

CRAVEN COUNTY BOARD OF EDUCATION

BUDGET



Fiscal Year

2018 – 2019

Budget

For the Fiscal Year Ending June 30, 2019

Craven County Board of Education

David E. Hale
Chairperson

Frances H. Boomer

Carroll G. Ipock, II

Beatrice R. Smith

Kimberly R. Smith
Vice Chairperson

Stephanie A. King

Joseph L. Walton

Dr. Meghan S. Doyle
Superintendent

Prepared By

Business Department

Denise P. Altman, Finance Officer

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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 management to direct the school programs toward their desired goals and objectives.

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 insure 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.

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:

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, 2018 and ending June 30, 2019:

5000 Instructional Programs	11,525,643
6000 System-Wide Support Services	12,206,871
8000 Non-Programmed Charges	465,000
Total Local Current Expense Fund Appropriation	<u>24,197,514</u>

Section 2 - The following revenues are estimated to be available to the local Current Expense Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Allocation	90,000
Federal Allocation – Impact, Medicaid, 345 Allocation	1,432,500
County Appropriation	21,189,991
Local Revenues	845,000
Special Revenues Services & Fund Transfers	640,023
Total Local Current Expense Fund Revenues	<u>24,197,514</u>

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, 2018 and ending June 30, 2019:

5000 Instructional Programs	76,684,930
6000 System-Wide Support Services	8,568,378
7000 Ancillary Services	101,365
Total State Public School Fund Appropriation	<u>85,354,673</u>

Section 4 - The following revenues are estimated to be available to the State Public Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Public School Fund	<u>85,354,673</u>
Total State Public School Fund Revenues	<u>85,354,673</u>

BUDGET RESOLUTION

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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, 2018 and ending June 30, 2019:

5000 Instructional Programs	3,285,806
6000 System-Wide Support Services	636,777
8000 Non-Programmed Charges	122,895
Total Federal Grants Fund Appropriation	4,045,478

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Federal Allocation	4,045,478

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, 2018 and ending June 30, 2019:

7000 Ancillary Services	7,013,778
8000 Non-Programmed Charges	284,500
Total Child Nutrition Fund Appropriation	7,298,278

Section 8 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

State Allocation	20,000
Federal Allocation	4,624,933
Local Revenues	2,653,345
Total Child Nutrition Fund Revenues	7,298,278

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, 2018 and ending June 30, 2019:

BUDGET RESOLUTION

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Category I Projects:

New Bern High School – Gym Floor	172,000
West Craven High – Lighting/Ceiling Repairs	50,000
HJ MacDonald Middle – Lighting/Ceiling Repairs	50,000
District (various locations) – HVAC Replacement	75,000
Havelock Elementary – Chiller Replacement	96,937
Bridgeton Elementary – Chiller Replacement	96,938
JT Barber – Temporary Classrooms (2)	98,000

Category II Projects:

Furniture (various locations)	
Furniture & Equipment	127,625

Category III Projects:

Vehicles & Equipment	
Facilities/Maint – 4WD Truck	30,000
Facilities/Maintenance – Box Truck	34,000
Facilities/Maintenance – Van	28,000
Transportation – Activity Buses (2)	191,500
Transportation – Mini Bus (EC Transport)	50,000
Technology – Equip (iPad lease year 2)	894,967

Total Capital Outlay Fund Appropriation	<u>1,994,967</u>
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Section 10 -The following revenues are estimated to be available to the local Capital Outlay Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

County Appropriation	<u>1,994,967</u>
Total Capital Outlay Fund Revenues	<u>1,994,967</u>

Section 11 - All appropriations shall first be paid from revenues restricted as to use and second from unrestricted revenues.

