58,712

PRC 036: Transfer to Charter Schools

Purpose 8100

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.8100.036.717.000.000.00	TRANS TO CHARTER SCHOOLS	-	445,000	497,500
Total Other Costs		-	445,000	497,500
Total Purpose 8100		-	445,000	497,500
Total Professional Development		-	445,000	497,500

PRC 039: School Resource Officers

Purpose 5850

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5850.039.311.000.000.00	SRO Grant Matching Funds	-	64,668	64,668
Total Other Costs		-	64,668	64,668
Total Purpose 5850		-	64,668	64,668
Total School Resource Officers		-	64,668	64,668

PRC 056: Transportation of Pupils**Purpose 6550***Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.056.165.000.000.00	SUBSTITUTE/NON-TEACHING	-	352	300
2.6550.056.171.000.000.00	DRIVER	-	1,540	1,600
Total Salaries		-	1,892	1,900

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.056.211.000.000.00	FICA/REGULAR	-	145	145
2.6550.056.221.000.000.00	RETIREMENT/REGULAR	-	200	313
Total Benefits		-	345	458

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.056.316.000.000.00	COMMERCIAL DRIVERS LICENSE MEDICAL	-	3,000	3,100
2.6550.056.341.000.000.00	TELEPHONE	-	4,140	4,000
Total Other Costs		-	7,140	7,100
Total Purpose 6550		-	9,377	9,458

Purpose 6551*Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.6551.056.319.000.000.00	OTHER PROF & TECHNICAL SRV	-	500	500
2.6551.056.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	123	125
Total Other Costs		-	623	625
Total Purpose 6551		-	623	625
Total Transportation of Pupils		-	10,000	10,083

PRC 061: Classroom Materials/Instructional Supplies**Purpose 5110***Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.061.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	292,800	-
2.5110.061.314.000.000.00	PRINTING & BINDING FEES	-	344,627	-
2.5110.061.411.000.000.00	SUPPLIES AND MATERIALS - INSTRUCTION	-	123,074	50,000
2.5110.061.411.01.000.000.00	SUPPLIES AND MATERIALS - SCHOOLS	-	145,000	145,000
2.5110.061.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	7,000	-
2.5110.061.461.000.000.00	FURNITURE & EQUIPMENT	-	30,511	15,000
2.5110.061.462.000.000.00	COMPUTER EQUIPMENT	-	3,775	-
Total Other Costs		-	946,787	210,000
Total Purpose 5110		-	946,787	210,000

Purpose 6710**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6710.061.319.000.000.00	OTHER PROF & TECHNICAL SRV	-	11,093	12,500
2.6710.061.326.000.000.00	CONTR R & M - EQUIPMENT	-	3,000	3,000
2.6710.061.411.000.000.00	SUPPLIES AND MATERIALS	-	1,408	1,500
2.6710.061.462.000.000.00	COMPUTER EQUIPMENT	-	1,174	-
Total Other Costs		-	16,675	17,000
Total Purpose 6710		-	16,675	17,000
Total Classroom Materials/Instructional Supplies		- *	963,462	227,000

PRC 301: JROTC**Purpose 5111****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5111.301.123.000.000.00	JROTC TEACHER	-	39,654	41,637
Total Salaries		-	39,654	41,637

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5111.301.211.000.000.00	FICA/REGULAR	-	3,034	3,185
2.5111.301.221.000.000.00	RETIREMENT/REGULAR	-	7,312	8,148
Total Benefits		-	10,346	11,334
Total Purpose 5111		-	50,000	52,970
Total At Risk Student Services-Alternative Programs		-	50,000	52,970

PRC 305: NC Medicaid Adm Outreach**Purpose 5110****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.305.311.000.000.00	CONTRACTED SERVICES	-	41,250	41,250
2.5110.305.411.000.000.00	SUPPLIES AND MATERIALS	-	7,352	7,352
2.5110.305.461.000.000.00	FURNITURE & EQUIPMENT	-	2,000	2,000
Total Other Costs		-	50,602	50,602
Total Purpose 5110		-	50,602	50,602

Purpose 5320**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5320.305.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	2,000	2,000
Total Other Costs		-	2,000	2,000
Total Purpose 5320		-	2,000	2,000

Purpose 6910**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.305.311.000.000.00	CONTRACTED SERVICES	-	33,750	33,750
2.6910.305.411.000.000.00	SUPPLIES AND MATERIALS	-	500	500
2.6910.305.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	37,680	37,680
Total Other Costs		-	71,930	71,930
Total Purpose 6910		-	71,930	71,930
Total Textbooks		-	124,532	124,532

PRC 308: EC Impact and Allocation**Purpose 5210****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5210.308.163.000.000.00	SUB-STAFF DEV ABSENSE	-	11,000	11,000
Total Salaries		-	11,000	11,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5210.308.211.000.000.00	FICA/REGULAR	-	842	842
2.5210.308.221.000.000.00	RETIREMENT/REGULAR	-	2,028	2,153
Total Benefits		-	2,870	2,995

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5210.308.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	13,000	13,000
2.5210.308.314.000.000.00	PRINTING & BINDING FEES	-	1,300	1,300
2.5210.308.361.000.000.00	MEMBERSHIP DUES AND FEES	-	300	300
2.5210.308.411.000.000.00	SUPPLIES AND MATERIALS	-	68,000	68,000
2.5210.308.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	30	30
2.5210.308.461.000.000.00	FURNITURE & EQUIPMENT	-	1,800	1,675
Total Other Costs		-	84,430	84,305
Total Purpose 5210		-	98,300	98,300

Purpose 6200**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6200.308.332.000.000.00	TRAVEL REIMBURSEMENT	-	1,000	1,000
2.6200.308.341.000.000.00	TELEPHONE	-	700	700
Total Other Costs		-	1,700	1,700
Total Purpose 6200		-	1,700	1,700

Purpose 6550**Benefits**

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.308.221.000.000.00	RETIREMENT/REGULAR	-	-	-
Total Benefits		-	-	-
Total Purpose 6550		-	-	-
Total EC Impact and Allocation		-	100,000	100,000

PRC 345: DOD-PL102-484/SECT 386**Purpose 5110****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.345.311.000.000.00	CONTRACTED SERVICES	-	60,000	40,000
2.5110.345.462.000.000.00	COMPUTER EQUIPMENT	-	20,000	20,000
Total Other Costs		-	80,000	60,000
Total Purpose 5110		-	80,000	60,000

Purpose 5400**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.5400.345.311.000.000.00	CONTRACTED SERVICES	-	8,832	-
Total Other Costs		-	8,832	-
Total Purpose 5400		-	8,832	-

Purpose 6400**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.345.311.000.000.00	CONTRACTED SERVICES	-	116,168	10,000
2.6400.345.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	7,500	7,500
2.6400.345.341.000.000.00	TELEPHONE	-	10,000	10,000
2.6400.345.343.000.000.00	TELECOMMUNICATIONS SERVICES	-	50,000	50,000
2.6400.345.411.000.000.00	SUPPLIES AND MATERIALS	-	10,000	10,000
2.6400.345.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	50,000	50,000
2.6400.345.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	168,217	-
2.6400.345.462.000.000.00	COMPUTER EQUIPMENT	-	75,000	75,000
Total Other Costs		-	486,885	212,500
Total Purpose 6400		-	486,885	212,500
Total DOD-PL102-484/SECT 386		- *	575,717	272,500

PRC 706: Local Transportation Costs**Purpose 6400***Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.6400.706.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	1,338	1,338
2.6400.706.423.000.000.00	GAS/DIESEL FUEL	-	3,100	3,100
Total Other Costs		-	4,438	4,438
Total Purpose 6400		-	4,438	4,438

Purpose 6550*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.706.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	480	480
Total Salaries		-	480	480

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.706.211.000.000.00	FICA/REGULAR	-	37	37
2.6550.706.221.000.000.00	RETIREMENT/REGULAR	-	91	94
Total Benefits		-	128	131

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.706.332.000.000.00	TRAVEL REIMBURSEMENT	-	5,982	10,000
2.6550.706.352.000.000.00	EDUCATION REIMBURSEMENT	-	8,996	8,996
2.6550.706.411.000.000.00	SUPPLIES AND MATERIALS	-	550	550
2.6550.706.423.000.000.00	GAS/DIESEL FUEL	-	-	20,000
2.6550.706.552.000.000.00	LICENSE AND TITLE FEES	-	124	128
Total Other Costs		-	15,652	39,674
Total Purpose 6550		-	16,260	40,285

Purpose 6551*Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.6551.706.423.000.000.00	GAS/DIESEL FUEL	-	279	279
Total Other Costs		-	279	279
Total Purpose 6551		-	279	279

Purpose 6552**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6552.706.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	6,267	6,267
Total Other Costs		-	6,267	6,267
Total Purpose 6552		-	6,267	6,267

Purpose 6553**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6553.706.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	530	530
2.6553.706.423.000.000.00	GAS/DIESEL FUEL	-	1,310	1,310
Total Other Costs		-	1,840	1,840
Total Purpose 6553		-	1,840	1,840

Purpose 6560**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6560.706.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	1,848	1,848
2.6560.706.423.000.000.00	GAS/DIESEL FUEL	-	1,365	1,365
Total Other Costs		-	3,213	3,213
Total Purpose 6560		-	3,213	3,213

Purpose 6580**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.706.423.000.000.00	GAS/DIESEL FUEL	-	778	778
Total Other Costs		-	778	778
Total Purpose 6580		-	778	778
Total Local Transportation Costs		-	33,075	57,100

PRC 801: Arts**Purpose 5502****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.801.162.000.000.00	SUB-REG TEACHER ABSENCE	-	298	500
2.5502.801.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	-	2,499	3,000
Total Salaries		-	2,797	3,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.801.211.000.000.00	FICA/REGULAR	-	192	268
2.5502.801.221.000.000.00	RETIREMENT/REGULAR	-	221	685
Total Benefits		-	413	953

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.801.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	502	1,500
2.5502.801.319.000.000.00	OTHER PROF & TECHNICAL SRV	-	3,501	3,500
2.5502.801.411.000.000.00	SUPPLIES AND MATERIALS	-	3,300	5,000
Total Other Costs		-	7,303	10,000
Total Purpose 5502		-	10,513	14,453
Total Arts		-	10,513	14,453

PRC 802: Band/Choral**Purpose 5502***Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.802.126.000.000.00	EXTENDED CONTRACTS	-	15,000	15,000
2.5502.802.162.000.000.00	SUB-REG TEACHER ABSENCE	-	-	-
2.5502.802.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	-	7,000	13,500
Total Salaries		-	22,000	28,500

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.802.211.000.000.00	FICA/REGULAR	-	2,180	2,180
2.5502.802.221.000.000.00	RETIREMENT/REGULAR	-	5,255	5,577
Total Benefits		-	7,435	7,758

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5502.802.411.000.000.00	SUPPLIES AND MATERIALS	-	1,500	4,000
2.5502.802.461.000.000.00	FURNITURE & EQUIPMENT	-	15,000	16,500
Total Other Costs		-	16,500	20,500
Total Purpose 5502		-	45,935	56,758
Total Band/Choral		-	45,935	56,758

PRC 804: Athletics**Purpose 5501****Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.5501.804.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	-	455,000	455,000
Total Salaries		-	455,000	455,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.5501.804.211.000.000.00	FICA/REGULAR	-	34,690	34,808
2.5501.804.221.000.000.00	RETIREMENT/REGULAR	-	80,824	89,044
Total Benefits		-	115,514	123,851

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5501.804.311.000.000.00	CONTRACTED SERVICES	-	30,000	30,000
2.5501.804.378.000.000.00	SCHOLASTIC ACCIDENT INSURANCE	-	7,000	7,000
2.5501.804.411.000.000.00	SUPPLIES AND MATERIALS	-	200	200
2.5501.804.461.000.000.00	ATHLETIC EQUIPMENT	-	-	60,000
2.5501.804.423.000.000.00	GAS/DIESEL FUEL	-	5,000	5,000
Total Other Costs		-	42,200	102,200
Total Purpose 5501		-	612,714	681,051
Total Athletics		-	612,714	681,051

PRC 815: Human Resources Support**Purpose 6613****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6613.815.311.000.000.00	CONTRACTED SERVICES	-	5,500	5,500
2.6613.815.319.000.000.00	OTHER PROF & TECHNICAL SRV	-	30,000	30,000
Total Other Costs		-	35,500	35,500
Total Purpose 6613		-	35,500	35,500

Purpose 6620**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.815.311.000.000.00	CONTRACTED SERVICES	-	68,000	68,000
2.6620.815.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	1,458	1,458
2.6620.815.332.000.000.00	TRAVEL REIMBURSEMENT	-	7,542	7,542
2.6620.815.361.000.000.00	MEMBERSHIP DUES AND FEES	-	500	500
2.6620.815.411.000.000.00	SUPPLIES AND MATERIALS	-	4,000	4,000
2.6620.815.414.000.000.00	LIBRARY BOOKS (RGLR & REPLACE)	-	1,000	1,000
2.6620.815.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	500	500
Total Other Costs		-	83,000	83,000
Total Purpose 6620		-	83,000	83,000

Purpose 6622**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6622.815.332.000.000.00	TRAVEL REIMBURSEMENT	-	15,000	15,000
2.6622.815.411.000.000.00	SUPPLIES AND MATERIALS	-	3,000	3,000
Total Other Costs		-	18,000	18,000
Total Purpose 6622		-	18,000	18,000
Total Human Resources Support		-	136,500	136,500

PRC 825: Board of Education**Purpose 6610****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6610.825.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	8,495	8,495
2.6610.825.326.000.000.00	CONTR R & M - EQUIPMENT	-	7,000	7,000
2.6610.825.332.000.000.00	TRAVEL REIMBURSEMENT	-	1,500	1,500
2.6610.825.361.000.000.00	MEMBERSHIP DUES AND FEES	-	1,695	1,695
2.6610.825.362.000.000.00	BANK SERVICE FEES	-	7,500	7,500
2.6610.825.363.000.000.00	ASSESSMENTS/PENALTIES	-	600	600
2.6610.825.411.000.000.00	SUPPLIES AND MATERIALS	-	8,000	8,000
2.6610.825.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-	35,910	35,910
Total Other Costs		-	70,700	70,700
Total Purpose 6610		-	70,700	70,700

Purpose 6910**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.825.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	-	46,800	46,800
Total Salaries		-	46,800	46,800

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.825.211.000.000.00	FICA/REGULAR	-	3,580	3,580
Total Benefits		-	3,580	3,580

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.825.311.000.000.00	CONTRACTED SERVICES	-	3,200	3,200
2.6910.825.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	9,085	10,000
2.6910.825.332.000.000.00	TRAVEL REIMBURSEMENT	-	36,350	36,350
2.6910.825.361.000.000.00	MEMBERSHIP DUES AND FEES	-	73,800	73,800
2.6910.825.411.000.000.00	SUPPLIES AND MATERIALS	-	1,900	1,900
2.6910.825.451.000.000.00	FOOD PURCHASES	-	4,100	4,100
Total Other Costs		-	128,435	129,350
Total Purpose 6910		-	178,815	179,730

Purpose 6920**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6920.825.311.000.000.00	CONTRACTED SERVICES	-	161,459	161,459
Total Other Costs		-	161,459	161,459
Total Purpose 6920		-	161,459	161,459

Purpose 6930**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6930.825.311.000.000.00	CONTRACTED SERVICES	-	41,000	41,000
Total Other Costs		-	41,000	41,000
Total Purpose 6930		-	41,000	41,000

Purpose 6940**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6940.825.311.000.000.00	CONTRACTED SERVICES	-	99,501	99,501
2.6940.825.332.000.000.00	TRAVEL REIMBURSEMENT	-	941	941
2.6940.825.342.000.000.00	POSTAGE	-	10,041	10,041
2.6940.825.361.000.000.00	MEMBERSHIP DUES AND FEES	-	52,213	52,213
2.6940.825.411.000.000.00	SUPPLIES AND MATERIALS	-	32,586	32,586
2.6940.825.462.000.000.00	COMPUTER EQUIPMENT	-	3,000	3,000
Total Other Costs		-	198,282	198,282
Total Purpose 6940		-	198,282	198,282
Total Board of Education		-	650,256	651,171

PRC 830: Utilities**Purpose 6510****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6510.830.341.000.000.00	TELEPHONE	-	157,000	222,000
Total Other Costs		-	157,000	222,000
Total Purpose 6510		-	157,000	222,000

Purpose 6530**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6530.830.153.000.000.00	ADM SPECIALIST-CENTRAL SUPPORT	-	54,874	55,971
Total Salaries		-	54,874	55,971

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6530.830.211.000.000.00	FICA/REGULAR	-	4,198	4,282
2.6530.830.221.000.000.00	RETIREMENT/REGULAR	-	10,119	10,954
2.6530.830.231.000.000.00	HEALTH INSURANCE	-	6,104	6,410
Total Benefits		-	20,421	21,645

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6530.830.321.000.000.00	PUBLIC UTIL - ELECTRIC SRV	-	2,500,000	2,530,000
2.6530.830.322.000.000.00	PUBLIC UTIL - NATURAL GAS	-	140,000	167,000
2.6530.830.324.000.000.00	WASTE MANAGEMENT	-	62,500	65,000
2.6530.830.421.000.000.00	FUEL FOR FACILITIES	-	25,000	53,000
Total Other Costs		-	2,727,500	2,815,000
Total Purpose 6910		-	2,802,795	2,892,617
Total Utilities		-	2,959,795	3,114,617

PRC 835: Insurance

Purpose 5890

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.5890.835.371.000.000.00	LIABILITY INSURANCE	-	3,000	3,000
Total Other Costs		-	3,000	3,000
Total Purpose 5890		-	3,000	3,000

Purpose 6613

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6613.835.232.000.000.00	WORKERS' COMP INS	-	175,000	175,000
2.6613.835.233.000.000.00	UNEMPLOYMENT INS	-	7,611	7,611
Total Benefits		-	182,611	182,611

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6613.835.371.000.000.00	LIABILITY INSURANCE	-	83,016	83,016
2.6613.835.372.000.000.00	VEHICLE LIABILITY INSURANCE	-	55,768	55,768
2.6613.835.373.000.000.00	PROPERTY INSURANCE	-	260,051	286,056
2.6613.835.375.000.000.00	FIDELITY BOND PREMIUM	-	5,750	5,750
Total Other Costs		-	404,585	430,590
Total Purpose 6613		-	587,196	613,201
Total Insurance		-	590,196	616,201

PRC 840: Facilities Maintenance**Purpose 6540****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6540.840.411.000.000.00	SUPPLIES AND MATERIALS	-	250,000	250,000
Total Other Costs		-	250,000	250,000
Total Purpose 6540		-	250,000	250,000

Purpose 6550**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6550.840.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	35,000	35,000
2.6550.840.423.000.000.00	GAS/DIESEL FUEL	-	80,000	80,000
Total Other Costs		-	115,000	115,000
Total Purpose 6550		-	115,000	115,000

Purpose 6580**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.840.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	-	93,546	95,417
2.6580.840.175.000.000.00	SKILLED TRADES	-	985,285	1,024,565
2.6580.840.199.000.000.00	OVERTIME PAY	-	22,500	22,500
Total Salaries		-	1,101,331	1,142,481

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.840.211.000.000.00	FICA/REGULAR	-	81,602	87,400
2.6580.840.221.000.000.00	RETIREMENT/REGULAR	-	196,518	240,688
2.6580.840.231.000.000.00	HEALTH INSURANCE	-	170,912	192,300
Total Benefits		-	449,032	520,388

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6580.840.311.000.000.00	CONTRACTED SERVICES	-	137,188	135,000
2.6580.840.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	-	3,260	3,260
2.6580.840.319.000.000.00	OTHER PROF & TECHNICAL SRV	-	204,500	204,500
2.6580.840.461.000.000.00	FURNITURE & EQUIPMENT	-	492	492
2.6580.840.551.000.000.00	PURCHASE OF VEHICLES	-	5,844	5,844
Total Other Costs		-	351,284	349,096
Total Purpose 6580		-	1,901,647	2,011,965

Purpose 6581**Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6581.840.332.000.000.00	TRAVEL REIMBURSEMENT	-	599	599
2.6581.840.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	1,783,891	1,650,000
2.6581.840.461.000.000.00	FURNITURE & EQUIPMENT	-	18,550	18,550
2.6581.840.541.000.000.00	PURCHASE OF EQUIPMENT	-	30,000	30,000
Total Other Costs		-	1,833,040	1,699,149
Total Purpose 6581		-	1,833,040	1,699,149
Total Facilities Maintenance		- *	4,099,687	4,076,114

PRC 842: AV Repairs/Maintenance**Purpose 6582****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6582.842.422.000.000.00	REPAIR PARTS/MAT/LAB/GREASE	-	10	10
Total Other Costs		-	10	10
Total Purpose 6582		-	10	10
Total AV Repairs/Maintenance		-	10	10

PRC 845: Central Support Services/Public Relations**Purpose 6620****Other Costs**

Account	Description	Positions	Current Budget	Proposed Budget
2.6620.845.311.000.000.00	CONTRACTED SERVICES	-	-	-
2.6620.845.332.000.000.00	TRAVEL REIMBURSEMENT	-	-	-
Total Other Costs		-	-	-
Total Purpose 6620		-	-	-

Purpose 6910**Salaries**

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.845.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	4,100	4,100
Total Salaries		-	4,100	4,100

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6910.845.332.000.000.00	TRAVEL REIMBURSEMENT	-	429	500
2.6910.845.411.00.000.000.00	SUPPLIES AND MATERIALS	-	32,519	35,000
2.6910.845.411.03.000.000.00	A Team Banquet	-	14,000	15,000
2.6910.845.411.05.000.000.00	Red Carpet Gala	-	8,500	8,500
Total Other Costs		-	55,448	59,000
Total Purpose 6910		-	59,548	63,100
Total Central Support Services/Public Relations		-	59,548	63,100

PRC 850: Printing Department**Purpose 5110***Other Costs*

Account	Description	Positions	Current Budget	Proposed Budget
2.5110.850.411.000.000.00	SUPPLIES AND MATERIALS	-	19,000	20,000
2.5110.850.461.000.000.00	FURNITURE & EQUIPMENT	-	4,000	4,000
Total Other Costs		-	23,000	24,000
Total Purpose 5110		-	23,000	24,000

Purpose 6520*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
2.6520.850.175.000.000.00	SKILLED TRADES	1	69,690	41,051
Total Salaries		1	69,690	41,051

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
2.6520.850.211.000.000.00	FICA/REGULAR	-	5,143	3,140
2.6520.850.221.000.000.00	RETIREMENT/REGULAR	-	12,926	8,034
2.6520.850.231.000.000.00	HEALTH INSURANCE	-	10,707	6,410
Total Benefits		-	28,776	17,584

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
2.6520.850.311.000.000.00	CONTRACTED SERVICES	-	227,500	250,000
2.6520.850.327.000.000.00	RENTALS/LEASES	-	65,025	70,000
Total Other Costs		-	292,525	320,000
Total Purpose 6520		1	390,991	378,635
Total Printing Department		1	413,991	402,635

Total Local Fund Expenditures	111.8	25,774,653.00	25,103,565.50
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includes carryover amts & fund
* balance appropriated

Budget Development Guidelines

Appropriations in this fund are supported from revenues such as county appropriations, supplemental taxes levied for current expenses, fines, and forfeitures, state, and federal aid money disbursed directly to the local education agency, etc. The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation, therefore, will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. After the county commissioners finalized the amount to be received, the other revenues and / or expenditures will need to be adjusted prior to the final adoption of a budget.