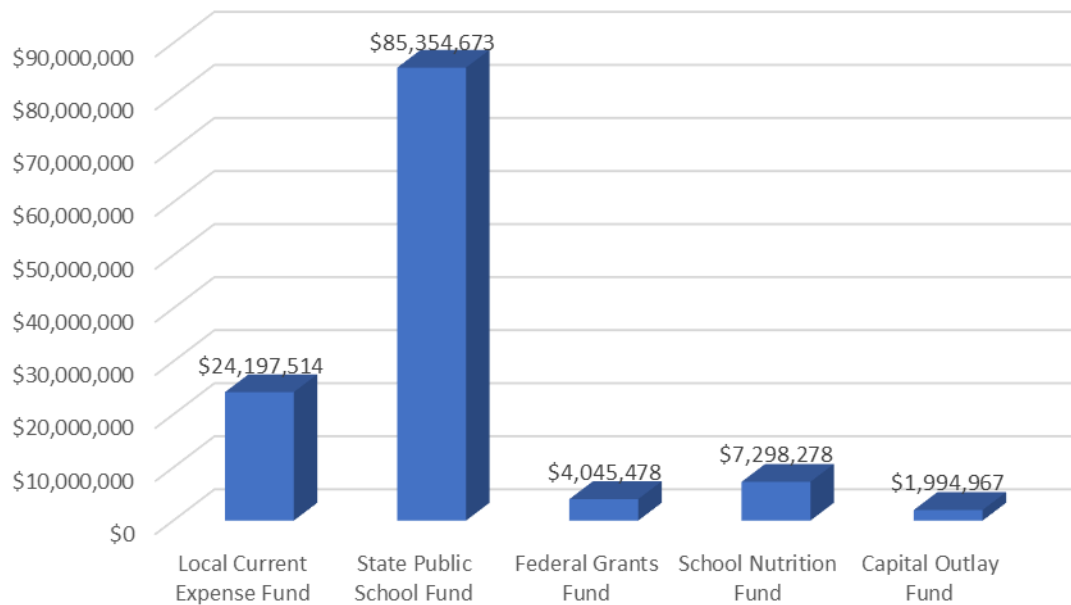
Section 12 - The superintendent or designee is hereby authorized to transfer appropriations within a fund within limitations imposed by funding agency. A report will be filed with the Board of Education of all transfer(s) at the function level. This report will be filed at the end of the year or earlier upon request.

Adopted this ____Th day of June 2018.

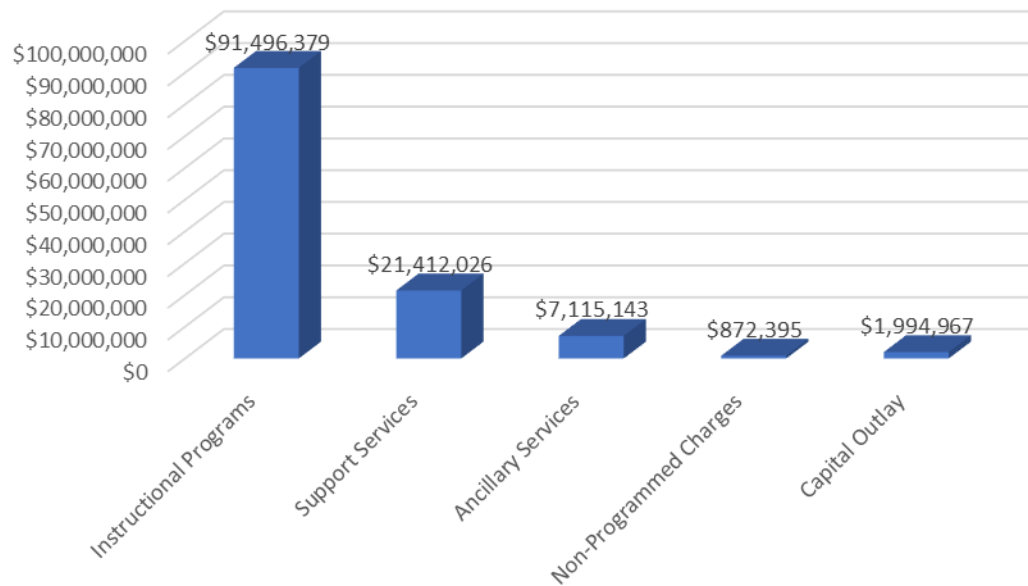
Finance Officer

Craven County Board of Education FY 2018-2019 Total Budget

2017-2018 Total Revenues



2017-2018 Expenditures



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. If the county commissioners allocate their appropriations by purpose, function or project, the school board, without the approval of the county commissioners, may not make any amendment that would require the use of money from the county appropriation in excess of the change permitted by the county budget ordinance.