This fund provides for expenditures in four basic areas:

1. Necessary expenditures for regular and special education programs over and above that provided by the State Public School Fund and Federal Grants.
2. Expenditures from special revenues dedicated to the schools, i.e., fines, forfeitures and supplemental taxes.
3. Expenditures for state and federal grants for which revenues are advanced or reimbursed, totally or partially, to the local education agency.
4. Expenditures for operation and maintenance of facilities.

The following are cost areas to be included in the Local Current Expense Fund:

- A. Cost of additional personnel and increases in other expenses to provide a higher level of educational program than provided by the State Public School Fund and Federal Grants. These costs include, but are not limited to:
 1. Personnel – central services division and program supervisors, teachers, teacher assistants, clerical and maintenance personnel. In estimating salaries for locally paid employees, it is suggested that a reasonable estimate is used in anticipating salary increases by the General Assembly.
 2. Supplements to salaries of personnel.
 3. Fringe benefits on salary payments.
 4. Increased support for supplies and other operating expenses.
 5. Transportation of both staff and pupils.
- B. Cost of physical plant. To arrive at the estimated amount of local support, estimate the total cost to operate and maintain the physical plant and deduct the amounts received from federal and state sources. The cost of operating and maintaining the physical plant would include personnel, utilities, supplies, contract services, etc.
- C. Cost of special projects. All costs that the board of education directs to be segregated and costs of unusual programs operated should be budgeted pursuant to a special grant agreement with state, federal, and other governmental jurisdictions.

The five basic revenues available to the Local Current Expense Fund and an explanation of each source are:

1. **County Appropriation** - The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. The board of commissioners may increase or decrease the requested appropriation based upon the availability of resources to finance school operation.
2. **Supplemental Tax** - This revenue source results from the board of county commissioners levying a supplemental ad valorem tax either countywide or within a single local education agency school

district. The tax is considered revenue separate and apart from the county on a monthly basis. Craven County currently does not have a supplemental tax for the schools.

3. **Revenues from State and Federal Sources** - These revenues result from advancement or reimbursement of expenditures required by specific state or federal categorical grant sources. In order to estimate the amount of revenues for reimbursable expenditures, the total project cost must be estimated first.

To arrive at the estimated amount to be received by the local education agency for that project, multiply the reimbursable rate by the total project cost. These revenues are separate and apart from the county appropriations.

4. **Other Sources** - The following are revenues that are not encompassed in the above mentioned areas:

- a. Tuition and Fees
- b. Fines and Forfeitures
- c. Rental of school property
- d. Contributions and Donations
- e. Interest earned on investments
- f. Indirect Cost allocated

Care should be exercised in estimating these revenues due to fluctuations that affect most of the revenue sources. Historical trends that have been adjusted for any current trends affecting the collections should be used to estimate these revenues. These revenues are separate and apart from the county appropriation.

5. **Fund Balance Appropriated** - The estimate of the amount of fund balance to be appropriated deserves careful thought. *It is wise to maintain a reasonable amount of fund balance in order to avoid cash flow problems and to have a source of revenue available in case of an emergency.*

Local Capital Outlay Budget

Budget Request

Category I Projects (over \$100,000)

School/District Location	Description	Rationale	Cost
West Craven High School	Gym Floor Replacement	Health/Safety/Instruction	160,000
Total Category I Projects (over \$100,000)			160,000

Category I Projects

School/District Location	Description	Rationale	Cost
District (Various)	HVAC Replacement	Health/Safety/Instruction	127,000
Total Category I Projects			127,000

Category II Projects

School/District Location	Description	Rationale	Cost
Secondary Schools/Transportation/Maintenance	Camera System Upgrades	Health/Safety/Instruction	314,488
Transportation (1/2 Buses)	Bus Camera System Upgrades	Health/Safety/Instruction	168,513
District (Various)	Furniture Various Locations	Health/Safety/Instruction	120,000
Total Category II Projects			603,000

Category III Projects

Item	Quantity	Unit Cost	Total Cost
Reel Mower	3	20,000	60,000
Transportation: Mini-Bus (HS Athletics)	3	50,000	150,000
Technology: Equipment (iPad Lease Year 3)*	1	894,967	894,967
Total Category III Projects			1,104,967

Total Capital Outlay Budget Request	1,994,967
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**This amount was first moved (in FY 2019) from current expense to Capital Outlay to satisfy the statutory requirement that our lease be included in our Capital Outlay Budget*

Budget Development Guidelines

The Capital Outlay Fund is established to account for all appropriations for:

1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to building for classrooms and laboratories, physical and vocational education purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
4. The acquisition of school buses as additions to the fleet;
5. The acquisition of activity buses and other motor vehicles;
6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the Uniform Budget Format.

Expenditures

In some cases, capital outlay expenditures for certain programs are budgeted within the other funds. The rationale for this purpose is that these programs are for current operating cost and not intended exclusively for capital outlay purposes. Even though capital outlay expenditures are permitted, the percentage for such is insignificant compared to the total cost of these programs.

Capital Outlay Expenditures for Child Nutrition - Fixed assets purchased with child nutrition revenues and/or fund balance should be budgeted and expended from the Child Nutrition Fund.

Prior to FY 2008, all of the capital outlay fund functions codes were within the 9000 series. Beginning July 1, 2007, where feasible, any costs which may be coded to one or more specific purpose functions should be. (i.e., purchase of transportation equipment would be coded to 6550; maintenance equipment would be coded to 6580, etc.)

Category I - Acquisition and construction of real property

This category includes the purchase of land, the construction or renovation of buildings, and other land improvements. Construction projects for new or enlarged buildings may include furniture, furnishings, equipment, and library books necessary to operate the new facility.

It is recommended that no project be included in this category of the budget until it has been approved in principle by the board of education. The latest project estimates should be used and should include a distribution of costs into at least the following five categories:

1. Land
2. Buildings
 - a. General contract
 - b. Heating and cooling contract
 - c. Plumbing contract
 - d. Electrical contract
3. Other improvements to land
4. Furniture and equipment

5. Other, including professional fees, library materials, etc.

Category II - Furniture and Equipment

This category includes all the purchases of furnishings and equipment whether additional or replacement. Any purchase of fixed assets that are not provided for in Categories I or III should be provided for in Category II.

Category III - Motor Vehicles

This category includes motor vehicles, self-propelled, intended for the transportation of goods and persons.

Contingency Appropriation

G.S.115C-432 (3) - This statute provides for the use of contingency appropriations. As described in the statute, a contingency appropriation is solely a budgetary account.

1. Contingency appropriations in a fund may not exceed 5% of the total of all other appropriations in a fund.
2. Expenditures from a contingency appropriation shall be authorized by resolution by the board of education or, if so authorized by the board of education, by the superintendent.
3. All authorizations to expend a contingency appropriation are budget amendments that must be recorded in the minutes of the board of education. The actual expenditure would be recorded against the proper specific appropriation.
4. Budget amendments that result from contingency transactions need not conform to the provisions of G.S. 115C-429 (b) and G.S. 115C-433 (b), which deals with appropriations by county commissioners by purpose, function, or project.

When expenditures of the contingency appropriation are authorized as provided by law, the school finance officer should treat the authorization as a budget amendment and transfer the current amount of funds from the contingency appropriation to the specific appropriation to which the expenditure should be logically charged. In this way, all expenditures are charged to their logical account code and the amount of the contingency appropriation remaining is also the total unexpended balance of the contingency appropriation.

Revenues

Revenues made available for capital outlay purposes are included in appropriations in the Capital Outlay Fund. In estimating revenues for the Capital Outlay Fund, care should be taken to include all sources. In meeting capital outlay needs, it is important to determine that all necessary resources are available before committing for capital outlay that will span more than one fiscal year. Revenues necessary for each project should be estimated and included with the estimated expenditures for the project as soon as the sources of those revenues are known. Revenues from the various possible county sources should be allotted by source after discussions with county officials.

Examples to include are:

1. County Appropriations for capital outlay purposes.
2. Fund balance appropriated.
3. Federal grants restricted for capital outlays.
4. Transfers - G.S. 115C-433 (d) permit transfers to or from the Capital Outlay Fund to or from any other fund with the approval of the board of county commissioners to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. Because the statutes permit such budget amendments only with the county commissioner's approval and only to meet emergencies

unforeseen and unforeseeable at the time the budget resolution was adopted, it is necessary to budget child nutrition capital outlay projects involving county appropriations in the Capital Outlay Fund. The amount budgeted in the Capital Outlay Fund is only that portion of the project funded with county appropriations.

5. State grants.
6. Insurance settlements.
7. If there were a supplemental tax levied for capital outlay purposes, it would be estimated in the same manner as for the Local Current Expense Fund.

These sources are not an all-inclusive list but are examples of revenue available for capital outlay purposes.

School Nutrition Fund

Budget Detail

Revenues

State Revenue

Account	Description	Proposed Budget
5.4341.035.000.	Kinder Breakfast Reimburse.	20,000
Total State Revenue		20,000

Federal Revenues

Account	Description	Proposed Budget
5.3811.035.000.	USDA Grants- Regular	4,550,000
5.3815.035.000.	Commodities Received	385,000
Total Federal Revenue		4,935,000

Local Revenues

Account	Description	Proposed Budget
5.4311.035.000.	Sales Breakfast Full Pay	87,140
5.4312.035.000.	Sales Breakfast Reduced	-
5.4314.035.000.	Sales Lunch Full Pay	708,691
5.4315.035.000.	Sales Lunch Reduced	52,352
5.4318.035.000.	Sales Supplemental	493,743
5.4450.035.000.	Interest Earned on Investments	34,037
5.4490.035.000.	Other Operating Revenue	11,045
5.4820.035.000.	Disposal of Fixed Assets	7,953
5.4910.035.000.	Fund Equity Appropriation	1,278,110
Total Local Revenues		2,673,071
Total PRC 035 Child Nutrition Revenues.		7,628,071

Expenditures

Central Services

Salaries

Account	Description	Proposed Budget
5.7200.035.185.000	Salary-Bonus Pay	5,000
5.7200.035.188.000	Salary-Annual Leave	30,500
5.7200.035.189.000	Short Term Disability<Six Months	5,000
Total Salaries		40,500

Benefits

Account	Description	Proposed Budget
5.7200.035.233.000	Unemployment Insurance	5,000
Total Benefits		5,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.000	Contracted Services	8,000
5.7200.035.312.000	Workshop	15,000
5.7200.035.313.000	Advertising Fees	2,000
5.7200.035.314.000	Printing & Binding	8,000
5.7200.035.321.000	Public Utilities-Electric Services	-
5.7200.035.322.000	Public Utilities-Natural Gas	-
5.7200.035.326.000	Contracted Repairs & maintenance	2,000

5.7200.035.327.000	Rentals	2,000
5.7200.035.332.000	Travel	3,000
5.7200.035.341.000	Telephone	1,600
5.7200.035.342.000	Postage	5,200
5.7200.035.344.000	Mobile Communication Costs	3,000
5.7200.035.361.000	Membership dues & fees	700
5.7200.035.372.000	Vehicle Liability Insurance	1,000
5.8100.035.392.000	Indirect Cost	-
5.7200.035.411.000	Supplies and Materials	21,000
5.7200.035.418.000	Computer Software & Supplies	107,000
5.7200.035.421.000	Fuel for Facilities	-
5.7200.035.422.000	Repairs	6,000
5.7200.035.423.000	Gas/Diesel Fuel	7,000
5.7200.035.424.000	Oil	300
5.7200.035.451.000	Food Purchase	18,000
5.7200.035.453.000	Food Processing Supplies	10,000
5.7200.035.461.000	Purchased- non-capitalized equip	2,000
5.7200.035.462.000	Purchased- non-capitalized computer equip	15,000
5.7200.035.541.000	Equipment	10,000
5.7200.035.551.000	Purchase of Vehicles	-
5.7200.035.552.000	License and Title Fees	1,000
5.7200.035.571.000	Depreciation	-
Total Other Costs		248,800
Total Central Services		294,300

Albert H Bangert Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.304	Salary-Director	2,769
5.7200.035.151.304	Salary-Office Personnel	5,851
5.7200.035.171.304	Salary-Driver	2,673
5.7200.035.174.304	Salary-Food Service Employee	34,318
5.7200.035.175.304	Salary- Skilled trades	1,803
5.7200.035.165.304	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.304	Salary-Manager	42,463
5.7200.035.199.304	Salary-Overtime Pay	40
5.7200.035.184.304	Longevity Pay	770
Total Salaries		91,687

Benefits

Account	Description	Proposed Budget
5.7200.035.211.304	Employer's Social Security	7,320
5.7200.035.221.304	Employer's Retirement	12,327
5.7200.035.231.304	Employer's Health Insurance	14,040
5.7200.035.232.304	Worker's Compensation	3,120
Total Benefits		36,807

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.304	Contracted Services	1,400
5.7200.035.312.304	Workshop	3,200
5.7200.035.313.304	Advertising Fees	-
5.7200.035.314.304	Printing & Binding	200
5.7200.035.321.304	Public Utilities-Electric Services	-
5.7200.035.322.304	Public Utilities-Natural Gas	-
5.7200.035.326.304	Contracted Repairs & maintenance	500

5.7200.035.327.304	Rentals	70
5.7200.035.332.304	Travel	600
5.7200.035.341.304	Telephone	-
5.7200.035.342.304	Postage	-
5.7200.035.344.304	Mobile Communication Costs	-
5.7200.035.361.304	Membership dues & fees	180
5.8100.035.392.304	Indirect Cost	9,000
5.7200.035.411.304	Supplies and Materials	2,000
5.7200.035.421.304	Fuel For Facilities	-
5.7200.035.422.304	Repairs	3,000
5.7200.035.423.304	Gas/Diesel Fuel	-
5.7200.035.451.304	Food Purchase	85,000
5.7200.035.453.304	Food Processing Supplies	7,500
5.7200.035.461.304	Non-Capitalized Equipment	5,000
5.7200.035.541.304	Equipment	15,000
5.7200.035.571.304	Depreciation	15,000
Total Other Costs		147,650
Total Albert H Bangert Elementary		276,144

Ben D Quinn Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.306	Salary-Director	2,694
5.7200.035.151.306	Salary-Office Personnel	5,693
5.7200.035.171.306	Salary-Driver	2,600
5.7200.035.174.306	Salary-Food Service Employee	40,000
5.7200.035.175.306	Salary- Skilled trades	1,800
5.7200.035.165.306	Salary-Food Service Employee-Sub	1,500
5.7200.035.176.306	Salary-Manager	32,000
5.7200.035.199.306	Salary-Overtime Pay	50
5.7200.035.184.306	Longevity Pay	1,500
Total Salaries		87,837

Benefits

Account	Description	Proposed Budget
5.7200.035.211.306	Employer's Social Security	7,000
5.7200.035.221.306	Employer's Retirement	11,500
5.7200.035.231.306	Employer's Health Insurance	14,500
5.7200.035.232.306	Worker's Compensation	4,200
Total Benefits		37,200

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.306	Contracted Services	1,000
5.7200.035.312.306	Workshop	2,000
5.7200.035.313.306	Advertising Fees	-
5.7200.035.314.306	Printing & Binding	100
5.7200.035.321.306	Public Utilities-Electric Services	-
5.7200.035.322.306	Public Utilities-Natural Gas	-
5.7200.035.326.306	Contracted Repairs & maintenance	500
5.7200.035.327.306	Rentals	70
5.7200.035.332.306	Travel	500
5.7200.035.341.306	Telephone	-
5.7200.035.342.306	Postage	100
5.7200.035.344.306	Mobile Communication Costs	-
5.7200.035.361.306	Membership dues & fees	200

5.8100.035.392.306	Indirect Cost	15,000
5.7200.035.411.306	Supplies and Materials	3,000
5.7200.035.421.306	Fuel For Facilities	50
5.7200.035.422.306	Repairs	1,000
5.7200.035.423.306	Gas/Diesel Fuel	-
5.7200.035.451.306	Food Purchase	85,000
5.7200.035.453.306	Food Processing Supplies	8,000
5.7200.035.461.306	Non-Capitalized Equipment	4,500
5.7200.035.541.306	Equipment	10,000
5.7200.035.571.306	Depreciation	12,000
Total Other Costs		143,020
Total Ben D Quinn Elementary		268,057

Bridgeton Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.308	Salary-Director	2,993
5.7200.035.151.308	Salary-Office Personnel	7,500
5.7200.035.171.308	Salary-Driver	2,500
5.7200.035.174.308	Salary-Food Service Employee	4,500
5.7200.035.165.308	Salary-Food Service Employee-Sub	2,000
5.7200.035.175.308	Salary- Skilled trades	500
5.7200.035.176.308	Salary-Manager	44,000
5.7200.035.199.308	Salary-Overtime Pay	50
5.7200.035.184.308	Longevity Pay	1,500
Total Salaries		65,543

Benefits

Account	Description	Proposed Budget
5.7200.035.211.308	Employer's Social Security	7,500
5.7200.035.221.308	Employer's Retirement	14,000
5.7200.035.231.308	Employer's Health Insurance	14,000
5.7200.035.232.308	Worker's Compensation	5,500
Total Benefits		41,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.308	Contracted Services	500
5.7200.035.312.308	Workshop	4,500
5.7200.035.313.308	Advertising Fees	-
5.7200.035.314.308	Printing & Binding	200
5.7200.035.321.308	Public Utilities-Electric Services	-
5.7200.035.322.308	Public Utilities-Natural Gas	-
5.7200.035.326.308	Contracted Repairs & maintenance	500
5.7200.035.327.308	Rentals	100
5.7200.035.332.308	Travel	2,000
5.7200.035.341.308	Telephone	-
5.7200.035.342.308	Postage	-
5.7200.035.344.308	Mobile Communication Costs	-
5.7200.035.361.308	Membership dues & fees	250
5.8100.035.392.308	Indirect Cost	16,000
5.7200.035.411.308	Supplies and Materials	4,500
5.7200.035.421.308	Fuel For Facilities	-
5.7200.035.422.308	Repairs	1,500
5.7200.035.423.308	Gas/Diesel Fuel	100
5.7200.035.451.308	Food Purchase	90,000