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	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:

5000 – Instructional Programs
6000 – System-Wide Support Services
7000 – Ancillary Services
8000 – Non-Programmed Charges
9000 – Capital Outlay

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..

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.

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.

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.

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	400 - Supplies and Materials
200 - Employee Benefits	500 - Capital Outlay
300 - Purchased Services	700 - Transfers

Location Codes – Use to track location of expenditures/expense

000 District Wide	340 Havelock High
304 A. H. Bangert Elementary	344 Havelock Middle
306 Ben D Quinn Elementary	348 J. T. Barber
308 Bridgeton Elementary	350 J. W. Smith Elementary
312 Brinson Elementary	356 New Bern High
314 Craven Early College High School	360 Oaks Road Elementary
316 Creekside Elementary	362 Roger Bell Elementary
320 Vanceboro-Farm Life Elementary	364 Trent Park Elementary
321 Early College EAST High	368 Tucker Creek Middle
324 Grover C Fields Middle	372 W Craven High
328 G. A. Barden Elementary	376 W Craven Middle
332 H. J. MacDonald Middle	378 W. J. Gurganus Elementary
336 Havelock Elementary	380 A. W. Edwards Elementary

Use and Sort Codes are used as an internal tool to further identify accounts and programs within programs.

Local Current Expense Fund Budget

Summary

Summary of Local Current Expense Budget Revenues and Expenditures FYE 2019

LOCAL REVENUES			Projected 17/18	Projected 18/19
		IMPACT AID (PL-874)	\$1,250,000	\$1,000,000
		DOD - PL102-484	\$300,000	\$282,500
		NC MEDICAID ADM REIMB	\$150,000	\$150,000
		SALES TAX REFUND	\$90,000	\$90,000
		FINES AND FORFEITURES	\$350,000	\$350,000
		INTEREST	\$17,500	\$20,000
		BANGERT FUND SERVICE FEE	\$25,000	\$25,000
		INDIRECT COSTS	\$460,000	\$450,000
		CRAVEN COUNTY APPROPR	\$21,784,958	\$21,189,991
		FUND BALANCE APPROPRIATION	\$553,623	\$640,023
		TOTAL PROJECTED REVENUES	\$24,981,081	\$24,197,514
LOCAL EXPENDITURES				Projected 18/19
	<u>PRC</u>	<u>SALARIES</u>		
	001	CLASSROOM TEACHERS		\$594,000
	002	CENTRAL OFFICE ADMIN		\$789,862
	003	NON INSTR SUPPORT PERSONNEL		\$2,848,773
	004	INSTR SUPPORT NON CERTIFIED		\$22,700
	005	SCHOOL BUILDING ADMIN		\$1,061,668
	007	INSTRUCTIONAL SUPPORT CERT		\$42,130
	009	NON CONTRIBUTORY EMP BEN		\$4,020,135
	015	TECHNOLOGY		\$121,565
	028	STAFF DEVELOPMENT		\$5,000
	056/706	TRANSPORTATION		\$1,102
	301	JROTC		\$39,654
	308	EC IMPACT AID ALLOCATION		\$11,000
	801	ARTS		\$3,500
	802	BAND/CHORAL		\$28,500
	804	ATHLETIC		\$460,000
	825	BOARD OF EDUCATION		\$46,800
	830	UTILITIES		\$54,874
	840/842	MAINTENANCE		\$1,092,831
	845	CENTRAL SUPPORT SERVICES		\$4,100
	850	PRINTING DEPARTMENT		\$77,690
		TOTAL SALARIES		\$11,325,884
		<u>BENEFITS</u>		
		SOCIAL SECURITY		\$866,117
		RETIREMENT		\$2,064,945
		HOSPITALIZATION		\$989,764
		WORKERS COMP INSURANCE		\$175,000
		UNEMPLOYMENT INSURANCE		\$7,500