5.7200.035.453.308	Food Processing Supplies	7,000
5.7200.035.461.308	Non-Capitalized Equipment	-
5.7200.035.541.308	Equipment	5,000
5.7200.035.571.308	Depreciation	5,000
Total Other Costs		137,150
Total Bridgeton Elementary		243,693

Brinson Memorial Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.312	Salary-Director	3,800
5.7200.035.151.312	Salary-Office Personnel	8,500
5.7200.035.171.312	Salary-Driver	2,900
5.7200.035.174.312	Salary-Food Service Employee	51,000
5.7200.035.175.312	Salary- Skilled trades	2,800
5.7200.035.165.312	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.312	Salary-Manager	28,000
5.7200.035.199.312	Salary-Overtime Pay	100
5.7200.035.184.312	Longevity Pay	1,500
Total Salaries		99,600

Benefits

Account	Description	Proposed Budget
5.7200.035.211.312	Employer's Social Security	5,500
5.7200.035.221.312	Employer's Retirement	13,000
5.7200.035.231.312	Employer's Health Insurance	16,000
5.7200.035.232.312	Worker's Compensation	7,000
Total Benefits		41,500

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.312	Contracted Services	1,000
5.7200.035.312.312	Workshop	1,800
5.7200.035.313.312	Advertising Fees	-
5.7200.035.314.312	Printing & Binding	200
5.7200.035.321.312	Public Utilities-Electric Services	-
5.7200.035.322.312	Public Utilities-Natural Gas	-
5.7200.035.326.312	Contracted Repairs & maintenance	500
5.7200.035.327.312	Rentals	100
5.7200.035.332.312	Travel	700
5.7200.035.341.312	Telephone	-
5.7200.035.342.312	Postage	-
5.7200.035.344.312	Mobile Communication Costs	-
5.7200.035.361.312	Membership dues & fees	300
5.8100.035.392.312	Indirect Cost	17,000
5.7200.035.411.312	Supplies and Materials	4,500
5.7200.035.421.312	Fuel For Facilities	50
5.7200.035.422.312	Repairs	3,800
5.7200.035.423.312	Gas/Diesel Fuel	100
5.7200.035.451.312	Food Purchase	120,000
5.7200.035.453.312	Food Processing Supplies	10,500
5.7200.035.461.312	Non-Capitalized Equipment	5,000
5.7200.035.541.312	Equipment	5,000
5.7200.035.571.312	Depreciation	12,000
Total Other Costs		182,550
Total Brinson Memorial Elementary		323,650

Creekside Elementary School***Salaries***

Account	Description	Proposed Budget
5.7200.035.113.316	Salary-Director	2,650
5.7200.035.151.316	Salary-Office Personnel	5,800
5.7200.035.171.316	Salary-Driver	2,000
5.7200.035.174.316	Salary-Food Service Employee	21,200
5.7200.035.165.316	Salary-Food Service Employee-Sub	1,800
5.7200.035.175.316	Salary- Skilled trades	1,500
5.7200.035.176.316	Salary-Manager	28,000
5.7200.035.199.316	Salary-Overtime Pay	50
5.7200.035.184.316	Longevity Pay	250
Total Salaries		63,250

Benefits

Account	Description	Proposed Budget
5.7200.035.211.316	Employer's Social Security	3,500
5.7200.035.221.316	Employer's Retirement	4,500
5.7200.035.231.316	Employer's Health Insurance	3,700
5.7200.035.232.316	Worker's Compensation	4,900
Total Benefits		16,600

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.316	Contracted Services	100
5.7200.035.312.316	Workshop	1,600
5.7200.035.313.316	Advertising Fees	-
5.7200.035.314.316	Printing & Binding	200
5.7200.035.321.316	Public Utilities-Electric Services	-
5.7200.035.322.316	Public Utilities-Natural Gas	-
5.7200.035.326.316	Contracted Repairs & maintenance	500
5.7200.035.327.316	Rentals	70
5.7200.035.332.316	Travel	700
5.7200.035.341.316	Telephone	-
5.7200.035.342.316	Postage	-
5.7200.035.344.316	Mobile Communication Costs	-
5.7200.035.361.316	Membership dues & fees	250
5.8100.035.392.316	Indirect Cost	9,000
5.7200.035.411.316	Supplies and Materials	2,700
5.7200.035.421.316	Fuel For Facilities	-
5.7200.035.422.316	Repairs	1,000
5.7200.035.423.316	Gas/Diesel Fuel	-
5.7200.035.451.316	Food Purchase	82,000
5.7200.035.453.316	Food Processing Supplies	5,000
5.7200.035.541.316	Equipment	12,000
5.7200.035.461.316	Non-Capitalized Equipment	-
5.7200.035.571.316	Depreciation	16,000
Total Other Costs		131,120
Total Creekside Elementary School		210,970

Vanceboro Farm Life Elementary***Salaries***

Account	Description	Proposed Budget
5.7200.035.113.320	Salary-Director	4,912

5.7200.035.151.320	Salary-Office Personnel	10,600
5.7200.035.171.320	Salary-Driver	3,700
5.7200.035.174.320	Salary-Food Service Employee	80,000
5.7200.035.175.320	Salary- Skilled trades	3,300
5.7200.035.165.320	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.320	Salary-Manager	30,000
5.7200.035.199.320	Salary-Overtime Pay	50
5.7200.035.184.320	Longevity Pay	1,000
Total Salaries		134,562

Benefits

Account	Description	Proposed Budget
5.7200.035.211.320	Employer's Social Security	12,000
5.7200.035.221.320	Employer's Retirement	16,500
5.7200.035.231.320	Employer's Health Insurance	22,000
5.7200.035.232.320	Worker's Compensation	8,500
Total Benefits		59,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.320	Contracted Services	1,300
5.7200.035.312.320	Workshop	4,500
5.7200.035.313.320	Advertising Fees	-
5.7200.035.314.320	Printing & Binding	100
5.7200.035.321.320	Public Utilities-Electric Services	-
5.7200.035.322.320	Public Utilities-Natural Gas	-
5.7200.035.326.320	Contracted Repairs & maintenance	-
5.7200.035.327.320	Rentals	150
5.7200.035.332.320	Travel	500
5.7200.035.341.320	Telephone	-
5.7200.035.342.320	Postage	150
5.7200.035.344.320	Mobile Communication Costs	-
5.7200.035.361.320	Membership dues & fees	320
5.8100.035.392.320	Indirect Cost	22,000
5.7200.035.411.320	Supplies and Materials	-
5.7200.035.421.320	Fuel For Facilities	-
5.7200.035.422.320	Repairs	1,900
5.7200.035.423.320	Gas/Diesel Fuel	100
5.7200.035.451.320	Food Purchase	150,000
5.7200.035.453.320	Food Processing Supplies	13,000
5.7200.035.461.320	Non-Capitalized Equipment	5,000
5.7200.035.541.320	Equipment	20,000
5.7200.035.571.320	Depreciation	9,000
Total Other Costs		228,020
Total Vanceboro Farm Life Elementary		421,582

Grover C Fields Middle

Salaries

Account	Description	Proposed Budget
5.7200.035.113.324	Salary-Director	2,900
5.7200.035.151.324	Salary-Office Personnel	7,000
5.7200.035.171.324	Salary-Driver	2,350
5.7200.035.174.324	Salary-Food Service Employee	49,000
5.7200.035.175.324	Salary- Skilled trades	2,000
5.7200.035.165.324	Salary-Food Service Employee-Sub	500
5.7200.035.176.324	Salary-Manager	26,000
5.7200.035.199.324	Salary-Overtime Pay	50

5.7200.035.184.324	Longevity Pay	150
Total Salaries		89,950

Benefits

Account	Description	Proposed Budget
5.7200.035.211.324	Employer's Social Security	8,200
5.7200.035.221.324	Employer's Retirement	11,500
5.7200.035.231.324	Employer's Health Insurance	14,200
5.7200.035.232.324	Worker's Compensation	6,100
Total Benefits		40,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.324	Contracted Services	1,000
5.7200.035.312.324	Workshop	1,800
5.7200.035.313.324	Advertising Fees	-
5.7200.035.314.324	Printing & Binding	100
5.7200.035.321.324	Public Utilities-Electric Services	-
5.7200.035.322.324	Public Utilities-Natural Gas	-
5.7200.035.326.324	Contracted Repairs & maintenance	500
5.7200.035.327.324	Rentals	70
5.7200.035.332.324	Travel	400
5.7200.035.341.324	Telephone	-
5.7200.035.342.324	Postage	-
5.7200.035.344.324	Mobile Communication Costs	-
5.7200.035.361.324	Membership dues & fees	250
5.8100.035.392.324	Indirect Cost	15,500
5.7200.035.411.324	Supplies and Materials	5,200
5.7200.035.421.324	Fuel For Facilities	-
5.7200.035.422.324	Repairs	2,500
5.7200.035.423.324	Gas/Diesel Fuel	60
5.7200.035.451.324	Food Purchase	100,000
5.7200.035.453.324	Food Processing Supplies	7,800
5.7200.035.461.324	Non-Capitalized Equipment	4,500
5.7200.035.541.324	Equipment	110,500
5.7200.035.571.324	Depreciation	8,000
Total Other Costs		258,180
Total Grover C Fields Middle		388,130

Graham A Barden Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.328	Salary-Director	2,100
5.7200.035.151.328	Salary-Office Personnel	5,200
5.7200.035.171.328	Salary-Driver	1,600
5.7200.035.174.328	Salary-Food Service Employee	10,500
5.7200.035.175.328	Salary- Skilled trades	1,500
5.7200.035.165.328	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.328	Salary-Manager	38,500
5.7200.035.199.328	Salary-Overtime Pay	500
5.7200.035.184.328	Longevity Pay	1,100
Total Salaries		62,000

Benefits

Account	Description	Proposed Budget
5.7200.035.211.328	Employer's Social Security	6,200
5.7200.035.221.328	Employer's Retirement	14,500

5.7200.035.231.328	Employer's Health Insurance	6,400
5.7200.035.232.328	Worker's Compensation	3,500
Total Benefits		30,600

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.328	Contracted Services	1,000
5.7200.035.312.328	Workshop	1,000
5.7200.035.313.328	Advertising Fees	-
5.7200.035.314.328	Printing & Binding	50
5.7200.035.321.328	Public Utilities-Electric Services	-
5.7200.035.322.328	Public Utilities-Natural Gas	-
5.7200.035.326.328	Contracted Repairs & maintenance	500
5.7200.035.327.328	Rentals	60
5.7200.035.332.328	Travel	1,000
5.7200.035.341.328	Telephone	-
5.7200.035.342.328	Postage	100
5.7200.035.344.328	Mobile Communication Costs	-
5.7200.035.361.328	Membership dues & fees	160
5.8100.035.392.328	Indirect Cost	12,500
5.7200.035.411.328	Supplies and Materials	5,000
5.7200.035.421.328	Fuel For Facilities	120
5.7200.035.422.328	Repairs	1,250
5.7200.035.423.328	Gas/Diesel Fuel	50
5.7200.035.451.328	Food Purchase	80,000
5.7200.035.453.328	Food Processing Supplies	8,200
5.7200.035.461.328	Non-Capitalized Equipment	1,000
5.7200.035.541.328	Equipment	25,000
5.7200.035.571.328	Depreciation	12,000
Total Other Costs		148,990
Total Graham A Barden Elementary		241,590

H J MacDonald Middle

Salaries

Account	Description	Proposed Budget
5.7200.035.113.332	Salary-Director	4,600
5.7200.035.151.332	Salary-Office Personnel	11,650
5.7200.035.171.332	Salary-Driver	3,500
5.7200.035.174.332	Salary-Food Service Employee	6,500
5.7200.035.165.332	Salary-Food Service Employee-Sub	3,100
5.7200.035.175.332	Salary- Skilled trades	600
5.7200.035.176.332	Salary-Manager	28,000
5.7200.035.199.332	Salary-Overtime Pay	50
5.7200.035.184.332	Longevity Pay	2,200
Total Salaries		60,200

Benefits

Account	Description	Proposed Budget
5.7200.035.211.332	Employer's Social Security	11,100
5.7200.035.221.332	Employer's Retirement	15,600
5.7200.035.231.332	Employer's Health Insurance	10,900
5.7200.035.232.332	Worker's Compensation	7,500
Total Benefits		45,100

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.332	Contracted Services	800
5.7200.035.312.332	Workshop	4,800

5.7200.035.313.332	Advertising Fees	-
5.7200.035.314.332	Printing & Binding	100
5.7200.035.321.332	Public Utilities-Electric Services	-
5.7200.035.322.332	Public Utilities-Natural Gas	-
5.7200.035.326.332	Contracted Repairs & maintenance	500
5.7200.035.327.332	Rentals	100
5.7200.035.332.332	Travel	800
5.7200.035.341.332	Telephone	-
5.7200.035.342.332	Postage	150
5.7200.035.344.332	Mobile Communication Costs	-
5.7200.035.361.332	Membership dues & fees	305
5.8100.035.392.332	Indirect Cost	18,500
5.7200.035.411.332	Supplies and Materials	4,000
5.7200.035.421.332	Fuel For Facilities	-
5.7200.035.422.332	Repairs	2,000
5.7200.035.423.332	Gas/Diesel Fuel	100
5.7200.035.451.332	Food Purchase	150,000
5.7200.035.453.332	Food Processing Supplies	12,000
5.7200.035.461.332	Non-Capitalized Equipment	4,000
5.7200.035.541.332	Equipment	10,000
5.7200.035.571.332	Depreciation	10,000
Total Other Costs		218,155
Total H J MacDonald Middle		323,455

Havelock Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.336	Salary-Director	2,300
5.7200.035.151.336	Salary-Office Personnel	6,200
5.7200.035.171.336	Salary-Driver	1,850
5.7200.035.174.336	Salary-Food Service Employee	28,000
5.7200.035.175.336	Salary- Skilled trades	1,800
5.7200.035.165.336	Salary-Food Service Employee-Sub	1,100
5.7200.035.176.336	Salary-Manager	30,000
5.7200.035.199.336	Salary-Overtime Pay	80
5.7200.035.184.336	Longevity Pay	500
Total Salaries		71,830

Benefits

Account	Description	Proposed Budget
5.7200.035.211.336	Employer's Social Security	6,200
5.7200.035.221.336	Employer's Retirement	11,800
5.7200.035.231.336	Employer's Health Insurance	14,500
5.7200.035.232.336	Worker's Compensation	4,500
Total Benefits		37,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.336	Contracted Services	800
5.7200.035.312.336	Workshop	1,000
5.7200.035.313.336	Advertising Fees	-
5.7200.035.314.336	Printing & Binding	100
5.7200.035.321.336	Public Utilities-Electric Services	-
5.7200.035.322.336	Public Utilities-Natural Gas	-
5.7200.035.326.336	Contracted Repairs & maintenance	500
5.7200.035.327.336	Rentals	70

5.7200.035.332.336	Travel	600
5.7200.035.341.336	Telephone	-
5.7200.035.342.336	Postage	75
5.7200.035.344.336	Mobile Communication Costs	-
5.7200.035.361.336	Membership dues & fees	160
5.8100.035.392.336	Indirect Cost	13,500
5.7200.035.411.336	Supplies and Materials	2,200
5.7200.035.421.336	Fuel For Facilities	-
5.7200.035.422.336	Repairs	500
5.7200.035.423.336	Gas/Diesel Fuel	100
5.7200.035.451.336	Food Purchase	80,000
5.7200.035.453.336	Food Processing Supplies	7,000
5.7200.035.461.336	Non-Capitalized Equipment	1,000
5.7200.035.541.336	Equipment	10,000
5.7200.035.571.336	Depreciation	1,500
Total Other Costs		119,105
Total Havelock Elementary		227,935

Havelock High

Salaries

Account	Description	Proposed Budget
5.7200.035.113.340	Salary-Director	3,850
5.7200.035.151.340	Salary-Office Personnel	8,600
5.7200.035.171.340	Salary-Driver	3,000
5.7200.035.174.340	Salary-Food Service Employee	65,000
5.7200.035.165.340	Salary-Food Service Employee-Sub	2,650
5.7200.035.175.340	Salary- Skilled trades	1,000
5.7200.035.176.340	Salary-Manager	29,750
5.7200.035.199.340	Salary-Overtime Pay	500
5.7200.035.184.340	Longevity Pay	3,200
Total Salaries		117,550

Benefits

Account	Description	Proposed Budget
5.7200.035.211.340	Employer's Social Security	9,500
5.7200.035.221.340	Employer's Retirement	13,700
5.7200.035.231.340	Employer's Health Insurance	13,500
5.7200.035.232.340	Worker's Compensation	6,400
Total Benefits		43,100

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.340	Contracted Services	3,000
5.7200.035.312.340	Workshop	1,800
5.7200.035.313.340	Advertising Fees	-
5.7200.035.314.340	Printing & Binding	100
5.7200.035.321.340	Public Utilities-Electric Services	-
5.7200.035.322.340	Public Utilities-Natural Gas	-
5.7200.035.326.340	Contracted Repairs & maintenance	500
5.7200.035.327.340	Rentals	100
5.7200.035.332.340	Travel	600
5.7200.035.341.340	Telephone	-
5.7200.035.342.340	Postage	-
5.7200.035.344.340	Mobile Communication Costs	-
5.7200.035.361.340	Membership dues & fees	260
5.8100.035.392.340	Indirect Cost	18,500

5.7200.035.411.340	Supplies and Materials	5,200
5.7200.035.421.340	Fuel For Facilities	-
5.7200.035.422.340	Repairs	1,500
5.7200.035.423.340	Gas/Diesel Fuel	60
5.7200.035.451.340	Food Purchase	145,000
5.7200.035.453.340	Food Processing Supplies	9,500
5.7200.035.461.340	Non-Capitalized Equipment	5,000
5.7200.035.541.340	Equipment	15,000
5.7200.035.571.340	Depreciation	25,000
Total Other Costs		231,120
Total Havelock High		391,770

Havelock Middle

Salaries

Account	Description	Proposed Budget
5.7200.035.113.344	Salary-Director	2,200
5.7200.035.151.344	Salary-Office Personnel	5,200
5.7200.035.171.344	Salary-Driver	1,800
5.7200.035.174.344	Salary-Food Service Employee	33,000
5.7200.035.175.344	Salary- Skilled trades	1,530
5.7200.035.165.344	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.344	Salary-Manager	29,500
5.7200.035.199.344	Salary-Overtime Pay	50
5.7200.035.184.344	Longevity Pay	725
Total Salaries		75,005

Benefits

Account	Description	Proposed Budget
5.7200.035.211.344	Employer's Social Security	5,600
5.7200.035.221.344	Employer's Retirement	11,500
5.7200.035.231.344	Employer's Health Insurance	13,100
5.7200.035.232.344	Worker's Compensation	3,700
Total Benefits		33,900

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.344	Contracted Services	800
5.7200.035.312.344	Workshop	1,500
5.7200.035.313.344	Advertising Fees	-
5.7200.035.314.344	Printing & Binding	100
5.7200.035.321.344	Public Utilities-Electric Services	-
5.7200.035.322.344	Public Utilities-Natural Gas	-
5.7200.035.326.344	Contracted Repairs & maintenance	500
5.7200.035.327.344	Rentals	70
5.7200.035.332.344	Travel	650
5.7200.035.341.344	Telephone	-
5.7200.035.342.344	Postage	100
5.7200.035.344.344	Mobile Communication Costs	-
5.7200.035.361.344	Membership dues & fees	160
5.8100.035.392.344	Indirect Cost	13,000
5.7200.035.411.344	Supplies and Materials	7,500
5.7200.035.421.344	Fuel For Facilities	-
5.7200.035.422.344	Repairs	1,500
5.7200.035.423.344	Gas/Diesel Fuel	50
5.7200.035.451.344	Food Purchase	75,000
5.7200.035.453.344	Food Processing Supplies	5,800

5.7200.035.461.344	Non-Capitalized Equipment	2,500
5.7200.035.541.344	Equipment	10,000
5.7200.035.571.344	Depreciation	14,000
Total Other Costs		133,230
Total Havelock Middle		242,135