		TOTAL BENEFITS		\$4,103,325
		TOTAL SALARY & BENEFITS		\$15,429,209
		OTHER COSTS		
		CONTRACT SERVICES		\$947,763
		WORKSHOP/TRAVEL		\$85,200
		OTHER PROF/TECHNICAL SVC		\$247,300
		UTILITIES - ELEC		\$2,500,000
		UTILITIES - GAS		\$140,000
		UTILITIES - WASTE MGMT		\$62,500
		CONTRACT REPAIR/MAINT - EQUIP		\$10,000
		RENTALS/LEASES		\$72,000
		TRAVEL REIMBURSEMENT		\$113,050
		TELEPHONE		\$157,700
		POSTAGE		\$1,500
		TELECOMMUNICATION SVC		\$50,000
		EDUCATION REIMBURSEMENT		\$8,000
		MEMBERSHIP DUES/FEES		\$160,450
		BANK SERVICE FEES		\$8,100
		LIABILITY INSURANCE		\$88,000
		VEHICLE LIABILITY INS		\$55,000
		PROPERTY INSURANCE		\$265,000
		FIDELITY BOND		\$5,500
		ACCIDENT INSURANCE		\$7,000
		SUPPLIES AND MATERIALS		\$784,975
		SOFTWARE		\$346,651
		FUEL FOR FACILITIES		\$25,000
		REPAIR PARTS/MATERIALS/LABOR		\$1,834,915
		GAS/DIESEL FUEL		\$91,900
		FOOD PURCHASES		\$5,000
		FURNITURE AND EQUIPMENT		\$52,800
		COMPUTER EQUIPMENT		\$148,000
		PURCHASE OF INV EQUIPMENT		\$30,000
		TRF TO CHARTER SCHOOLS		\$465,000
		TOTAL OTHER COSTS		\$8,768,304
		TOTAL LOCAL EXPENDITURES		\$24,197,514

Local Current Expense Fund Budget

Detail

LOCAL BUDGET EXPENDITURES

PRC CLASSROOM
001 TEACHERS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	001	121	TEACHER	16	\$654,083	\$560,000
			125	NEW TEACHER ORIENTATION		\$4,464	\$5,000
			187	SALARY DIFFERENTIAL		\$31,272	\$14,000
			195	PLANNING PERIOD STIPEND		\$10,700	\$15,000
			211	FICA/REGULAR		\$51,108	\$45,441
			221	RETIREMENT/REGULAR		\$115,098	\$109,534
			231	HEALTH INSURANCE		\$95,242	\$103,768
			332	TRAVEL REIMBURSEMENT		\$7,330	\$6,500
					16	\$969,297	\$859,243

PRC
002 CENTRAL OFFICE

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6110	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$87,720	\$90,024
			211	FICA/REGULAR		\$6,742	\$6,887
			221	RETIREMENT/REGULAR		\$14,692	\$16,600
			231	HEALTH INSURANCE		\$5,880	\$6,714
			332	TRAVEL REIMBURSEMENT		\$3,999	\$4,000
	6120	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$73,441	\$74,442
			211	FICA/REGULAR		\$5,646	\$5,695
			221	RETIREMENT/REGULAR		\$12,304	\$13,727
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6200	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$81,590	\$82,590
			211	FICA/REGULAR		\$6,273	\$6,318
			221	RETIREMENT/REGULAR		\$13,669	\$15,230
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6300	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$80,385	\$77,134
			211	FICA/REGULAR		\$6,178	\$5,901
			221	RETIREMENT/REGULAR		\$13,461	\$14,224
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6550	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$65,440	\$86,000
			211	FICA/REGULAR		\$5,035	\$6,579
			221	RETIREMENT/REGULAR		\$10,971	\$15,858
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6580	002	113	DIRECTOR AND/OR SUPERVISOR	0	\$77,546	\$0
			211	FICA/REGULAR		\$5,962	\$0
			221	RETIREMENT/REGULAR		\$12,992	\$0