J T Barber Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.348	Salary-Director	2,890
5.7200.035.151.348	Salary-Office Personnel	7,200
5.7200.035.171.348	Salary-Driver	2,240
5.7200.035.174.348	Salary-Food Service Employee	37,220
5.7200.035.175.348	Salary- Skilled trades	1,950
5.7200.035.165.348	Salary-Food Service Employee-Sub	1,500
5.7200.035.176.348	Salary-Manager	38,000
5.7200.035.199.348	Salary-Overtime Pay	60
5.7200.035.184.348	Longevity Pay	2,500
Total Salaries		93,560

Benefits

Account	Description	Proposed Budget
5.7200.035.211.348	Employer's Social Security	7,650
5.7200.035.221.348	Employer's Retirement	14,600
5.7200.035.231.348	Employer's Health Insurance	16,800
5.7200.035.232.348	Worker's Compensation	5,600
Total Benefits		44,650

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.348	Contracted Services	750
5.7200.035.312.348	Workshop	1,200
5.7200.035.313.348	Advertising Fees	-
5.7200.035.314.348	Printing & Binding	50
5.7200.035.321.348	Public Utilities-Electric Services	-
5.7200.035.322.348	Public Utilities-Natural Gas	-
5.7200.035.326.348	Contracted Repairs & maintenance	500
5.7200.035.327.348	Rentals	100
5.7200.035.332.348	Travel	450
5.7200.035.341.348	Telephone	-
5.7200.035.342.348	Postage	90
5.7200.035.344.348	Mobile Communication Costs	-
5.7200.035.361.348	Membership dues & fees	165
5.8100.035.392.348	Indirect Cost	17,200
5.7200.035.411.348	Supplies and Materials	6,300
5.7200.035.421.348	Fuel For Facilities	-
5.7200.035.422.348	Repairs	4,650
5.7200.035.423.348	Gas/Diesel Fuel	65
5.7200.035.451.348	Food Purchase	102,000
5.7200.035.453.348	Food Processing Supplies	9,100
5.7200.035.461.348	Non-Capitalized Equipment	-
5.7200.035.541.348	Equipment	-
5.7200.035.571.348	Depreciation	14,350
Total Other Costs		156,970
Total J T Barber Elementary		295,180

James W Smith Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.350	Salary-Director	3,685
5.7200.035.151.350	Salary-Office Personnel	10,200
5.7200.035.171.350	Salary-Driver	2,785
5.7200.035.174.350	Salary-Food Service Employee	69,200
5.7200.035.175.350	Salary- Skilled trades	2,500
5.7200.035.165.350	Salary-Food Service Employee-Sub	500
5.7200.035.176.350	Salary-Manager	31,000
5.7200.035.199.350	Salary-Overtime Pay	50
5.7200.035.184.350	Longevity Pay	1,000
Total Salaries		120,920

Benefits

Account	Description	Proposed Budget
5.7200.035.211.350	Employer's Social Security	9,200
5.7200.035.221.350	Employer's Retirement	11,675
5.7200.035.231.350	Employer's Health Insurance	21,400
5.7200.035.232.350	Worker's Compensation	6,600
Total Benefits		48,875

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.350	Contracted Services	850
5.7200.035.312.350	Workshop	2,100
5.7200.035.313.350	Advertising Fees	-
5.7200.035.314.350	Printing & Binding	50
5.7200.035.321.350	Public Utilities-Electric Services	-
5.7200.035.322.350	Public Utilities-Natural Gas	-
5.7200.035.326.350	Contracted Repairs & maintenance	500
5.7200.035.327.350	Rentals	80
5.7200.035.332.350	Travel	2,400
5.7200.035.341.350	Telephone	-
5.7200.035.342.350	Postage	100
5.7200.035.344.350	Mobile Communication Costs	-
5.7200.035.361.350	Membership dues & fees	300
5.8100.035.392.350	Indirect Cost	19,690
5.7200.035.411.350	Supplies and Materials	7,200
5.7200.035.421.350	Fuel For Facilities	-
5.7200.035.422.350	Repairs	1,800
5.7200.035.423.350	Gas/Diesel Fuel	50
5.7200.035.451.350	Food Purchase	125,000
5.7200.035.453.350	Food Processing Supplies	10,500
5.7200.035.461.350	Non-Capitalized Equipment	500
5.7200.035.541.350	Equipment	8,000
5.7200.035.571.350	Depreciation	15,000
Total Other Costs		194,120
Total James W Smith Elementary		363,915

New Bern High

Salaries

Account	Description	Proposed Budget
5.7200.035.113.356	Salary-Director	4,500

5.7200.035.151.356	Salary-Office Personnel	12,750
5.7200.035.171.356	Salary-Driver	3,710
5.7200.035.174.356	Salary-Food Service Employee	84,600
5.7200.035.175.356	Salary- Skilled trades	3,500
5.7200.035.165.356	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.356	Salary-Manager	29,000
5.7200.035.199.356	Salary-Overtime Pay	50
5.7200.035.184.356	Longevity Pay	1,800
Total Salaries		140,910

Benefits

Account	Description	Proposed Budget
5.7200.035.211.356	Employer's Social Security	11,600
5.7200.035.221.356	Employer's Retirement	15,900
5.7200.035.231.356	Employer's Health Insurance	17,900
5.7200.035.232.356	Worker's Compensation	8,400
Total Benefits		53,800

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.356	Contracted Services	6,000
5.7200.035.312.356	Workshop	3,500
5.7200.035.313.356	Advertising Fees	-
5.7200.035.314.356	Printing & Binding	50
5.7200.035.321.356	Public Utilities-Electric Services	-
5.7200.035.322.356	Public Utilities-Natural Gas	-
5.7200.035.326.356	Contracted Repairs & maintenance	500
5.7200.035.327.356	Rentals	100
5.7200.035.332.356	Travel	750
5.7200.035.341.356	Telephone	-
5.7200.035.342.356	Postage	150
5.7200.035.344.356	Mobile Communication Costs	-
5.7200.035.361.356	Membership dues & fees	440
5.8100.035.392.356	Indirect Cost	23,480
5.7200.035.411.356	Supplies and Materials	8,990
5.7200.035.421.356	Fuel For Facilities	-
5.7200.035.422.356	Repairs	1,850
5.7200.035.423.356	Gas/Diesel Fuel	100
5.7200.035.451.356	Food Purchase	220,000
5.7200.035.453.356	Food Processing Supplies	10,850
5.7200.035.461.356	Non-Capitalized Equipment	500
5.7200.035.541.356	Equipment	10,000
5.7200.035.571.356	Depreciation	32,700
Total Other Costs		319,960
Total New Bern High School		514,670

Oaks Road Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.360	Salary-Director	3,720
5.7200.035.151.360	Salary-Office Personnel	8,200
5.7200.035.171.360	Salary-Driver	2,810
5.7200.035.174.360	Salary-Food Service Employee	2,500
5.7200.035.175.360	Salary- Skilled trades	56,890
5.7200.035.165.360	Salary-Food Service Employee-Sub	100
5.7200.035.176.360	Salary-Manager	34,200

5.7200.035.199.360	Salary-Overtime Pay	60
5.7200.035.184.360	Longevity Pay	700
Total Salaries		109,180

Benefits

Account	Description	Proposed Budget
5.7200.035.211.360	Employer's Social Security	9,100
5.7200.035.221.360	Employer's Retirement	17,870
5.7200.035.231.360	Employer's Health Insurance	20,770
5.7200.035.232.360	Worker's Compensation	6,800
Total Benefits		54,540

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.360	Contracted Services	1,000
5.7200.035.312.360	Workshop	3,100
5.7200.035.313.360	Advertising Fees	-
5.7200.035.314.360	Printing & Binding	50
5.7200.035.321.360	Public Utilities-Electric Services	-
5.7200.035.322.360	Public Utilities-Natural Gas	-
5.7200.035.326.360	Contracted Repairs & maintenance	500
5.7200.035.327.360	Rentals	100
5.7200.035.332.360	Travel	1,000
5.7200.035.341.360	Telephone	-
5.7200.035.342.360	Postage	110
5.7200.035.344.360	Mobile Communication Costs	-
5.7200.035.361.360	Membership dues & fees	300
5.8100.035.392.360	Indirect Cost	20,200
5.7200.035.411.360	Supplies and Materials	7,500
5.7200.035.421.360	Fuel For Facilities	-
5.7200.035.422.360	Repairs	1,500
5.7200.035.423.360	Gas/Diesel Fuel	100
5.7200.035.451.360	Food Purchase	127,500
5.7200.035.453.360	Food Processing Supplies	10,500
5.7200.035.461.360	Non-Capitalized Equipment	5,000
5.7200.035.541.360	Equipment	-
5.7200.035.571.360	Depreciation	16,600
Total Other Costs		195,060
Total Oaks Road Elementary		358,780

Roger Bell Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.362	Salary-Director	2,400
5.7200.035.151.362	Salary-Office Personnel	6,600
5.7200.035.171.362	Salary-Driver	2,000
5.7200.035.174.362	Salary-Food Service Employee	34,000
5.7200.035.175.362	Salary- Skilled trades	1,800
5.7200.035.165.362	Salary-Food Service Employee-Sub	500
5.7200.035.176.362	Salary-Manager	42,500
5.7200.035.199.362	Salary-Overtime Pay	40
5.7200.035.184.362	Longevity Pay	800
Total Salaries		90,640

Benefits

Account	Description	Proposed Budget
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5.7200.035.211.362	Employer's Social Security	8,000
5.7200.035.221.362	Employer's Retirement	14,250
5.7200.035.231.362	Employer's Health Insurance	13,990
5.7200.035.232.362	Worker's Compensation	4,000
Total Benefits		40,240

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.362	Contracted Services	1,000
5.7200.035.312.362	Workshop	1,200
5.7200.035.313.362	Advertising Fees	-
5.7200.035.314.362	Printing & Binding	100
5.7200.035.321.362	Public Utilities-Electric Services	-
5.7200.035.322.362	Public Utilities-Natural Gas	-
5.7200.035.326.362	Contracted Repairs & maintenance	500
5.7200.035.327.362	Rentals	80
5.7200.035.332.362	Travel	800
5.7200.035.341.362	Telephone	-
5.7200.035.342.362	Postage	100
5.7200.035.344.362	Mobile Communication Costs	-
5.7200.035.361.362	Membership dues & fees	200
5.8100.035.392.362	Indirect Cost	15,790
5.7200.035.411.362	Supplies and Materials	3,200
5.7200.035.421.362	Fuel For Facilities	-
5.7200.035.422.362	Repairs	2,500
5.7200.035.423.362	Gas/Diesel Fuel	50
5.7200.035.451.362	Food Purchase	85,000
5.7200.035.453.362	Food Processing Supplies	7,500
5.7200.035.461.362	Non-Capitalized Equipment	5,000
5.7200.035.541.362	Equipment	10,000
5.7200.035.571.362	Depreciation	13,200
Total Other Costs		146,220
Total Roger Bell Elementary		277,100

Trent Park Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.364	Salary-Director	3,000
5.7200.035.151.364	Salary-Office Personnel	8,800
5.7200.035.171.364	Salary-Driver	2,500
5.7200.035.174.364	Salary-Food Service Employee	44,200
5.7200.035.175.364	Salary- Skilled trades	2,200
5.7200.035.165.364	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.364	Salary-Manager	28,000
5.7200.035.199.364	Salary-Overtime Pay	60
5.7200.035.184.364	Longevity Pay	250
Total Salaries		90,010

Benefits

Account	Description	Proposed Budget
5.7200.035.211.364	Employer's Social Security	8,500
5.7200.035.221.364	Employer's Retirement	14,750
5.7200.035.231.364	Employer's Health Insurance	17,300
5.7200.035.232.364	Worker's Compensation	6,200
Total Benefits		46,750

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.364	Contracted Services	1,000
5.7200.035.312.364	Workshop	2,500
5.7200.035.313.364	Advertising Fees	-
5.7200.035.314.364	Printing & Binding	100
5.7200.035.321.364	Public Utilities-Electric Services	-
5.7200.035.322.364	Public Utilities-Natural Gas	-
5.7200.035.326.364	Contracted Repairs & maintenance	500
5.7200.035.327.364	Rentals	90
5.7200.035.332.364	Travel	500
5.7200.035.341.364	Telephone	-
5.7200.035.342.364	Postage	100
5.7200.035.344.364	Mobile Communication Costs	-
5.7200.035.361.364	Membership dues & fees	220
5.8100.035.392.364	Indirect Cost	16,750
5.7200.035.411.364	Supplies and Materials	7,000
5.7200.035.421.364	Fuel For Facilities	-
5.7200.035.422.364	Repairs	1,000
5.7200.035.423.364	Gas/Diesel Fuel	100
5.7200.035.451.364	Food Purchase	125,000
5.7200.035.453.364	Food Processing Supplies	10,000
5.7200.035.461.364	Non-Capitalized Equipment	2,000
5.7200.035.541.364	Equipment	-
5.7200.035.571.364	Depreciation	15,000
Total Other Costs		181,860
Total Trent Park Elementary		318,620

*Tucker Creek Middle**Salaries*

Account	Description	Proposed Budget
5.7200.035.113.368	Salary-Director	1,900
5.7200.035.151.368	Salary-Office Personnel	5,900
5.7200.035.171.368	Salary-Driver	1,600
5.7200.035.174.368	Salary-Food Service Employee	39,500
5.7200.035.175.368	Salary- Skilled trades	1,500
5.7200.035.165.368	Salary-Food Service Employee-Sub	500
5.7200.035.176.368	Salary-Manager	28,000
5.7200.035.199.368	Salary-Overtime Pay	40
5.7200.035.184.368	Longevity Pay	1,600
Total Salaries		80,540

Benefits

Account	Description	Proposed Budget
5.7200.035.211.368	Employer's Social Security	6,800
5.7200.035.221.368	Employer's Retirement	11,900
5.7200.035.231.368	Employer's Health Insurance	14,200
5.7200.035.232.368	Worker's Compensation	3,700
Total Benefits		36,600

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.368	Contracted Services	1,000
5.7200.035.312.368	Workshop	2,000
5.7200.035.313.368	Advertising Fees	-
5.7200.035.314.368	Printing & Binding	100
5.7200.035.321.368	Public Utilities-Electric Services	-
5.7200.035.322.368	Public Utilities-Natural Gas	-
5.7200.035.326.368	Contracted Repairs & maintenance	500
5.7200.035.327.368	Rentals	60
5.7200.035.332.368	Travel	1,000
5.7200.035.341.368	Telephone	-
5.7200.035.342.368	Postage	100
5.7200.035.344.368	Mobile Communication Costs	-
5.7200.035.361.368	Membership dues & fees	175
5.8100.035.392.368	Indirect Cost	13,500
5.7200.035.411.368	Supplies and Materials	7,500
5.7200.035.421.368	Fuel For Facilities	-
5.7200.035.422.368	Repairs	6,500
5.7200.035.423.368	Gas/Diesel Fuel	-
5.7200.035.451.368	Food Purchase	85,000
5.7200.035.453.368	Food Processing Supplies	4,500
5.7200.035.461.368	Non-Capitalized Equipment	4,000
5.7200.035.541.368	Equipment	-
5.7200.035.571.368	Depreciation	4,000
Total Other Costs		129,935
Total Tucker Creek Middle		247,075

*West Craven High**Salaries*

Account	Description	Proposed Budget
5.7200.035.113.372	Salary-Director	2,900
5.7200.035.151.372	Salary-Office Personnel	8,400
5.7200.035.171.372	Salary-Driver	2,800
5.7200.035.174.372	Salary-Food Service Employee	54,000
5.7200.035.175.372	Salary- Skilled trades	2,500
5.7200.035.165.372	Salary-Food Service Employee-Sub	1,000
5.7200.035.176.372	Salary-Manager	28,900
5.7200.035.199.372	Salary-Overtime Pay	150
5.7200.035.184.372	Longevity Pay	1,300
Total Salaries		101,950

Benefits

Account	Description	Proposed Budget
5.7200.035.211.372	Employer's Social Security	10,100
5.7200.035.221.372	Employer's Retirement	17,500
5.7200.035.231.372	Employer's Health Insurance	25,000
5.7200.035.232.372	Worker's Compensation	6,400
Total Benefits		59,000

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.372	Contracted Services	1,000
5.7200.035.312.372	Workshop	4,200
5.7200.035.313.372	Advertising Fees	-
5.7200.035.314.372	Printing & Binding	100

5.7200.035.321.372	Public Utilities-Electric Services	-
5.7200.035.322.372	Public Utilities-Natural Gas	-
5.7200.035.326.372	Contracted Repairs & maintenance	500
5.7200.035.327.372	Rentals	100
5.7200.035.332.372	Travel	500
5.7200.035.341.372	Telephone	-
5.7200.035.342.372	Postage	100
5.7200.035.344.372	Mobile Communication Costs	-
5.7200.035.361.372	Membership dues & fees	275
5.8100.035.392.372	Indirect Cost	22,000
5.7200.035.411.372	Supplies and Materials	6,000
5.7200.035.421.372	Fuel For Facilities	-
5.7200.035.422.372	Repairs	4,000
5.7200.035.423.372	Gas/Diesel Fuel	100
5.7200.035.451.372	Food Purchase	180,000
5.7200.035.453.372	Food Processing Supplies	9,500
5.7200.035.461.372	Non-Capitalized Equipment	2,000
5.7200.035.541.372	Equipment	8,000
5.7200.035.571.372	Depreciation	21,000
Total Other Costs		259,375
Total West Craven High		420,325

West Craven Middle

Salaries

Account	Description	Proposed Budget
5.7200.035.113.376	Salary-Director	3,500
5.7200.035.151.376	Salary-Office Personnel	9,800
5.7200.035.171.376	Salary-Driver	3,200
5.7200.035.174.376	Salary-Food Service Employee	68,000
5.7200.035.175.376	Salary- Skilled trades	2,800
5.7200.035.165.376	Salary-Food Service Employee-Sub	500
5.7200.035.176.376	Salary-Manager	28,100
5.7200.035.199.376	Salary-Overtime Pay	50
5.7200.035.184.376	Longevity Pay	400
Total Salaries		116,350

Benefits

Account	Description	Proposed Budget
5.7200.035.211.376	Employer's Social Security	6,900
5.7200.035.221.376	Employer's Retirement	10,750
5.7200.035.231.376	Employer's Health Insurance	17,000
5.7200.035.232.376	Worker's Compensation	6,600
Total Benefits		41,250

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.376	Contracted Services	3,500
5.7200.035.312.376	Workshop	3,200
5.7200.035.313.376	Advertising Fees	-
5.7200.035.314.376	Printing & Binding	100
5.7200.035.321.376	Public Utilities-Electric Services	-
5.7200.035.322.376	Public Utilities-Natural Gas	-
5.7200.035.326.376	Contracted Repairs & maintenance	500
5.7200.035.327.376	Rentals	100
5.7200.035.332.376	Travel	1,600
5.7200.035.341.376	Telephone	-

5.7200.035.342.376	Postage	150
5.7200.035.344.376	Mobile Communication Costs	-
5.7200.035.361.376	Membership dues & fees	345
5.8100.035.392.376	Indirect Cost	14,875
5.7200.035.411.376	Supplies and Materials	2,500
5.7200.035.421.376	Fuel For Facilities	-
5.7200.035.422.376	Repairs	2,500
5.7200.035.423.376	Gas/Diesel Fuel	-
5.7200.035.451.376	Food Purchase	138,000
5.7200.035.453.376	Food Processing Supplies	9,000
5.7200.035.461.376	Non-Capitalized Equipment	5,000
5.7200.035.541.376	Equipment	5,000
5.7200.035.571.376	Depreciation	11,200
Total Other Costs		197,570
Total West Craven Middle		355,170

W Jesse Gurganus Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.378	Salary-Director	1,900
5.7200.035.151.378	Salary-Office Personnel	5,200
5.7200.035.171.378	Salary-Driver	1,600
5.7200.035.174.378	Salary-Food Service Employee	27,900
5.7200.035.175.378	Salary- Skilled trades	1,450
5.7200.035.165.378	Salary-Food Service Employee-Sub	500
5.7200.035.176.378	Salary-Manager	27,000
5.7200.035.199.378	Salary-Overtime Pay	100
5.7200.035.184.378	Longevity Pay	200
Total Salaries		65,850

Benefits

Account	Description	Proposed Budget
5.7200.035.211.378	Employer's Social Security	7,200
5.7200.035.221.378	Employer's Retirement	7,400
5.7200.035.231.378	Employer's Health Insurance	8,000
5.7200.035.232.378	Worker's Compensation	3,500
Total Benefits		26,100