			231	HEALTH INSURANCE		\$5,880	\$0
	6610	002	115	FINANCE OFFICER	1	\$95,410	\$96,410
			211	FICA/REGULAR		\$7,335	\$7,375
			221	RETIREMENT/REGULAR		\$15,984	\$17,778
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6620	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$63,442	\$64,442
			211	FICA/REGULAR		\$4,853	\$4,930
			221	RETIREMENT/REGULAR		\$10,576	\$11,883
			231	HEALTH INSURANCE		\$5,880	\$6,104
	6860	002	113	DIRECTOR AND/OR SUPERVISOR	0	\$78,723	\$0
			187	SALARY DIFFERENTIAL		\$22,608	\$26,344
			211	FICA/REGULAR		\$7,790	\$2,015
			221	RETIREMENT/REGULAR		\$16,974	\$4,858
			231	HEALTH INSURANCE		\$5,880	\$0
	6941	002	183	BONUS PAY		\$8,715	\$8,715
			187	SALARY DIFFERENTIAL		\$30,800	\$39,684
			211	FICA/REGULAR		\$2,969	\$3,703
			221	RETIREMENT/REGULAR		\$6,561	\$8,925
			332	TRAVEL REIMBURSEMENT		\$17,640	\$22,000
			411	SUPPLIES AND MATERIALS		\$15,064	\$5,000
	6942	002	187	SALARY DIFFERENTIAL		\$52,752	\$79,035
			211	FICA/REGULAR		\$4,059	\$6,046
			221	RETIREMENT/REGULAR		\$8,844	\$14,574
	6950	002	113	DIRECTOR AND/OR SUPERVISOR	1	\$63,442	\$64,442
			187	SALARY DIFFERENTIAL		\$600	\$600
			211	FICA/REGULAR		\$4,878	\$4,976
			221	RETIREMENT/REGULAR		\$10,629	\$11,994
			231	HEALTH INSURANCE		\$5,880	\$6,104
	7100	002	113	DIRECTOR AND/OR SUPERVISOR		\$14,616	\$0
			211	FICA/REGULAR		\$1,124	\$0
			221	RETIREMENT/REGULAR		\$2,449	\$0
			231	HEALTH INSURANCE		\$1,841	\$0
					8	\$1,287,869	\$1,076,379

PRC
003 NON-INSTRUCTIONAL SUPPORT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	003	162	SUB-REG TEACHER ABSENCE		\$15,927	\$16,500
			211	FICA/REGULAR		\$1,221	\$1,262
	5400	003	151	OFFICE SUPPORT	41	\$1,178,730	\$1,079,279
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$27,896	\$25,700
			199	OVERTIME PAY		\$2,268	\$2,500
			211	FICA/REGULAR		\$86,481	\$84,722