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.378	Contracted Services	1,000
5.7200.035.312.378	Workshop	1,600
5.7200.035.313.378	Advertising Fees	-
5.7200.035.314.378	Printing & Binding	100
5.7200.035.321.378	Public Utilities-Electric Services	-
5.7200.035.322.378	Public Utilities-Natural Gas	-
5.7200.035.326.378	Contracted Repairs & maintenance	500
5.7200.035.327.378	Rentals	60
5.7200.035.332.378	Travel	1,100
5.7200.035.341.378	Telephone	-
5.7200.035.342.378	Postage	100
5.7200.035.344.378	Mobile Communication Costs	-
5.7200.035.361.378	Membership dues & fees	160
5.8100.035.392.378	Indirect Cost	10,800
5.7200.035.411.378	Supplies and Materials	3,500
5.7200.035.421.378	Fuel For Facilities	-

5.7200.035.422.378	Repairs	3,000
5.7200.035.423.378	Gas/Diesel Fuel	100
5.7200.035.451.378	Food Purchase	75,000
5.7200.035.453.378	Food Processing Supplies	5,300
5.7200.035.461.378	Non-Capitalized Equipment	1,000
5.7200.035.541.378	Equipment	10,000
5.7200.035.571.378	Depreciation	11,500
Total Other Costs		124,820
Total W Jesse Gurganus Elementary		216,770

Arthur W Edwards Elementary

Salaries

Account	Description	Proposed Budget
5.7200.035.113.380	Salary-Director	3,200
5.7200.035.151.380	Salary-Office Personnel	8,800
5.7200.035.171.380	Salary-Driver	2,475
5.7200.035.174.380	Salary-Food Service Employee	57,500
5.7200.035.175.380	Salary- Skilled trades	2,200
5.7200.035.165.380	Salary-Food Service Employee-Sub	500
5.7200.035.176.380	Salary-Manager	31,000
5.7200.035.199.380	Salary-Overtime Pay	50
5.7200.035.184.380	Longevity Pay	1,400
Total Salaries		107,125

Benefits

Account	Description	Proposed Budget
5.7200.035.211.380	Employer's Social Security	9,800
5.7200.035.221.380	Employer's Retirement	14,600
5.7200.035.231.380	Employer's Health Insurance	8,300
5.7200.035.232.380	Worker's Compensation	6,400
Total Benefits		39,100

Other Costs

Account	Description	Proposed Budget
5.7200.035.311.380	Contracted Services	1,000
5.7200.035.312.380	Workshop	2,200
5.7200.035.313.380	Advertising Fees	-
5.7200.035.314.380	Printing & Binding	100
5.7200.035.321.380	Public Utilities-Electric Services	-
5.7200.035.322.380	Public Utilities-Natural Gas	-
5.7200.035.326.380	Contracted Repairs & maintenance	500
5.7200.035.327.380	Rentals	80
5.7200.035.332.380	Travel	19,500
5.7200.035.341.380	Telephone	-
5.7200.035.342.380	Postage	100
5.7200.035.344.380	Mobile Communication Costs	-
5.7200.035.361.380	Membership dues & fees	250
5.8100.035.392.380	Indirect Cost	18,200
5.7200.035.411.380	Supplies and Materials	5,700
5.7200.035.421.380	Fuel for Facilities	-
5.7200.035.422.380	Repairs	1,000
5.7200.035.423.380	Gas/Diesel Fuel	100
5.7200.035.451.380	Food Purchase	115,500
5.7200.035.453.380	Food Processing Supplies	8,800
5.7200.035.461.380	Non-Capitalized Equipment	1,000
5.7200.035.541.380	Equipment	80,000

5.7200.035.571.380	Depreciation	6,800
Total Other Costs		260,830
Total Arthur W Edwards Elementary		407,055

Total PRC 035: Child Nutrition Fund Expenses	7,628,071
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Budget Development Guidelines

The School Nutrition Fund accounts for the food service operation of the local education agency. State and federal regulations governing the use of revenues available under this fund limit the expenditures of such revenues to the school nutrition operations directly related to the procurement, preparation, and service of meals to students. It is important to include all cost pertaining to school nutrition within this fund: (1) in order to obtain a true cost of this service, and (2) in order to comply with U. S. Department of Agriculture regulations.

The School Nutrition Fund is similar to the Local Current Expense Fund in that the county appropriation (if any) is generally the last revenue source to be considered to balance the School Nutrition Fund budget. The following information should be used in estimating total revenues and total expenditures in the School Nutrition Fund.

School Nutrition Fund Expenditures

Cost of Salaries and Fringe Benefits - These costs should be projected on the most current month's payroll records by school. You should consider the total number of employees by classification times their appropriate rate of pay times their term of employment. Additional payments such as longevity should also be calculated.

Cost of Purchased Service - These cost items should be based on expenditures made for the current year and would include costs such as utilities, garbage, and travel. This applies to all expenses paid directly from the School Nutrition Fund.

Cost of Food and Supplies - In order to estimate the expenditures for the next fiscal year, take the costs for food and supplies for the current year and project from this amount, giving consideration to program participation of the past and anticipated inflationary trends of the coming year. There are two components of this projection, which are independent of each other; cost per meal and number of meals served. It is possible to have a lower total food cost estimate, resulting from an increase in the food cost per meal served multiplied by a reduction in the number of meals served (because of reduced enrollment).

Cost of Equipment - This cost item should be based on specific needs and would be supported by a list of all individual projects.

Indirect Costs - Indirect costs that can be charged to the School Nutrition Program for purposes of federal reimbursement are true costs of the program and should be budgeted. The indirect cost mechanism is designed to allocate to the school nutrition fund its share of common use cost items such as cleaning and utilities that are not specifically identified to the School Nutrition Program.

School Nutrition Fund Revenues

Federal USDA Grants - This revenue source is earned from meals served to students (by type: breakfast, lunch and extra 1/2 pints of milk; and by need: paid, reduced and free) multiplied by the projected federal reimbursement rates.

Meal Payment Revenue - This revenue source from the meal service by type for the paid and reduced-price student and adult meals times the sale price charged for the meal service. Historical participation trends times the proposed sale price to be charged students and adults during the coming school year are used when estimated.

Other Revenues - These revenue sources consist of all revenues other than Federal, Meal Payment, and "Subsidy". Examples are:

1. Income for the use of school lunchrooms
2. Contributions and donations

3. Interest income
4. Fund balance appropriated

"Subsidy" -Subsidies can be provided to the School Nutrition Program in three ways. These are not exclusive so that is possible for a unit to subsidize the food service operation in two or three of these ways.

1. Non-payment of accrued indirect costs. Since the indirect costs that are charged to the program for federal reimbursements are entered on the ledger as a cost, the credit side of this transaction is to Indirect Cost allocated which is an in-kind revenue account. The extent of the subsidy is contingent upon two factors. One factor is the percentage of free and/or reduced-price students served and the other factor is the ability of the local education agency to keep the meal cost below the current federal rate of reimbursement. The potential to receive federal subsidy to offset indirect cost diminishes as the percentage of paid meals increases and/or the per meal cost increases above the current federal rate of reimbursement.
2. An outright transfer of cash from the Local Current Expense Fund to the School Nutrition Fund. If this were the method used, the estimated subsidy would be entered in the Local Current Expense Fund in account 2-8400-035-715, Transfer to the School Nutrition Fund and in the School Nutrition Fund in account 5-4922-035-000, Revenue-Transfer from the Current Expense Fund.
3. A direct appropriation from the county. If this is the intention, it is only necessary to enter the estimated amount to be appropriated by the county in the revenues for the School Nutrition Fund on the line for county appropriation.

Estimates of the source and amounts of these revenues will be difficult for Federal USDA Grants and Meal Payment Revenue and should be projected based on historical data of the present school year. Other Revenues will be based on the unit's operational balance during the course of the school year and during the summer months. Care should be taken to maintain a minimum of one month's operational balance during the school year.

State Public School Fund

Budget Detail

Revenues

State Fund Revenues

Account	Description	Positions	Budget
1.3100.000.000.000.000.00	Allocation from the State Public School Fund		87,438,090
Total State Fund Revenues			87,438,090

Expenditures

PRC 001: Classroom Teachers

Salaries

Account	Description	Positions	Budget
1.5110.001.121.000.000.00	Sal-Reg Curricular Teacher	607.00	29,766,673
1.5132.001.121.000.000.00	Sal - Program Enhancement Teacher Art	17.00	833,663
1.5210.001.121.000.000.00	Sal-EC Teacher	10.00	490,390
1.5110.001.123.000.000.00	Sal-ROTC Teacher	4.00	196,156
1.5110.001.125.000.000.00	Sal – New Teacher Orientation	-	25,000
Total Salaries			638.00 31,311,882

Benefits

Account	Description	Positions	Budget
1.5110.001.211.000.000.00	FICA	-	2,357,844
1.5210.001.211.000.000.00	FICA	-	37,515
1.5110.001.221.000.000.00	Retirement	-	6,031,766
1.5210.001.221.000.000.00	Retirement	-	95,969
1.5110.001.231.000.000.00	Health Insurance	-	4,025,480
1.5210.001.231.000.000.00	Health Insurance	-	64,100
Total Benefits			- 12,612,674
Total Classroom Teachers			638.00 43,924,556

PRC 002: Central Office Administration

Salaries

Account	Description	Positions	Budget
1.6940.002.111.000.000.00	Sal - Superintendent	1.00	140,001
1.6940.002.112.000.000.00	Sal - Assoc Superintendent	1.00	108,471
1.6110.002.113.000.000.00	Sal - Director	1.00	90,957
1.6620.002.113.000.000.00	Sal - Director	1.00	75,187
1.6940.002.118.000.000.00	Sal - Asst Superintendent	2.00	220,039
1.7200.002.176.376.975.00	Sal - Nutrition Services	1.00	26,461
Total Salaries			7.00 661,116

Benefits

Account	Description	Positions	Budget
1.6940.002.211.000.000.00	FICA	-	35,841
1.6110.002.211.000.000.00	FICA	-	6,958
1.6620.002.211.000.000.00	FICA	-	5,752
1.7200.002.211.000.000.00	FICA	-	2,024
1.6940.002.221.000.000.00	Retirement	-	91,688
1.6110.002.221.000.000.00	Retirement	-	17,800
1.6620.002.221.000.000.00	Retirement	-	14,714
1.7200.002.221.000.000.00	Retirement	-	5,178
1.6940.002.231.000.000.00	Health	-	25,640
1.6110.002.231.000.000.00	Health	-	6,410
1.6620.002.231.000.000.00	Health	-	6,410
1.7200.002.231.000.000.00	Health	-	6,410
		-	224,826
Total Central Office Administration		7.00	885,942

*PRC 003: Non-Instructional Support Personnel**Salaries*

Account	Description	Positions	Budget
1.5110.003.162.000.000.00	Sal - Subs	-	294,010
1.5820.003.151.000.000.00	Sal - school data mgrs	2.00	62,747
1.5400.003.151.000.000.00	Sal - school office support	2.00	48,750
1.6110.003.151.000.000.00	Sal - cs office support	3.00	139,957
1.6400.003.151.000.000.00	Sal - tech office support	1.00	49,143
1.6540.003.173.000.000.00	Sal - school custodian	67.00	1,718,870
1.6580.003.151.000.000.00	Sal - facilities support	1.00	47,695
1.6610.003.151.000.000.00	Sal - finance office support	5.00	210,292
Total Salaries		81.00	2,571,464

Benefits

Account	Description	Positions	Budget
1.5110.003.211.000.000.00	FICA	-	22,492
1.5820.003.211.000.000.00	FICA	-	4,800
1.5400.003.211.000.000.00	FICA	-	3,729
1.6110.003.211.000.000.00	FICA	-	10,707
1.6400.003.211.000.000.00	FICA	-	3,759
1.6540.003.211.000.000.00	FICA	-	131,494
1.6580.003.211.000.000.00	FICA	-	3,649
1.6610.003.211.000.000.00	FICA	-	16,087
1.5820.003.221.000.000.00	Retirement	-	12,280
1.5400.003.221.000.000.00	Retirement	-	9,540
1.6110.003.221.000.000.00	Retirement	-	27,390
1.6400.003.221.000.000.00	Retirement	-	9,617
1.6540.003.221.000.000.00	Retirement	-	292,908

1.6580.003.221.000.000.00	Retirement	-	9,334
1.6610.003.221.000.000.00	Retirement	-	41,154
1.5820.003.231.000.000.00	Health Insurance	-	12,820
1.5400.003.231.000.000.00	Health Insurance	-	12,820
1.6110.003.231.000.000.00	Health Insurance	-	19,230
1.6400.003.231.000.000.00	Health Insurance	-	6,410
1.6540.003.231.000.000.00	Health Insurance	-	326,910
1.6580.003.231.000.000.00	Health Insurance	-	6,410
1.6610.003.231.000.000.00	Health Insurance	-	32,050
Total Benefits		-	1,015,590
Total Non-Instructional Support Personnel		81.00	3,587,054

PRC 005: School Building Administration

Salaries

Account	Description	Positions	Budget
1.5410.005.114.000.000.00	Sal - Principal	25.00	1,888,800
1.5420.005.116.000.000.00	Sal - Asst Prin	12.00	719,520
Total Salaries		37.00	2,608,320

Benefits

Account	Description	Positions	Budget
1.5410.005.211.000.000.00	FICA	-	144,493
1.5410.005.221.000.000.00	Retirement	-	369,638
1.5410.005.231.000.000.00	Health Insurance	-	160,250
1.5420.005.211.000.000.00	FICA	-	55,043
1.5420.005.221.000.000.00	Retirement	-	140,810
1.5420.005.231.000.000.00	Health Insurance	-	76,920
Total Benefits		-	947,155
Total School Building Administration		37.00	3,555,475

PRC 007: Instructional Support

Salaries

Account	Description	Positions	Budget
1.5210.007.133.000.000.00	Salary - Psychologists	4.00	219,332
1.5810.007.131.000.000.00	Sal - Media	23.00	1,261,159
1.5830.007.131.000.000.00	Sal - Counselor	36.00	1,973,988
Total Salaries		63.00	3,454,479

Benefits

Account	Description	Positions	Budget
1.5210.007.211.000.000.00	FICA	-	16,779
1.5810.007.211.000.000.00	FICA	-	96,479
1.5830.007.211.000.000.00	FICA	-	151,010
1.5210.007.221.000.000.00	Retirement	-	42,923

1.5810.007.221.000.000.00	Retirement	-	246,809
1.5830.007.221.000.000.00	Retirement	-	386,309
1.5210.007.231.000.000.00	Health Insurance	-	25,640
1.5810.007.131.000.000.00	Health Insurance	-	147,430
1.5830.007.131.000.000.00	Health Insurance	-	230,760
Total Benefits		-	1,344,139
Total Instructional Support		63.00	4,798,618

PRC 009: Non-Contributory Employee Benefits

Salaries

Account	Description	Positions	Budget
1.6110.009.184.000.000.00	Longevity-Reg Curricular Su	-	150,000
1.6300.009.184.000.000.00	Longevity-Alt Programs & Sr	-	50,000
1.6540.009.184.000.000.00	Longevity-Custodians	-	50,000
1.6550.009.184.000.000.00	Longevity-Transportation Sr	-	50,000
1.6580.009.184.000.000.00	Longevity-Maintenance Svcs	-	50,000
1.6610.009.184.000.000.00	Longevity-Financial Svcs	-	35,000
1.6620.009.184.000.000.00	Longevity-H R Svcs	-	35,000
1.6940.009.184.000.000.00	Longevity-Leadership Svcs	-	45,000
1.7200.009.184.000.000.00	Longevity - CN	-	50,000
1.5110.009.185.000.000.00	Bonus Leave Payoff	-	130,000
1.5210.009.185.000.000.00	Bonus Leave Payoff	-	25,000
1.5260.009.185.000.000.00	Bonus Leave Payoff	-	35,000
1.5400.009.185.000.000.00	Bonus Leave Payoff	-	15,000
1.6110.009.185.000.000.00	Bonus Leave Payoff	-	10,000
1.6610.009.185.000.000.00	Bonus Leave Payoff	-	45,000
1.6940.009.185.000.000.00	Bonus Leave Payoff	-	45,000
1.5110.009.186.000.000.00	Short Term Disability > Six	-	170,000
1.6110.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6540.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6550.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6580.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.5110.009.188.000.000.00	Annual Leave Payoff	-	70,000
1.5210.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5260.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5310.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5320.009.188.000.000.00	Annual Leave Payoff	-	20,000
1.5330.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5400.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5810.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5830.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6110.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6300.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6540.009.188.000.000.00	Annual Leave Payoff	-	20,000
1.6550.009.188.000.000.00	Annual Leave Payoff	-	15,000

1.6610.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6940.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5110.009.189.000.000.00	Short Term Disability < Six	-	10,000
1.6110.009.189.000.000.00	Short Term Disability < Six	-	5,500
1.6540.009.189.000.000.00	Short Term Disability < Six	-	5,000
1.6550.009.189.000.000.00	Short Term Disability < Six	-	5,000
1.6580.009.189.000.000.00	Short Term Disability < Six	-	5,000
Total Salaries		-	1,370,500

Benefits

Account	Description	Positions	Budget
1.5400.009.211.000.000.00	FICA	-	3,442
1.6110.009.211.000.000.00	FICA	-	13,808
1.6300.009.211.000.000.00	FICA	-	4,973
1.6540.009.211.000.000.00	FICA	-	6,885
1.6550.009.211.000.000.00	FICA	-	6,503
1.6580.009.211.000.000.00	FICA	-	5,355
1.6610.009.211.000.000.00	FICA	-	7,268
1.6620.009.211.000.000.00	FICA	-	2,678
1.6940.009.211.000.000.00	FICA	-	8,033
1.7200.009.211.000.000.00	FICA	-	3,825
1.6110.009.221.000.000.00	Retirement	-	36,871
1.6300.009.221.000.000.00	Retirement	-	12,259
1.6540.009.221.000.000.00	Retirement	-	16,974
1.6550.009.221.000.000.00	Retirement	-	16,031
1.6580.009.221.000.000.00	Retirement	-	13,202
1.6610.009.221.000.000.00	Retirement	-	17,917
1.6620.009.221.000.000.00	Retirement	-	6,601
1.6940.009.221.000.000.00	Retirement	-	19,803
1.7200.009.221.000.000.00	Retirement	-	9,430
Total Benefits		-	211,856
Total Non-Contributory Employee Benefits		-	1,582,356

PRC 012: Driver Education

Other Costs

Account	Description	Positions	Budget
1.5110.012.311.000.000.00	Contracted Srvs	-	204,128
1.5110.012.411.000.000.00	Supplies & Materials	-	5,000
Total Other Costs		-	209,128
Total Driver Education		-	209,128

PRC 013: Workforce Development Months of Employment

Salaries

Account	Description	Positions	Budget
1.5120.013.121.000.000.00	Sal-CTE Curricular Teacher/	55.00	3,809,300

1.5120.013.131.000.000.00	Sal-CTE Curricular Teacher/	4.00	332,448
1.5120.013.162.000.000.00	Sal-Substitute CTE	0.90	6,233
1.5120.013.184.000.000.00	Longevity CTE	-	15,000
1.5120.013.188.000.000.00	Annual Leave Payoff	-	15,000
Total Salaries		59.90	4,177,981

Benefits

Account	Description	Positions	Budget
1.5120.013.211.000.000.00	FICA	-	319,616
1.5120.013.221.000.000.00	Retirement	-	817,631
1.5120.013.231.000.000.00	Health Insurance	-	378,190
Total Benefits		-	1,515,437
Total Workforce Development Months of Employment		59.90	5,693,418

PRC 014: Workforce Development Program Support

Salaries

Account	Description	Positions	Budget
1.5120.014.162.314.000.00	Sub Pay CTE Activity (CEC)	-	309
1.5120.014.162.324.000.00	Sub Pay CTE Activity (GCF)	-	206
1.5120.014.162.332.000.00	Sub Pay CTE Activity (HJM)	-	206
1.5120.014.162.340.000.00	Sub Pay CTE Activity (HHS)	-	1,545
1.5120.014.162.344.000.00	Sub Pay CTE Activity (HMS)	-	206
1.5120.014.162.356.000.00	Sub Pay CTE Activity (NBHS)	-	2,060
1.5120.014.162.368.000.00	Sub Pay CTE Activity (TCM)	-	309
1.5120.014.162.372.000.00	Sub Pay CTE Activity (WCHS)	-	1,545
1.5120.014.162.376.000.00	Sub Pay CTE Activity (WCMS)	-	206
1.5120.014.162.314.000.00	Sub Pay CTE PD (CEC)	-	206
1.5120.014.163.321.000.00	Sub Pay CTE PD (ECE)	-	206
1.5120.014.163.324.000.00	Sub Sal PD (GCF)	-	206
1.5120.014.163.332.000.00	Sub Pay PD (HMS)	-	206
1.5120.014.163.344.000.00	Sub Pay PD (HMS)	-	206
1.5120.014.163.368.000.00	Sub Pay PD (TCM)	-	206
1.5120.014.163.376.000.00	Sub Pay PD (WCMS)	-	206
1.5120.014.163.340.000.00	Sub Pay PD (HHS)	-	412
1.5120.014.163.356.000.00	Sub Pay PD (NBHS)	-	412
1.5120.014.163.372.000.00	Sub Pay PD (WCHS)	-	412
1.6120.014.151.000.000.00	SAL-CLERICAL CTE CURRICULAR	1.00	39,753
Total Salaries		1.00	49,023