			221	RETIREMENT/REGULAR		\$208,300	\$204,219
			231	HEALTH INSURANCE		\$253,262	\$250,264
	5820	003	151	OFFICE SUPPORT	23	\$552,500	\$655,100
			211	FICA/REGULAR		\$39,600	\$50,115
			221	RETIREMENT/REGULAR		\$94,650	\$120,800
			231	HEALTH INSURANCE		\$87,500	\$140,392
	6110	003	151	OFFICE SUPPORT	8	\$256,055	\$276,350
			152	TECHNICIAN		\$80,544	\$0
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$9,296	\$9,300
			211	FICA/REGULAR		\$24,362	\$21,852
			221	RETIREMENT/REGULAR		\$60,209	\$52,674
			231	HEALTH INSURANCE		\$53,519	\$48,832
	6300	003	151	OFFICE SUPPORT		\$1,467	\$1,600
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$638	\$720
			211	FICA/REGULAR		\$212	\$177
			221	RETIREMENT/REGULAR		\$461	\$428
			231	HEALTH INSURANCE		\$0	\$305
	6400	003	151	OFFICE SUPPORT		\$0	\$0
			152	TECHNICIAN	10	\$367,791	\$463,626
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$2,280	\$1,440
			187	SALARY DIFFERENTIAL		\$2,424	\$2,424
			211	FICA/REGULAR		\$27,261	\$35,763
			221	RETIREMENT/REGULAR		\$63,695	\$86,205
			231	HEALTH INSURANCE		\$43,056	\$61,040
	6540	003	165	SUBSTITUTE/NON-TEACHING		\$210	\$250
			173	CUSTODIAN	2	\$7,500	\$52,000
			211	FICA/REGULAR		\$1,130	\$3,997
			221	RETIREMENT/REGULAR		\$3,163	\$4,794
			231	HEALTH INSURANCE		\$500	\$18,312
	6550	003	181	SUPPLEMENT/SUPPLEMENTARY PAY		\$1,200	\$600
			211	FICA/REGULAR		\$92	\$46
			221	RETIREMENT/REGULAR		\$200	\$111
	6580	003	151	OFFICE SUPPORT	1	\$24,278	\$31,214
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$720	\$720
			211	FICA/REGULAR		\$1,810	\$2,443
			221	RETIREMENT/REGULAR		\$4,298	\$5,889
			231	HEALTH INSURANCE		\$5,877	\$6,104
	6610	003	151	OFFICE SUPPORT	5	\$98,186	\$226,870
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$2,769	\$2,580
			211	FICA/REGULAR		\$48,035	\$17,553
			221	RETIREMENT/REGULAR		\$16,090	\$42,311
			231	HEALTH INSURANCE		\$13,391	\$30,520
			311	CONTRACTED SERVICES		\$553,185	\$0

					90	\$4,324,239	\$4,139,904
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PRC
004 INSTRUCTIONAL SUPPORT PERSONNEL - NON CERT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5810	004	167	T A SAL SUB/REG TEACHER ABSEN		\$814	\$200
			211	FICA/REGULAR		\$62	\$15
	5840	004	165	SUBSTITUTE/NON-TEACHING		\$21,707	\$22,500
			211	FICA/REGULAR		\$1,731	\$1,721
			221	RETIREMENT/REGULAR		\$550	\$0
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$1,482	\$1,000
			332	TRAVEL REIMBURSEMENT		\$1,800	\$1,700
			411	SUPPLIES AND MATERIALS		\$8,633	\$7,000
						\$36,779	\$34,137

PRC
005 SCHOOL ADMINISTRATION

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5400	005	332	TRAVEL REIMBURSEMENT		\$2,000	\$5,000
			361	MEMBERSHIP DUES AND FEES		\$23,400	\$25,000
	5401	005	180	SUPPLEMENT/BENEFITS RELATED PA		\$1,639	\$0
			231	HEALTH INSURANCE		\$0	\$0
	5410	005	187	SALARY DIFFERENTIAL		\$412,457	\$398,043
			211	FICA/REGULAR		\$32,427	\$30,450
			221	RETIREMENT/REGULAR		\$72,005	\$73,399
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$2,400	\$3,000
	5420	005	116	ASSIST PRINCIPAL NON-TEACHING	11	\$644,318	\$470,564
			117	OTHER ASSIST PRINCIPAL ASSIGN	2	\$191,799	\$86,930
			129	OTHER PROFESSIONAL ED ASSIGN		\$11,661	\$2,600
			187	SALARY DIFFERENTIAL		\$105,187	\$103,531
			211	FICA/REGULAR		\$72,196	\$50,767
			221	RETIREMENT/REGULAR		\$167,761	\$122,372
			231	HEALTH INSURANCE		\$76,200	\$67,144
2 Total					13	\$1,815,450	\$1,438,801

PRC
007 INSTRUCTIONAL SUPPORT PERSONNEL - CERT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5830	007	131	INSTRUCT SUPPORT I/REG TCH	1	\$47,000	\$42,130
			211	FICA/REGULAR		\$4,000	\$3,223
			221	RETIREMENT/REGULAR		\$8,000	\$7,769

			231	HEALTH INSURANCE		\$3,000	\$6,104
			361	MEMBERSHIP DUES AND FEES		\$0	\$0
2 Total					1	\$62,000	\$59,226

PRC
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	009	181	SUPPLEMENT/SUPPLEMENTARY PAY		\$2,999,609	\$3,893,785
			211	FICA/REGULAR		\$229,717	\$297,875
			221	RETIREMENT/REGULAR		\$509,143	\$718,014
	5210	009	185	BONUS LEAVE PAYOFF		\$168	\$200
			188	ANNUAL LEAVE PAYOFF		\$4,232	\$4,200
			211	FICA/REGULAR		\$399	\$337
			221	RETIREMENT/REGULAR		\$1,014	\$811
	5230	009	188	ANNUAL LEAVE PAYOFF		\$2,370	\$2,500
			211	FICA/REGULAR		\$182	\$191
			221	RETIREMENT/REGULAR		\$406	\$461
	5330	009	188	ANNUAL LEAVE PAYOFF		\$5,480	\$3,000
			211	FICA/REGULAR		\$802	\$230
			221	RETIREMENT/REGULAR		\$1,747	\$553
	5400	009	184	LONGEVITY PAY		\$18,797	\$0
			185	BONUS LEAVE PAYOFF		\$2,100	\$2,100
			188	ANNUAL LEAVE PAYOFF		\$7,302	\$4,000
			211	FICA/REGULAR		\$4,292	\$467
			221	RETIREMENT/REGULAR		\$9,352	\$1,125
	5420	009	188	ANNUAL LEAVE PAYOFF		\$0	\$400
			211	FICA/REGULAR		\$400	\$31
			221	RETIREMENT/REGULAR		\$800	\$74
	6110	009	184	LONGEVITY PAY		\$30,047	\$25,000
			211	FICA/REGULAR		\$2,856	\$1,913
			221	RETIREMENT/REGULAR		\$5,034	\$4,610
	6120	009	184	LONGEVITY PAY		\$4,774	\$5,000
			211	FICA/REGULAR		\$365	\$383
			221	RETIREMENT/REGULAR		\$786	\$922
	6200	009	184	LONGEVITY PAY		\$7,343	\$7,000
			211	FICA/REGULAR		\$562	\$536
			221	RETIREMENT/REGULAR		\$1,209	\$1,291
	6300	009	184	LONGEVITY PAY		\$4,871	\$5,000
			211	FICA/REGULAR		\$798	\$383
			221	RETIREMENT/REGULAR		\$1,741	\$922
	6400	009	184	LONGEVITY PAY		\$15,059	\$15,000
			185	BONUS LEAVE PAYOFF		\$5,337	\$5,500
			188	ANNUAL LEAVE PAYOFF		\$8,005	\$8,000

			211	FICA/REGULAR		\$1,772	\$2,180
			221	RETIREMENT/REGULAR		\$3,967	\$5,255
	6520	009	184	LONGEVITY PAY		\$4,327	\$4,500
			211	FICA/REGULAR		\$331	\$344
			221	RETIREMENT/REGULAR		\$712	\$830
	6550	009	184	LONGEVITY PAY		\$10,175	\$3,500
			211	FICA/REGULAR		\$778	\$268
			221	RETIREMENT/REGULAR		\$1,689	\$645
	6580	009	184	LONGEVITY PAY		\$23,275	\$12,000
			185	BONUS LEAVE PAYOFF		\$8,604	\$3,000
			188	ANNUAL LEAVE PAYOFF		\$0	\$1,500
			189	ST DISAB PAY < 6 MOS		\$2,685	\$2,000
			211	FICA/REGULAR		\$3,256	\$1,415
			221	RETIREMENT/REGULAR		\$6,681	\$3,411
	6610	009	184	LONGEVITY PAY		\$9,774	\$4,000
			185	BONUS LEAVE PAYOFF		\$52	\$50
			188	ANNUAL LEAVE PAYOFF		\$391	\$100
			211	FICA/REGULAR		\$696	\$317
			221	RETIREMENT/REGULAR		\$3,673	\$765
	6620	009	184	LONGEVITY PAY		\$967	\$1,000
			211	FICA/REGULAR		\$74	\$77
			221	RETIREMENT/REGULAR		\$166	\$184
	6860	009	184	LONGEVITY PAY		\$3,675	\$3,500
			211	FICA/REGULAR		\$281	\$268
			221	RETIREMENT/REGULAR		\$610	\$645
	6941	009	184	LONGEVITY PAY		\$1,300	\$1,300
			211	FICA/REGULAR		\$100	\$99
			221	RETIREMENT/REGULAR		\$225	\$240
	6942	009	184	LONGEVITY PAY		\$4,850	\$3,000
			188	ANNUAL LEAVE PAYOFF		\$0	\$0
			211	FICA/REGULAR		\$664	\$230
			221	RETIREMENT/REGULAR		\$1,590	\$553
2 Total						\$4,012,613	\$5,068,988