Benefits

Account	Description	Positions	Budget
1.5120.014.211.314.000.00	FICA	-	40
1.5120.014.211.321.000.00	FICA	-	16
1.5120.014.211.324.000.00	FICA	-	48
1.5120.014.211.332.000.00	FICA	-	48

1.5120.014.211.340.000.00	FICA	-	192
1.5120.014.211.344.000.00	FICA	-	48
1.5120.014.211.356.000.00	FICA	-	224
1.5120.014.211.368.000.00	FICA	-	48
1.5120.014.211.372.000.00	FICA	-	192
1.5120.014.211.376.000.00	FICA	-	48
1.6120.014.211.000.000.00	FICA	-	2,675
1.6120.014.221.000.000.00	RETIREMENT	-	6,406
1.6120.014.231.000.000.00	HEALTH INSURANCE	-	6,104
1.6120.014.232.000.000.00	WORKERS' COMPENSATION	-	175
Total Benefits		-	16,264

Other Costs

Account	Description	Positions	Budget
1.5120.014.311.000.000.00	CONTRACT SERVICES	-	10,000
1.5120.014.312.000.000.00	WORKSHOP EXPENSES	-	5,500
1.5120.014.312.314.000.00	WORKSHOP EXPENSES	-	500
1.5120.014.312.321.000.00	WORKSHOP EXPENSES	-	1,000
1.5120.014.312.324.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.332.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.340.000.00	WORKSHOP EXPENSES	-	2,000
1.5120.014.312.344.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.356.000.00	WORKSHOP EXPENSES	-	2,000
1.5120.014.312.368.000.00	WORKSHOP EXPENSES	-	1,500
1.5120.014.312.372.000.00	WORKSHOP EXPENSES	-	3,000
1.5120.014.312.376.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.313.000.000.00	ADVERTISING	-	1,000
1.5120.014.314.000.000.00	PRINTING & BINDING	-	700
1.5120.014.332.000.000.00	TRAVEL - IMC	-	1,800
1.5120.014.333.314.000.00	Field Trips - CEC	-	500
1.5120.014.333.324.000.00	Field Trips - GCF	-	100
1.5120.014.333.332.000.00	Field Trips - HJM	-	200
1.5120.014.333.340.000.00	Field Trips - HHS	-	1,250
1.5120.014.333.344.000.00	Field Trips - HMS	-	200
1.5120.014.333.356.000.00	Field Trips - NBHS	-	1,250
1.5120.014.333.368.000.00	Field Trips - TCM	-	500
1.5120.014.333.372.000.00	Field Trips- WCHS	-	1,250
1.5120.014.333.376.000.00	Field Trips - WCM	-	100
1.5120.014.351.000.000.00	TUITION FEES-OTHER	-	8,056
1.5120.014.379.000.000.00	OTHER INSURANCE	-	500
1.5120.014.411.000.000.00	SUPPLIES & MATERIALS	-	5,942
1.5120.014.411.314.000.00	SUPPLIES & MATERIALS	-	200
1.5120.014.411.321.000.00	SUPPLIES AND MATERIALS	-	200
1.5120.014.411.324.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.332.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.340.000.00	SUPPLIES & MATERIALS	-	2,000

1.5120.014.411.340.000.20	SUPPLIES (FOOD)	-	1,500
1.5120.014.411.344.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.356.000.00	SUPPLIES & MATERIALS	-	1,500
1.5120.014.411.356.000.20	SUPPLIES (FOOD)	-	2,000
1.5120.014.411.368.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.372.000.00	SUPPLIES & MATERIALS	-	1,500
1.5120.014.411.372.000.20	SUPPLIES (FOOD)	-	1,500
1.5120.014.411.376.000.00	SUPPLIES & MATERIALS	-	3,000
1.5120.014.422.340.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	1,500
1.5120.014.422.356.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	2,000
1.5120.014.422.372.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	2,000
1.5120.014.461.340.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5120.014.461.356.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5120.014.461.372.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5220.014.312.356.000.00	WORKSHOP EXPENSE	-	1,200
1.5220.014.332.356.000.00	TRAVEL	-	750
1.5830.014.312.340.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.312.356.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.312.372.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.332.340.000.00	TRAVEL	-	800
1.5830.014.332.356.000.00	TRAVEL	-	800
1.5830.014.332.372.000.00	TRAVEL	-	800
1.5830.014.411.000.000.00	Career Development Supplies	-	10,304
1.6120.014.312.000.000.00	WORKSHOP EXPENSES	-	6,500
1.6120.014.332.000.000.00	Travel - CTE Admin	-	1,800
1.6120.014.341.000.000.00	Telephone	-	406
1.6120.014.411.000.000.00	SUPPLIES AND MATERIALS	-	500
1.6550.014.422.356.000.00	Repair Parts & Materials (NBHS)	-	1,000
1.6550.014.422.372.000.00	Repair Parts & Materials (WCHS)	-	1,000
Total Other Costs		-	114,358
Total Workforce Development Program Support		1.00	179,645

PRC 024: Disadvantaged Students Supplemental Funding (DSSF)

Salaries

Account	Description	Positions	Budget
1.5110.024.135.000.000.00	Sal - Lead Teacher/Coach	7.00	383,831
1.5110.024.129.000.000.00	Salary differential	-	13,941
Total Salaries		7.00	397,772

Benefits

Account	Description	Positions	Budget
1.5830.024.211.000.000.00	FICA	-	30,430
1.5830.024.221.000.000.00	Retirement	-	77,844
1.5830.024.231.000.000.00	Health Insurance	-	44,870
Total Benefits		-	153,144

Total DSSF

7.00

550,916

PRC 027: Teacher Assistants

Salaries

Account	Description	Positions	Budget
1.5110.027.142.000.000.00	Sal-Teacher Asst	102.00	2,272,982
1.5110.027.199.000.000.00	Sal-Overtime	-	80,000
Total Salaries		102.00	2,352,982

Benefits

Account	Description	Positions	Budget
1.5110.027.211.000.000.00	FICA	-	180,003
1.5110.027.221.000.000.00	Retirement	-	460,479
1.5110.027.231.000.000.00	Health Insurance	-	653,820
Total Benefits		-	1,294,302
Total Teacher Assistants		102.00	3,647,284

PRC 031: Low Wealth Supplemental Funding

Salaries

Account	Description	Positions	Budget
1.5110.031.121.000.000.00	Sal-Reg Curricular Teacher	14.00	686,546
1.5840.031.146.000.000.00	Sal - Nurses	7.00	328,440
Total Salaries		21.00	1,014,986.00

Benefits

Account	Description	Positions	Budget
1.5110.031.211.000.000.00	FICA	-	52,521
1.5110.031.221.000.000.00	Retirement	-	134,357
1.5110.031.231.000.000.00	Health Insurance	-	89,740
1.5840.031.211.000.000.00	FICA	-	25,126
1.5840.031.221.000.000.00	Retirement	-	64,276
1.5840.031.231.000.000.00	Health Insurance	-	44,870
Total Benefits		-	410,889
Total Low Wealth Supplemental Funding		21.00	1,425,875

PRC 032: Children with Disabilities

Salaries

Account	Description	Positions	Budget
1.5210.032.121	Sal - Teacher	-	2,905,287
1.5210.032.133	Sal - Psychologists	-	318,904
1.5210.032.142	Sal - Teacher Asst	-	560,883
1.5210.032.144	Sal - Educational Interpreter	-	97,711
1.5210.032.146	Sal - Specialist (Trans Coord.)	-	30,703
1.5210.032.162	Sal - Substitute Pay	-	50,000
1.5210.032.165	Sal - Sub Pay/TA	-	20,000

1.5210.032.167	Sal - Substitute/TA for T	-	5,000
1.5210.032.199	Sal - Overtime	-	20,000
1.5230.032.121	Salary - Preschool Teacher	-	346,500
1.5230.032.142	Salary - PS Teacher Assistant	-	89,186
1.5230.032.162	Salary - Sub Pay	-	2,500
1.5230.032.167	Salary - Sub Pay/TA	-	1,500
1.5230.032.199	Salary - Overtime	-	3,000
1.5240.032.129	Sal - Held Harmless	-	800
1.5240.032.132	Sal - Speech/Language	-	345,915
1.5840.032.145	Sal - Health Related	-	676,891
1.6200.032.113	Sal - Assistant Director	-	47,174
1.6200.032.131	Sal- Inst. Support	-	27,500
Total Salaries		-	5,549,453

Benefits

Account	Description	Positions	Budget
1.5210.032.211	FICA	-	302,382
1.5210.032.221	Retirement	-	758,777
1.5210.032.231	Hospitalization	-	608,934
1.5230.032.211	FICA	-	33,330
1.5230.032.221	Retirement	-	85,264
1.5230.032.231	Hospitalization	-	70,510
1.5240.032.211	FICA	-	26,462
1.5240.032.221	Retirement	-	65,289
1.5240.032.231	Hospitalization	-	38,460
1.5840.032.211	FICA	-	51,782
1.5840.032.221	Retirement	-	132,468
1.5840.032.231	Hospitalization	-	76,920
1.6200.032.211	FICA	-	5,713
1.6200.032.221	Retirement	-	14,614
1.6200.032.231	Hospitalization	-	12,820
Total Benefits		-	2,283,723

Other Costs

Account	Description	Positions	Budget
1.5210.032.191	Interpreter	-	2,000
1.5210.032.311	Contract Services	-	23,002
1.5210.032.313	Advertising	-	800
1.5210.032.327	Rentals	-	1,200
1.5210.032.378	Scholastic Accident Ins	-	1,050
1.5210.032.332	Travel - Itinerant	-	15,000
1.5240.032.318	Contract Services-Speech	-	360,897
1.5230.032.332	Travel - PS	-	5,000
1.5240.032.332	Travel - Speech	-	5,000
1.5250.032.311	Contract Services - Audiology	-	60,000
1.5840.032.311	Contract Svcs	-	82,285

1.5840.032.332	Travel - Health Related	-	10,000
1.6200.032.332	Travel- Assistant Director	-	1,000
Total Other Costs		-	567,234
Total Children with Disabilities		-	8,400,410

PRC 034: Academically/Intellectually Gifted

Salaries

Account	Description	Positions	Budget
1.5260.034.121.000.000.00	Sal-AIG Teacher	9.00	468,989
1.5260.034.163.000.000.00	Salary - Sub	-	-
Total Salaries		9.00	468,989

Benefits

Account	Description	Positions	Budget
1.5260.034.211.000.000.00	FICA	-	35,878
1.5260.034.221.000.000.00	Retirement	-	91,781
1.5260.034.231.000.000.00	Health Insurance	-	57,690
Total Benefits		-	185,349

Other Costs

Account	Description	Positions	Budget
1.5260.034.312.000.000.00	Staff Development	-	60,793
1.5260.034.411.000.000.00	Supplies & Materials	-	12,000
1.5260.034.351.000.000.00	Tuition	-	1,500
1.5260.034.332.000.000.00	Travel reimbursement	-	1,200
Total Other Costs		-	75,493
Total Academically/Intellectually Gifted		9.00	729,831

PRC 054: Limited English

Salaries

Account	Description	Positions	Budget
1.5270.054.121.000.000.00	Sal - Teacher	5.00	229,165
1.5270.054.144.000.000.00	Sal - Interpreter	-	-
Total Salaries		5.00	229,165

Benefits

Account	Description	Positions	Budget
1.5270.054.211.000.000.00	FICA	-	17,530
1.5270.054.221.000.000.00	Retirement	-	44,848
1.5270.054.231.000.000.00	Health Insurance	-	32,050
Total Benefits		-	94,428

Other Costs

Account	Description	Positions	Budget
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1.5270.054.311.000.000.00	Contracts	-	500
1.5270.054.332.000.000.00	Travel	-	500
1.5270.054.411.000.000.00	Supplies & Materials	-	500
Total Other Costs		-	1,500
Total Limited English		5.00	325,093

PRC 056: Transportation of Pupils

Salaries

Account	Description	Positions	Budget
1.6550.056.171.000.000.00	Sal-Driver	156.00	1,545,000
1.6550.056.172.000.000.00	Sal-Overtime Bus Drivers	-	65,000
1.6550.056.165.000.000.00	Sal - Subs/Non- teaching	-	65,000
1.6550.056.175.000.000.00	Sal-Transportation Personnel	15.00	655,620
Total Salaries		171.00	2,330,620

Benefits

Account	Description	Positions	Budget
1.6550.056.211.000.000.00	FICA	-	178,292
1.6550.056.221.000.000.00	Retirement	-	361,785
1.6550.056.231.000.000.00	Health Insurance	-	155,003
Total Benefits		-	695,080

Other Costs

Account	Description	Positions	Budget
1.6550.056.312.000.000.00	Staff Development	-	3,000
1.6550.056.311.000.000.00	Contract Services	-	5,000
1.6550.056.319.000.000.00	Drug Testing	-	10,000
1.6550.056.321.000.000.00	Energy	-	38,994
1.6550.056.331.000.000.00	Pupil Transportation Contract	-	5,000
1.6550.056.341.000.000.00	Telephone Garage	-	134,900
1.6550.056.411.000.000.00	Supplies & Materials (Garag	-	13,821
1.6550.056.316.000.000.00	Comm License Medical Exam	-	9,150
1.6550.056.422.000.000.00	Vehicle Repair/Parts/Grease	-	120,000
1.6550.056.423.000.000.00	Gas/Diesel Fuel	-	300,000
1.6550.056.424.000.000.00	Oil	-	10,000
1.6550.056.425.000.000.00	Tires & Tubes	-	30,000
1.6550.056.461.000.000.00	Equipment	-	-
1.6550.056.541.000.000.00	Capitalized equipment	-	-
Total Other Costs		-	679,865
Total Transportation of Pupils		171.00	3,705,566

PRC 061: Classroom Materials/Instructional Supplies

Other Costs

Account	Description	Positions	Budget
1.5110.061.411.000.000.00	Supplies & Materials	-	415,902

Total Other Costs	-	415,902
Total Classroom Materials/Instructional Supplies	-	415,902

PRC 068/069: At Risk Student Services-Alternative Programs

Salaries

Account	Description	Positions	Budget
1.6710.069.152.000.000.03	Sal - Testing coordinators	2.00	91,335
1.5310.069.142.000.000.47	Sal - TA/Caregiver	4.00	96,000
1.5310.069.199.000.000.00	Sal - MTSS coordinator	1.00	52,500
1.5330.069.121.000.000.07	Sal - Teacher	8.00	288,000
1.5420.069.116.000.000.05	Sal - Assistant Principals	7.00	461,692
1.5420.069.116.000.000.00	Sal - Evening school coord	1.00	67,275
1.5840.069.131.000.000.00	Sal - school nurse	3.00	138,825
1.5840.069.146.000.000.04	Sal - school nurse non dpi cert	7.00	315,000
1.5350.069.198.340.000.00	Sal - Tutor outside school day	-	12,000
1.5350.069.198.356.000.00	Sal - Tutor outside school day	-	16,000
1.5350.069.198.372.000.00	Sal - Tutor outside school day	-	12,000
1.5110.069.135.000.000.00	Sal - Lead Teacher/Coach	3.00	164,499
Total Salaries		36.00	1,715,126

Benefits

Account	Description	Positions	Budget
1.6710.069.211.000.000.00	FICA	-	6,987
1.5310.069.211.000.000.00	FICA	-	11,360
1.5330.069.211.000.000.00	FICA	-	22,032
1.5420.069.211.000.000.00	FICA	-	40,466
1.5840.069.211.000.000.00	FICA	-	34,718
1.5350.069.211.000.000.00	FICA	-	3,060
1.5110.069.211.000.000.00	FICA	-	12,584
1.6710.069.221.000.000.00	Retirement	-	17,874
1.5310.069.221.000.000.00	Retirement	-	29,061
1.5330.069.221.000.000.00	Retirement	-	56,362
1.5420.069.221.000.000.00	Retirement	-	103,519
1.5840.069.221.000.000.00	Retirement	-	88,814
1.5350.069.221.000.000.00	Retirement	-	7,828
1.5110.069.221.000.000.00	Retirement	-	32,192
1.6710.069.231.000.000.00	Health Insurance	-	12,820
1.5310.069.231.000.000.00	Health Insurance	-	32,050
1.5330.069.231.000.000.00	Health Insurance	-	51,280
1.5420.069.231.000.000.00	Health Insurance	-	51,280
1.5840.069.231.000.000.00	Health Insurance	-	64,100
1.5110.069.231.000.000.00	Health Insurance	-	19,230
Total Benefits		-	697,617

Other Costs

Account	Description	Positions	Budget
1.5840.069.332.000.000.00	Travel-Health Services	-	2,000
1.5110.069.312.000.000.00	AVID Workshop	-	20,000
1.5110.069.332.000.000.00	AVID Travel	-	15,000
1.5350.069.312.000.000.00	Workshop	-	500
1.5330.069.411.000.000.00	Supplies & Materials	-	500
1.5330.069.418.000.000.00	Software	-	30,000
1.5330.069.311.000.000.00	Remediation contract svc	-	200,000
1.5850.069.311.000.000.74	Contract Services	-	315,219
1.5850.069.311.324.000.74	Contracted Services	-	38,975
1.5850.069.311.332.000.74	Contracted Services	-	38,975
1.5850.069.311.340.000.74	Contracted Services	-	38,975
1.5850.069.311.344.000.74	Contracted Services	-	38,975
1.5850.069.311.356.000.74	Contracted Services	-	77,950
1.5850.069.311.368.000.74	Contracted Services	-	38,975
1.5850.069.311.372.000.74	Contracted Services	-	38,975
1.5850.069.311.376.000.74	Contracted Services	-	38,975
Total Other Costs		-	933,994
Total At Risk Student Services-Alternative Programs		36.00	3,346,737

PRC 130: Textbooks

Other Costs

Account	Description	Positions	Budget
1.5110.130.412.000.000.00	Textbooks	-	474,286
Total Other Costs		-	474,286
Total Textbooks		-	474,286

Total State Fund Expenditures	1,237.90	87,438,091
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Benefits

Account	Description	Positions	Budget
1.6940.002.211.000.000.00	FICA	-	35,841
1.6110.002.211.000.000.00	FICA	-	6,958
1.6620.002.211.000.000.00	FICA	-	5,752
1.7200.002.211.000.000.00	FICA	-	2,024
1.6940.002.221.000.000.00	Retirement	-	91,688
1.6110.002.221.000.000.00	Retirement	-	17,800
1.6620.002.221.000.000.00	Retirement	-	14,714
1.7200.002.221.000.000.00	Retirement	-	5,178
1.6940.002.231.000.000.00	Health	-	25,640
1.6110.002.231.000.000.00	Health	-	6,410
1.6620.002.231.000.000.00	Health	-	6,410
1.7200.002.231.000.000.00	Health	-	218,416
Total Central Office Administration		7.00	879,532

*PRC 003: Non-Instructional Support Personnel**Salaries*

Account	Description	Positions	Budget
1.5110.003.162.000.000.00	Sal - Subs	-	294,010
1.5820.003.151.000.000.00	Sal - school data mgrs	2.00	62,747
1.5400.003.151.000.000.00	Sal - school office support	2.00	48,750
1.6110.003.151.000.000.00	Sal - cs office support	3.00	139,957
1.6400.003.151.000.000.00	Sal - tech office support	1.00	49,143
1.6540.003.173.000.000.00	Sal - school custodian	67.00	1,718,870
1.6580.003.151.000.000.00	Sal - facilities support	1.00	47,695
1.6610.003.151.000.000.00	Sal - finance office support	5.00	210,292
Total Salaries		81.00	2,571,464

Benefits

Account	Description	Positions	Budget
1.5110.003.211.000.000.00	FICA	-	22,492
1.5820.003.211.000.000.00	FICA	-	4,800
1.5400.003.211.000.000.00	FICA	-	3,729
1.6110.003.211.000.000.00	FICA	-	10,707
1.6400.003.211.000.000.00	FICA	-	3,759
1.6540.003.211.000.000.00	FICA	-	131,494
1.6580.003.211.000.000.00	FICA	-	3,649
1.6610.003.211.000.000.00	FICA	-	16,087
1.5820.003.221.000.000.00	Retirement	-	12,280
1.5400.003.221.000.000.00	Retirement	-	9,540
1.6110.003.221.000.000.00	Retirement	-	27,390
1.6400.003.221.000.000.00	Retirement	-	9,617
1.6540.003.221.000.000.00	Retirement	-	292,908
1.6580.003.221.000.000.00	Retirement	-	9,334

1.6610.003.221.000.000.00	Retirement	-	41,154
1.5820.003.231.000.000.00	Health Insurance	-	12,820
1.5400.003.231.000.000.00	Health Insurance	-	12,820
1.6110.003.231.000.000.00	Health Insurance	-	19,230
1.6400.003.231.000.000.00	Health Insurance	-	6,410
1.6540.003.231.000.000.00	Health Insurance	-	326,910
1.6580.003.231.000.000.00	Health Insurance	-	6,410
1.6610.003.231.000.000.00	Health Insurance	-	32,050
Total Benefits		-	1,015,590
Total Non-Instructional Support Personnel		81.00	3,587,054

PRC 005: School Building Administration

Salaries

Account	Description	Positions	Budget
1.5410.005.114.000.000.00	Sal - Principal	25.00	1,888,800
1.5420.005.116.000.000.00	Sal - Asst Prin	12.00	719,520
Total Salaries		37.00	2,608,320

Benefits

Account	Description	Positions	Budget
1.5410.005.211.000.000.00	FICA	-	144,493
1.5410.005.221.000.000.00	Retirement	-	369,638
1.5410.005.231.000.000.00	Health Insurance	-	160,250
1.5420.005.211.000.000.00	FICA	-	55,043
1.5420.005.221.000.000.00	Retirement	-	140,810
1.5420.005.231.000.000.00	Health Insurance	-	76,920
Total Benefits		-	947,155
Total School Building Administration		37.00	3,555,475

PRC 007: Instructional Support

Salaries

Account	Description	Positions	Budget
1.5210.007.133.000.000.00	Salary - Psychologists	4.00	219,332
1.5810.007.131.000.000.00	Sal - Media	23.00	1,261,159
1.5830.007.131.000.000.00	Sal - Counselor	36.00	1,973,988
Total Salaries		63.00	3,454,479

Benefits

Account	Description	Positions	Budget
1.5210.007.211.000.000.00	FICA	-	16,779
1.5810.007.211.000.000.00	FICA	-	96,479
1.5830.007.211.000.000.00	FICA	-	151,010
1.5210.007.221.000.000.00	Retirement	-	42,923
1.5810.007.221.000.000.00	Retirement	-	246,809
1.5830.007.221.000.000.00	Retirement	-	386,309

1.5210.007.231.000.000.00	Health Insurance	-	25,640
1.5810.007.131.000.000.00	Health Insurance	-	147,430
1.5830.007.131.000.000.00	Health Insurance	-	230,760
Total Benefits		-	1,344,139
Total Instructional Support		63.00	4,798,618

PRC 009: Non-Contributory Employee Benefits

Salaries

Account	Description	Positions	Budget
1.6110.009.184.000.000.00	Longevity-Reg Curricular Su	-	150,000
1.6300.009.184.000.000.00	Longevity-Alt Programs & Sr	-	50,000
1.6540.009.184.000.000.00	Longevity-Custodians	-	50,000
1.6550.009.184.000.000.00	Longevity-Transportation Sr	-	50,000
1.6580.009.184.000.000.00	Longevity-Maintenance Srvs	-	50,000
1.6610.009.184.000.000.00	Longevity-Financial Srvs	-	35,000
1.6620.009.184.000.000.00	Longevity-H R Srvs	-	35,000
1.6940.009.184.000.000.00	Longevity-Leadership Srvs	-	45,000
1.7200.009.184.000.000.00	Longevity - CN	-	50,000
1.5110.009.185.000.000.00	Bonus Leave Payoff	-	130,000
1.5210.009.185.000.000.00	Bonus Leave Payoff	-	25,000
1.5260.009.185.000.000.00	Bonus Leave Payoff	-	35,000
1.5400.009.185.000.000.00	Bonus Leave Payoff	-	15,000
1.6110.009.185.000.000.00	Bonus Leave Payoff	-	10,000
1.6610.009.185.000.000.00	Bonus Leave Payoff	-	45,000
1.6940.009.185.000.000.00	Bonus Leave Payoff	-	45,000
1.5110.009.186.000.000.00	Short Term Disability > Six	-	170,000
1.6110.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6540.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6550.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.6580.009.186.000.000.00	Short Term Disability > Six	-	15,000
1.5110.009.188.000.000.00	Annual Leave Payoff	-	70,000
1.5210.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5260.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5310.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5320.009.188.000.000.00	Annual Leave Payoff	-	20,000
1.5330.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5400.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5810.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.5830.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6110.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6300.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6540.009.188.000.000.00	Annual Leave Payoff	-	20,000
1.6550.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6610.009.188.000.000.00	Annual Leave Payoff	-	15,000
1.6940.009.188.000.000.00	Annual Leave Payoff	-	15,000

1.5110.009.189.000.000.00	Short Term Disability < Six	-	10,000
1.6110.009.189.000.000.00	Short Term Disability < Six	-	5,500
1.6540.009.189.000.000.00	Short Term Disability < Six	-	5,000
1.6550.009.189.000.000.00	Short Term Disability < Six	-	5,000
1.6580.009.189.000.000.00	Short Term Disability < Six	-	5,000
Total Salaries		-	1,370,500

Benefits

Account	Description	Positions	Budget
1.5400.009.211.000.000.00	FICA	-	3,442
1.6110.009.211.000.000.00	FICA	-	13,808
1.6300.009.211.000.000.00	FICA	-	4,973
1.6540.009.211.000.000.00	FICA	-	6,885
1.6550.009.211.000.000.00	FICA	-	6,503
1.6580.009.211.000.000.00	FICA	-	5,355
1.6610.009.211.000.000.00	FICA	-	7,268
1.6620.009.211.000.000.00	FICA	-	2,678
1.6940.009.211.000.000.00	FICA	-	8,033
1.7200.009.211.000.000.00	FICA	-	3,825
1.6110.009.221.000.000.00	Retirement	-	36,871
1.6300.009.221.000.000.00	Retirement	-	12,259
1.6540.009.221.000.000.00	Retirement	-	16,974
1.6550.009.221.000.000.00	Retirement	-	16,031
1.6580.009.221.000.000.00	Retirement	-	13,202
1.6610.009.221.000.000.00	Retirement	-	17,917
1.6620.009.221.000.000.00	Retirement	-	6,601
1.6940.009.221.000.000.00	Retirement	-	19,803
1.7200.009.221.000.000.00	Retirement	-	9,430
Total Benefits		-	211,856
Total Non-Contributory Employee Benefits		-	1,582,356

PRC 012: Driver Education

Other Costs

Account	Description	Positions	Budget
1.5110.012.311.000.000.00	Contracted Svcs	-	204,128
1.5110.012.411.000.000.00	Supplies & Materials	-	5,000
Total Other Costs		-	209,128
Total Driver Education		-	209,128

PRC 013: Workforce Development Months of Employment

Salaries

Account	Description	Positions	Budget
1.5120.013.121.000.000.00	Sal-CTE Curricular Teacher/	55.00	3,809,300
1.5120.013.131.000.000.00	Sal-CTE Curricular Teacher/	4.00	332,448
1.5120.013.162.000.000.00	Sal-Substitute CTE	0.90	6,233

1.5120.013.184.000.000.00	Longevity CTE	-	15,000
1.5120.013.188.000.000.00	Annual Leave Payoff	-	15,000
Total Salaries		59.90	4,177,981

Benefits

Account	Description	Positions	Budget
1.5120.013.211.000.000.00	FICA	-	319,616
1.5120.013.221.000.000.00	Retirement	-	817,631
1.5120.013.231.000.000.00	Health Insurance	-	378,190
Total Benefits		-	1,515,437
Total Workforce Development Months of Employment		59.90	5,693,418

PRC 014: Workforce Development Program Support

Salaries

Account	Description	Positions	Budget
1.5120.014.162.314.000.00	Sub Pay CTE Activity (CEC)	-	309
1.5120.014.162.324.000.00	Sub Pay CTE Activity (GCF)	-	206
1.5120.014.162.332.000.00	Sub Pay CTE Activity (HJM)	-	206
1.5120.014.162.340.000.00	Sub Pay CTE Activity (HHS)	-	1,545
1.5120.014.162.344.000.00	Sub Pay CTE Activity (HMS)	-	206
1.5120.014.162.356.000.00	Sub Pay CTE Activity (NBHS)	-	2,060
1.5120.014.162.368.000.00	Sub Pay CTE Activity (TCM)	-	309
1.5120.014.162.372.000.00	Sub Pay CTE Activity (WCHS)	-	1,545
1.5120.014.162.376.000.00	Sub Pay CTE Activity (WCMS)	-	206
1.5120.014.162.314.000.00	Sub Pay CTE PD (CEC)	-	206
1.5120.014.163.321.000.00	Sub Pay CTE PD (ECE)	-	206
1.5120.014.163.324.000.00	Sub Sal PD (GCF)	-	206
1.5120.014.163.332.000.00	Sub Pay PD (HMS)	-	206
1.5120.014.163.344.000.00	Sub Pay PD (HMS)	-	206
1.5120.014.163.368.000.00	Sub Pay PD (TCM)	-	206
1.5120.014.163.376.000.00	Sub Pay PD (WCMS)	-	206
1.5120.014.163.340.000.00	Sub Pay PD (HHS)	-	412
1.5120.014.163.356.000.00	Sub Pay PD (NBHS)	-	412
1.5120.014.163.372.000.00	Sub Pay PD (WCHS)	-	412
1.6120.014.151.000.000.00	SAL-CLERICAL CTE CURRICULAR	1.00	39,753
Total Salaries		1.00	49,023

Benefits

Account	Description	Positions	Budget
1.5120.014.211.314.000.00	FICA	-	40
1.5120.014.211.321.000.00	FICA	-	16
1.5120.014.211.324.000.00	FICA	-	48
1.5120.014.211.332.000.00	FICA	-	48
1.5120.014.211.340.000.00	FICA	-	192
1.5120.014.211.344.000.00	FICA	-	48

1.5120.014.211.356.000.00	FICA	-	224
1.5120.014.211.368.000.00	FICA	-	48
1.5120.014.211.372.000.00	FICA	-	192
1.5120.014.211.376.000.00	FICA	-	48
1.6120.014.211.000.000.00	FICA	-	2,675
1.6120.014.221.000.000.00	RETIREMENT	-	6,406
1.6120.014.231.000.000.00	HEALTH INSURANCE	-	6,104
1.6120.014.232.000.000.00	WORKERS' COMPENSATION	-	175
Total Benefits		-	16,264

Other Costs

Account	Description	Positions	Budget
1.5120.014.311.000.000.00	CONTRACT SERVICES	-	10,000
1.5120.014.312.000.000.00	WORKSHOP EXPENSES	-	5,500
1.5120.014.312.314.000.00	WORKSHOP EXPENSES	-	500
1.5120.014.312.321.000.00	WORKSHOP EXPENSES	-	1,000
1.5120.014.312.324.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.332.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.340.000.00	WORKSHOP EXPENSES	-	2,000
1.5120.014.312.344.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.312.356.000.00	WORKSHOP EXPENSES	-	2,000
1.5120.014.312.368.000.00	WORKSHOP EXPENSES	-	1,500
1.5120.014.312.372.000.00	WORKSHOP EXPENSES	-	3,000
1.5120.014.312.376.000.00	WORKSHOP EXPENSES	-	750
1.5120.014.313.000.000.00	ADVERTISING	-	1,000
1.5120.014.314.000.000.00	PRINTING & BINDING	-	700
1.5120.014.332.000.000.00	TRAVEL - IMC	-	1,800
1.5120.014.333.314.000.00	Field Trips - CEC	-	500
1.5120.014.333.324.000.00	Field Trips - GCF	-	100
1.5120.014.333.332.000.00	Field Trips - HJM	-	200
1.5120.014.333.340.000.00	Field Trips - HHS	-	1,250
1.5120.014.333.344.000.00	Field Trips - HMS	-	200
1.5120.014.333.356.000.00	Field Trips - NBHS	-	1,250
1.5120.014.333.368.000.00	Field Trips - TCM	-	500
1.5120.014.333.372.000.00	Field Trips- WCHS	-	1,250
1.5120.014.333.376.000.00	Field Trips - WCM	-	100
1.5120.014.351.000.000.00	TUITION FEES-OTHER	-	8,056
1.5120.014.379.000.000.00	OTHER INSURANCE	-	500
1.5120.014.411.000.000.00	SUPPLIES & MATERIALS	-	5,942
1.5120.014.411.314.000.00	SUPPLIES & MATERIALS	-	200
1.5120.014.411.321.000.00	SUPPLIES AND MATERIALS	-	200
1.5120.014.411.324.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.332.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.340.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.340.000.20	SUPPLIES (FOOD)	-	1,500
1.5120.014.411.344.000.00	SUPPLIES & MATERIALS	-	2,000

1.5120.014.411.356.000.00	SUPPLIES & MATERIALS	-	1,500
1.5120.014.411.356.000.20	SUPPLIES (FOOD)	-	2,000
1.5120.014.411.368.000.00	SUPPLIES & MATERIALS	-	2,000
1.5120.014.411.372.000.00	SUPPLIES & MATERIALS	-	1,500
1.5120.014.411.372.000.20	SUPPLIES (FOOD)	-	1,500
1.5120.014.411.376.000.00	SUPPLIES & MATERIALS	-	3,000
1.5120.014.422.340.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	1,500
1.5120.014.422.356.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	2,000
1.5120.014.422.372.000.00	REPAIRS-PARTS/MATERIALS/LAB	-	2,000
1.5120.014.461.340.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5120.014.461.356.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5120.014.461.372.000.00	NON-CAPITALIZED EQUIPMENT	-	1,000
1.5220.014.312.356.000.00	WORKSHOP EXPENSE	-	1,200
1.5220.014.332.356.000.00	TRAVEL	-	750
1.5830.014.312.340.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.312.356.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.312.372.000.00	WORKSHOP EXPENSE - CDC STAF	-	2,250
1.5830.014.332.340.000.00	TRAVEL	-	800
1.5830.014.332.356.000.00	TRAVEL	-	800
1.5830.014.332.372.000.00	TRAVEL	-	800
1.5830.014.411.000.000.00	Career Development Supplies	-	10,304
1.6120.014.312.000.000.00	WORKSHOP EXPENSES	-	6,500
1.6120.014.332.000.000.00	Travel - CTE Admin	-	1,800
1.6120.014.341.000.000.00	Telephone	-	406
1.6120.014.411.000.000.00	SUPPLIES AND MATERIALS	-	500
1.6550.014.422.356.000.00	Repair Parts & Materials (NBHS)	-	1,000
1.6550.014.422.372.000.00	Repair Parts & Materials (WCHS)	-	1,000
Total Other Costs		-	114,358
Total Workforce Development Program Support		1.00	179,645

PRC 024: Disadvantaged Students Supplemental Funding (DSSF)

Salaries

Account	Description	Positions	Budget
1.5110.024.135.000.000.00	Sal - Lead Teacher/Coach	7.00	383,831
1.5110.024.129.000.000.00	Salary differential	-	13,941
Total Salaries		7.00	397,772

Benefits

Account	Description	Positions	Budget
1.5830.024.211.000.000.00	FICA	-	30,430
1.5830.024.221.000.000.00	Retirement	-	77,844
1.5830.024.231.000.000.00	Health Insurance	-	44,870
Total Benefits		-	153,144
Total DSSF		7.00	550,916

PRC 027: Teacher Assistants*Salaries*

Account	Description	Positions	Budget
1.5110.027.142.000.000.00	Sal-Teacher Asst	102.00	2,272,982
1.5110.027.199.000.000.00	Sal-Overtime	-	80,000
Total Salaries		102.00	2,352,982

Benefits

Account	Description	Positions	Budget
1.5110.027.211.000.000.00	FICA	-	180,003
1.5110.027.221.000.000.00	Retirement	-	460,479
1.5110.027.231.000.000.00	Health Insurance	-	653,820
Total Benefits		-	1,294,302
Total Teacher Assistants		102.00	3,647,284

PRC 031: Low Wealth Supplemental Funding*Salaries*

Account	Description	Positions	Budget
1.5110.031.121.000.000.00	Sal-Reg Curricular Teacher	14.00	686,546
1.5840.031.146.000.000.00	Sal - Nurses	7.00	328,440
Total Salaries		21.00	1,014,986.00

Benefits

Account	Description	Positions	Budget
1.5110.031.211.000.000.00	FICA	-	52,521
1.5110.031.221.000.000.00	Retirement	-	134,357
1.5110.031.231.000.000.00	Health Insurance	-	89,740
1.5840.031.211.000.000.00	FICA	-	25,126
1.5840.031.221.000.000.00	Retirement	-	64,276
1.5840.031.231.000.000.00	Health Insurance	-	44,870
Total Benefits		-	410,889
Total Low Wealth Supplemental Funding		21.00	1,425,875

PRC 032: Children with Disabilities*Salaries*

Account	Description	Positions	Budget
1.5210.032.121	Sal - Teacher	-	2,905,287
1.5210.032.133	Sal - Psychologists	-	318,904
1.5210.032.142	Sal - Teacher Asst	-	560,883
1.5210.032.144	Sal - Educational Interpreter	-	97,711
1.5210.032.146	Sal - Specialist (Trans Coord.)	-	30,703
1.5210.032.162	Sal - Substitute Pay	-	50,000
1.5210.032.165	Sal - Sub Pay/TA	-	20,000
1.5210.032.167	Sal - Substitute/TA for T	-	5,000
1.5210.032.199	Sal - Overtime	-	20,000

1.5230.032.121	Salary - Preschool Teacher	-	346,500
1.5230.032.142	Salary - PS Teacher Assistant	-	89,186
1.5230.032.162	Salary - Sub Pay	-	2,500
1.5230.032.167	Salary - Sub Pay/TA	-	1,500
1.5230.032.199	Salary - Overtime	-	3,000
1.5240.032.129	Sal - Held Harmless	-	800
1.5240.032.132	Sal - Speech/Language	-	345,915
1.5840.032.145	Sal - Health Related	-	676,891
1.6200.032.113	Sal - Assistant Director	-	47,174
1.6200.032.131	Sal- Inst. Support	-	27,500
Total Salaries		-	5,549,453

Benefits

Account	Description	Positions	Budget
1.5210.032.211	FICA	-	302,382
1.5210.032.221	Retirement	-	758,777
1.5210.032.231	Hospitalization	-	608,934
1.5230.032.211	FICA	-	33,330
1.5230.032.221	Retirement	-	85,264
1.5230.032.231	Hospitalization	-	70,510
1.5240.032.211	FICA	-	26,462
1.5240.032.221	Retirement	-	65,289
1.5240.032.231	Hospitalization	-	38,460
1.5840.032.211	FICA	-	51,782
1.5840.032.221	Retirement	-	132,468
1.5840.032.231	Hospitalization	-	76,920
1.6200.032.211	FICA	-	5,713
1.6200.032.221	Retirement	-	14,614
1.6200.032.231	Hospitalization	-	12,820
Total Benefits		-	2,283,723

Other Costs

Account	Description	Positions	Budget
1.5210.032.191	Interpreter	-	2,000
1.5210.032.311	Contract Services	-	23,002
1.5210.032.313	Advertising	-	800
1.5210.032.327	Rentals	-	1,200
1.5210.032.378	Scholastic Accident Ins	-	1,050
1.5210.032.332	Travel - Itinerant	-	15,000
1.5240.032.318	Contract Services-Speech	-	360,897
1.5230.032.332	Travel - PS	-	5,000
1.5240.032.332	Travel - Speech	-	5,000
1.5250.032.311	Contract Services - Audiology	-	60,000
1.5840.032.311	Contract Svcs	-	82,285
1.5840.032.332	Travel - Health Related	-	10,000
1.6200.032.332	Travel- Assistant Director	-	1,000
Total Other Costs		-	675,054

Total Children with Disabilities	-	8,400,410
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PRC 034: Academically/Intellectually Gifted

Salaries

Account	Description	Positions	Budget
1.5260.034.121.000.000.00	Sal-AIG Teacher	9.00	468,989
1.5260.034.163.000.000.00	Salary - Sub	-	-
Total Salaries		9.00	468,989

Benefits

Account	Description	Positions	Budget
1.5260.034.211.000.000.00	FICA	-	35,878
1.5260.034.221.000.000.00	Retirement	-	91,781
1.5260.034.231.000.000.00	Health Insurance	-	57,690
Total Benefits		-	185,349

Other Costs

Account	Description	Positions	Budget
1.5260.034.312.000.000.00	Staff Development	-	60,793
1.5260.034.411.000.000.00	Supplies & Materials	-	12,000
1.5260.034.351.000.000.00	Tuition	-	1,500
1.5260.034.332.000.000.00	Travel reimbursement	-	1,200
Total Other Costs		-	75,493
Total Academically/Intellectually Gifted		9.00	729,831

PRC 054: Limited English

Salaries

Account	Description	Positions	Budget
1.5270.054.121.000.000.00	Sal - Teacher	5.00	229,165
1.5270.054.144.000.000.00	Sal - Interpreter	-	-
Total Salaries		5.00	229,165

Benefits

Account	Description	Positions	Budget
1.5270.054.211.000.000.00	FICA	-	17,530
1.5270.054.221.000.000.00	Retirement	-	44,848
1.5270.054.231.000.000.00	Health Insurance	-	32,050
Total Benefits		-	94,428

Other Costs

Account	Description	Positions	Budget
1.5270.054.311.000.000.00	Contracts	-	500
1.5270.054.332.000.000.00	Travel	-	500
1.5270.054.411.000.000.00	Supplies & Materials	-	500
Total Other Costs		-	1,500

Total Limited English	5.00	325,093
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PRC 056: Transportation of Pupils

Salaries

Account	Description	Positions	Budget
1.6550.056.171.000.000.00	Sal-Driver	156.00	1,545,000
1.6550.056.172.000.000.00	Sal-Overtime Bus Drivers	-	65,000
1.6550.056.165.000.000.00	Sal - Subs/Non- teaching	-	65,000
1.6550.056.175.000.000.00	Sal-Transportation Personnel	15.00	655,620
Total Salaries		171.00	2,330,620

Benefits

Account	Description	Positions	Budget
1.6550.056.211.000.000.00	FICA	-	178,292
1.6550.056.221.000.000.00	Retirement	-	361,785
1.6550.056.231.000.000.00	Health Insurance	-	155,003
Total Benefits		-	695,080

Other Costs

Account	Description	Positions	Budget
1.6550.056.312.000.000.00	Staff Development	-	3,000
1.6550.056.311.000.000.00	Contract Services	-	5,000
1.6550.056.319.000.000.00	Drug Testing	-	10,000
1.6550.056.321.000.000.00	Energy	-	38,994
1.6550.056.331.000.000.00	Pupil Transportation Contract	-	5,000
1.6550.056.341.000.000.00	Telephone Garage	-	134,900
1.6550.056.411.000.000.00	Supplies & Materials (Garag	-	13,821
1.6550.056.316.000.000.00	Comm License Medical Exam	-	9,150
1.6550.056.422.000.000.00	Vehicle Repair/Parts/Grease	-	120,000
1.6550.056.423.000.000.00	Gas/Diesel Fuel	-	300,000
1.6550.056.424.000.000.00	Oil	-	10,000
1.6550.056.425.000.000.00	Tires & Tubes	-	30,000
1.6550.056.461.000.000.00	Equipment	-	-
1.6550.056.541.000.000.00	Capitalized equipment	-	-
Total Other Costs		-	679,865
Total Transportation of Pupils		171.00	3,705,566

PRC 061: Classroom Materials/Instructional Supplies

Other Costs

Account	Description	Positions	Budget
1.5110.061.411.000.000.00	Supplies & Materials	-	415,902
Total Other Costs		-	415,902
Total Classroom Materials/Instructional Supplies		-	415,902

PRC 068/069: At Risk Student Services-Alternative Programs**Salaries**

Account	Description	Positions	Budget
1.6710.069.152.000.000.03	Sal - Testing coordinators	2.00	91,335
1.5310.069.142.000.000.47	Sal - TA/Caregiver	4.00	96,000
1.5310.069.199.000.000.00	Sal - MTSS coordinator	1.00	52,500
1.5330.069.121.000.000.07	Sal - Teacher	8.00	288,000
1.5420.069.116.000.000.05	Sal - Assistant Principals	7.00	461,692
1.5420.069.116.000.000.00	Sal - Evening school coord	1.00	67,275
1.5840.069.131.000.000.00	Sal - school nurse	3.00	138,825
1.5840.069.146.000.000.04	Sal - school nurse non dpi cert	7.00	315,000
1.5350.069.198.340.000.00	Sal - Tutor outside school day	-	12,000
1.5350.069.198.356.000.00	Sal - Tutor outside school day	-	16,000
1.5350.069.198.372.000.00	Sal - Tutor outside school day	-	12,000
1.5110.069.135.000.000.00	Sal - Lead Teacher/Coach	3.00	164,499
Total Salaries		36.00	1,715,126

Benefits

Account	Description	Positions	Budget
1.6710.069.211.000.000.00	FICA	-	6,987
1.5310.069.211.000.000.00	FICA	-	11,360
1.5330.069.211.000.000.00	FICA	-	22,032
1.5420.069.211.000.000.00	FICA	-	40,466
1.5840.069.211.000.000.00	FICA	-	34,718
1.5350.069.211.000.000.00	FICA	-	3,060
1.5110.069.211.000.000.00	FICA	-	12,584
1.6710.069.221.000.000.00	Retirement	-	17,874
1.5310.069.221.000.000.00	Retirement	-	29,061
1.5330.069.221.000.000.00	Retirement	-	56,362
1.5420.069.221.000.000.00	Retirement	-	103,519
1.5840.069.221.000.000.00	Retirement	-	88,814
1.5350.069.221.000.000.00	Retirement	-	7,828
1.5110.069.221.000.000.00	Retirement	-	32,192
1.6710.069.231.000.000.00	Health Insurance	-	12,820
1.5310.069.231.000.000.00	Health Insurance	-	32,050
1.5330.069.231.000.000.00	Health Insurance	-	51,280
1.5420.069.231.000.000.00	Health Insurance	-	51,280
1.5840.069.231.000.000.00	Health Insurance	-	64,100
1.5110.069.231.000.000.00	Health Insurance	-	19,230
Total Benefits		-	697,617

Other Costs

Account	Description	Positions	Budget
1.5840.069.332.000.000.00	Travel-Health Services	-	2,000
1.5110.069.312.000.000.00	AVID Workshop	-	20,000
1.5110.069.332.000.000.00	AVID Travel	-	15,000

1.5350.069.312.000.000.00	Workshop	-	500
1.5330.069.411.000.000.00	Supplies & Materials	-	500
1.5330.069.418.000.000.00	Software	-	30,000
1.5330.069.311.000.000.00	Remediation contract svc	-	200,000
1.5850.069.311.000.000.74	Contract Services	-	315,219
1.5850.069.311.324.000.74	Contracted Services	-	38,975
1.5850.069.311.332.000.74	Contracted Services	-	38,975
1.5850.069.311.340.000.74	Contracted Services	-	38,975
1.5850.069.311.344.000.74	Contracted Services	-	38,975
1.5850.069.311.356.000.74	Contracted Services	-	77,950
1.5850.069.311.368.000.74	Contracted Services	-	38,975
1.5850.069.311.372.000.74	Contracted Services	-	38,975
1.5850.069.311.376.000.74	Contracted Services	-	38,975
Total Other Costs		-	933,994
Total At Risk Student Services-Alternative Programs		36.00	3,346,737

PRC 130: Textbooks

Other Costs

Account	Description	Positions	Budget
1.5110.130.412.000.000.00	Textbooks	-	474,286
Total Other Costs		-	474,286
Total Textbooks		-	474,286

Total State Fund Expenditures	1,237.90	87,431,681
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Federal Funds Budget

(based on planning allotments)

Revenues

Federal Revenues

Account	Description	FY 19/20 Projected Allocation	FY 18/19 Carryover	Total
017	Career and Tech Ed Pgm	217,914		217,914
049	IDEA Preschool	113,951		113,951
050	IASA Title I Basic Pgms	3,858,777		3,858,777
060	IDEA VI-B Handicapped	2,869,024	784,805	3,653,829
082	IDEA - VI-B State Improvmt	4,932	5,068	10,000
103	Supportive Effective Instr	434,898		434,898
104	Language Acquisition St Gt	63,288		63,288
108	Student Support/Acad Ach	275,900		275,900
Total Revenues				8,628,556

The initial budget was based on planning allotments that were received for only a few Federal PRC's. All other Federal budgeted amounts will be added to the budget by means of a Budget Amendment that will be brought them to Board for approval once true allocation amounts are received from DPI.

Expenditures

PRC 017: Career and Tech Ed Pgm

Salaries and Benefits

Account	Description	Total
3.5120.017.163.314.000.00	SUB PAY CTE PD (CEC)	206
3.5120.017.163.321.000.00	SUB PAY CTE PD (ECE)	206
3.5120.017.163.340.000.00	SUB PAY CTE PD (HHS)	1,648
3.5120.017.163.356.000.00	SUB PAY CTE PD (NBH)	1,648
3.5120.017.163.372.000.00	SUB PAY CTE PD (WCH)	1,648
3.5120.017.162.340.000.00	Sub Pay CTE Activity (HHS)	1,648
3.5120.017.162.356.000.00	Sub Pay CTE Activity (NBH)	1,648
3.5120.017.162.372.000.00	Sub Pay CTE Activity (WCH)	1,648
Total Salaries		10,300

Benefits

Account	Description	Total
3.5120.017.211.314.000.00	FICA / MEDICARE	16
3.5120.017.211.321.000.00	FICA / MEDICARE	16
3.5120.017.211.340.000.00	FICA / MEDICARE	256
3.5120.017.211.356.000.00	FICA/MEDICARE	256
3.5120.017.211.372.000.00	FICA/MEDICARE	256
3.5120.017.232.000.000.00	WORKER'S COMPENSATION	30
Total Benefits		830

Contract Services

Account	Description	Total
3.5120.017.312.321.000.00	Workshop Expense (ECE)	1,315
3.5120.017.312.340.000.00	Workshop Expense (HHS)	8,000
3.5120.017.312.356.000.00	Workshop Expense (NBHS)	8,000

3.5120.017.312.372.321.00	Workshop Expense (WCHS)	8,000
3.5120.017.319.000.000.00	Other Professional/Technical Services	6,500
Total Contract Services		31,815

Supplies, Materials and Equipment

Account	Description	Total
3.5120.017.411.000.000.00	Supplies & Materials	20,000
3.5120.017.351.000.000.00	Other Tuition	17,600
3.5120.017.411.340.000.00	Supplies & Materials (HHS)	15,000
3.5120.017.411.356.000.00	Supplies & Materials (NBHS)	15,000
3.5120.017.411.372.000.00	Supplies & Materials (WCHS)	15,000
3.5120.017.461.340.000.00	Non-Cap Equipment (HHS)	9,500
3.5120.017.461.356.000.00	Non-Cap Equipment (NBHS)	3,750
3.5120.017.461.372.000.00	Non-Cap Equipment (WCHS)	3,750
3.5120.017.462.000.000.00	Non-Cap Computer Equipment	-
3.5120.017.462.340.000.00	Non-Cap Computer Equipment (HHS)	20,000
3.5120.017.462.356.000.00	Non-Cap Computer Equipment (NBHS)	25,000
3.5120.017.462.372.000.00	Non-Cap Computer Equipment (WCH)	25,000
3.5830.017.411.000.000.00	CDC/Guidance Supplies and Materials	1,000
3.8100.017.392.000.000.00	Indirect Cost	4,369
Total Supplies, Materials and Equip		174,969
Total Career and Technical Ed Pgm		217,914

PRC 049: IDEA VI-B Preschool Handicapped

Salaries

Account	Description	Total
3.5230.049.163	Sal - Sub Pay	1,000
3.6200.049.113	Sal - Director/Coord	70,389
3.6200.049.184	Sal - Longevity	3,105
Total Salaries		74,494

Benefits

Account	Description	Total
3.5230.049.211	FICA	77
3.5230.049.233	Unemployment Ins	50
3.5230.049.232	Worker's Comp	40
3.6200.049.211	FICA	5,384
3.6200.049.221	Retirement	13,770
3.6200.049.231	Hospitalization	6,410
3.6200.049.233	Unemployment Ins	225
3.6200.049.232	Worker's Comp	200
Total Benefits		26,156

Other Costs

Account	Description	Total
3.5230.049.314	Printing	100
3.5230.049.411	Instructional Supplies	1,200
3.5230.049.418	Software	3,000
3.6550.049.423	Fuel	7,000
3.6550.049.461	Supplies	1,000
3.8100.049.392	Indirect Cost	1,000
Total Other Costs		13,300
Total IDEA Pre-School Handicapped		113,950

PRC 050: IASA Title I Basic Programs*Salaries*

Account	Description	Total
3.5330.050.135.000.000.00	Salary - Mentors/Coaches	494,168
3.5330.050.121.000.000.00	Salary - Teachers	2,538,985
Total Salaries		3,033,153

Benefits

Account	Description	Total
3.5330.050.211.000.000.00	FICA	232,036
3.5330.050.221.000.000.00	Retirement	593,588
Total Benefits		825,624
Total IASA Title I Basic Programs		3,858,777

PRC 060: IDEA VI-B Children with Disabilities*Salaries*

Account	Description	Total
3.5210.060.121	Sal - Teacher	2,529,436
Total Salaries		2,529,436

Benefits

Account	Description	Total
3.5210.060.211	FICA	193,502
3.5210.060.221	Retirement	495,011
3.5210.060.231	Hospitalization	435,880
Total Benefits		1,124,392
Total IDEA VI-B Children with Disabilities		3,653,828

PRC 082: NC SIP*Salaries*

Account	Description	Total
3.5210.082.163.000.000	SUB	2,500
3.5210.082.197.000.000	Staff Dev Instructor	2,000
Total Salaries		4,500

Benefits

Account	Description	Total
3.5210.082.211.000.000	FICA	481
3.5210.082.221.000.000	Retirement	528
Total Benefits		1,010

Other Costs

Account	Description	Total
3.5210.082.312.000.000	Workshop Expenses	3,000
3.5210.082.411.000.000	Supplies	1,300
3.8100.082.392.000.000.00	Indirect Costs	184
3.8100.082.472.000.000.00	Sales & Use of Tax	7
Total Other Costs		4,491
Total NC SIP		10,000

PRC 103: Supportive Effective Instruction**Purpose 5110: Reg Curricular Services***Salaries*

Account	Description	Total
3.5110.103.121.000.000.00	Salary - Teacher	6,618
3.5110.103.134.000.000.00	Salary - Teacher Mentor	195,765
3.5110.103.181.000.000.00	Supplemental Pay	18,215
Total Salaries		220,598

Benefits

Account	Description	Total
3.5110.103.211.000.000.00	FICA	16,876
3.5110.103.221.000.000.00	Retirement	43,171
3.5110.103.231.000.000.00	Hospitalization	25,640
3.5110.103.232.000.000.00	Workers Comp	1,238
Total Benefits		86,925

Other Costs

Account	Description	Total
3.5110.103.332.000.000.00	Travel	2,930
3.5110.103.361.000.000.00	Membership Dues	7,000
Total Other Costs		9,930
Total Purpose 5110		317,453

Purpose 5330: Remedial & Suppl K-12 Services*Salaries*

Account	Description	Total
3.5330.103.135.000.000.00	Salary - Teacher/Coach	63,250
3.5330.103.181.000.000.00	Supplemental Pay	5,693
Total Salaries		68,943

Benefits

Account	Description	Total
3.5330.103.211.000.000.00	FICA	5,274
3.5330.103.221.000.000.00	Retirement	13,492
3.5330.103.231.000.000.00	Hospitalization	6,410
Total Benefits		25,176

Other Costs

Account	Description	Total
3.5330.103.332.000.000.00	Travel	500
Total Other Costs		500
Total Purpose 5330		94,619

Purpose 6110: Reg Curricular Sup & Dev*Benefits*

Account	Description	Total
3.6110.103.232.000.000.00	Workers Comp	377
Total Benefits		377
Total Purpose 6110		377

Purpose 6620: Recruitment/Retention*Benefits*

Account	Description	Total
3.6620.103.232.000.000.00	Workers Comp	370
Total Benefits		370
Total Purpose 6110		370

Purpose 8100: Pmts to Other Gov Units*Other Costs*

Account	Description	Total
3.8100.103.392.000.000.00	Indirect Costs	22,080
Total Other Costs		22,080
Total Purpose 8100		22,080
Total Supportive Effective Instruction		434,898

PRC 104: Language Acquisition Grant*Salaries*

Account	Description	Total
3.5270.104.135.000.000.00	SALARY-LEP-LEAD TEACHER	41,250
3.5270.104.163.000.000.00	SUBSTITUTE TEACHER - STAFF DEV ABSENCE	-
3.5270.104.181.000.000.00	SUPPLEMENTARY PAY 9%	3,713
3.5270.104.183.000.000.00	BONUS PAY	-
Total Salaries		44,963

Benefits

Account	Description	Total
3.5270.104.211.000.000.00	EMPLOYER'S FICA	3,440
3.5270.104.221.000.000.00	EMPLOYER'S RETIREMENT 18.86%	8,799
3.5270.104.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	4,808
3.5270.104.232.000.000.00	WORKER'S COMPENSATION	-
Total Benefits		17,046

Other Costs

Account	Description	Total
3.5270.104.312.000.000.00	WORKSHOP EXPENSE	-
3.5270.104.332.000.000.00	TRAVEL/MILEAGE	-
3.5330.104.311.000.000.00	CONTRACTED SERVICES	-
3.5330.104.411.000.000.00	SUPPLIES AND MATERIALS	34
3.5330.104.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	-
3.8100.104.392.000.000.00	INDIRECT COSTS (keep below 2%)	1,245
Total Other Costs		1,279
Total Language Acquisition Grant		63,288

PRC 108: Student Sppt/Acad Enrichmt**Purpose 5310: Alternative K-12***Other Costs*

Account	Description	Total
3.5310.108.311	Contracted Services	750
3.5310.108.411	Supplies and Materials	8,869
3.5310.108.418	Computer Software and Supplies	46,404
Total Other Costs		56,023
Total Purpose 5310		56,023

Purpose 5830: Guidance Services*Other Costs*

Account	Description	Total
3.5830.108.311	Contracted Services	1,500
3.5830.108.312	Workshop Exp/Allowable Travel	400
Total Other Costs		1,900
Total Purpose 5830		1,900

Purpose 5860: Instructional Technology*Salaries*

Account	Description	Total
3.5860.108.135	Salary - Lead Teacher	42,900
3.5860.108.135	Salary - Lead Teacher	37,752
3.5860.108.181	Supplementary Pay	7,259
Total Salaries		87,911

Benefits

Account	Description	Total
3.5860.108.211	Employer's Soc Sec - Regular	6,725
3.5860.108.221	Employer's Retirement - Regular	17,204
3.5860.108.231	Hospitalization	9,936
3.5860.108.232	Workers' Comp Ins	1,081
Total Benefits		34,946

Other Costs

Account	Description	Total
3.5860.108.312	Workshop Exp/Allowable Travel	5,000
3.5860.108.418.000.000.10	Computer Software and Supplies	594
3.5860.108.418.000.000.11	Computer Software and Supplies	102
3.5860.108.418.000.000.12	Computer Software and Supplies	450
3.5860.108.418.000.000.13	Computer Software and Supplies	164
Total Other Costs		6,310
Total Purpose 5860		129,167

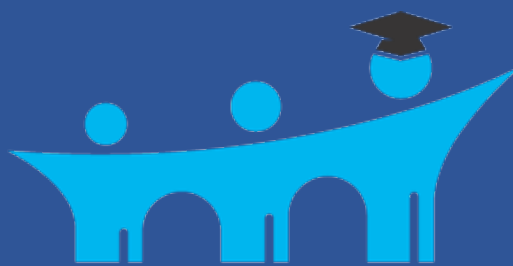
Purpose 6110: Curricular Support*Other Costs*

Account	Description	Total
3.6110.108.411	Supplies and Materials	79,044
3.6110.108.461	Furniture and Equipment - Inve	1,000
Total Other Costs		80,044
Total Purpose 6110		80,044

Purpose 8100: Pmts to Other Gov Units*Other Costs*

Account	Description	Total
3.8100.108.392	Indirect Cost	8,767
Total Other Costs		8,767
Total Purpose 8100		8,767
Total Student Sppt/Acad Enrichmt		275,900

Total Federal Expenditures	8,628,555
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Craven

COUNTY SCHOOLS

Today's Learners...Tomorrow's Leaders