PRC
014 VOC ED PROGRAM SUPPORT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5220	014	311	CONTRACTED SERVICES		\$38,263	\$38,263
2 Total						\$38,263	\$38,263

PRC SCHOOL
015 TECHNOLOGY

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	015	311	CONTRACTED SERVICES		\$15,200	\$18,000
			411	SUPPLIES AND MATERIALS		\$29,502	\$30,000
			418	COMPUTER SOFTWARE & SUPPLIES		\$66,235	\$210,000
			461	FURNITURE & EQUIPMENT		\$16,163	\$7,000
			462	COMPUTER EQUIPMENT		\$469,156	\$50,000
	6400	015	146	SPECIALIST-SCHOOL BASED	2	\$140,000	\$79,865
			152	TECHNICIAN	1	\$40,000	\$40,000
			180	SUPPLEMENT/BENEFITS RELATED PA		\$729	\$0
			181	SUPPLEMENT/SUPPLEMENTARY PAY		\$400	\$600
			199	OVERTIME PAY		\$1,100	\$1,100
			211	FICA/REGULAR		\$13,921	\$9,300
			221	RETIREMENT/REGULAR		\$30,336	\$22,417
			231	HEALTH INSURANCE		\$17,640	\$18,312
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$3,932	\$5,000
			411	SUPPLIES AND MATERIALS		\$533	\$600
			418	COMPUTER SOFTWARE & SUPPLIES		\$2,123	\$2,500
			422	REPAIR PARTS/MAT/LAB/GREASE		\$158,592	\$150,000
			552	LICENSE AND TITLE FEES		\$757	\$0
	6410	015	542	PURCHASE OF COMPUTER HARDWARE		\$131,053	\$0
2 Total					3	\$1,137,372	\$644,693

PRC
028 PROFESSIONAL DEVELOPMENT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	028	312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$60,000	\$22,000
	5870	028	163	SUB-STAFF DEV ABSENSE		\$6,866	\$3,000
			196	ST DEV PARTICIPANT PAY		\$1,500	\$1,000
			197	ST DEV INSTRUCTOR		\$1,000	\$1,000
			211	FICA/REGULAR		\$1,272	\$383
			221	RETIREMENT/REGULAR		\$705	\$922
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$6,377	\$8,500
	6623	028	312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$18,780	\$22,000
2 Total					0	\$96,500	\$58,805

PRC
036 TRANSFER TO CHARTER SCHOOLS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	8100	036	717	TRANS TO CHARTER SCHOOLS		\$448,835	\$465,000

2 Total					0	\$448,835	\$465,000
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PRC
056 TRANSPORTATION

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6550	056	165	SUBSTITUTE/NON-TEACHING		\$382	\$352
			211	FICA/REGULAR		\$18	\$27
	6551	056	319	OTHER PROF & TECHNICAL SRV		\$478	\$500
			418	COMPUTER SOFTWARE & SUPPLIES		\$123	\$121
2 Total					0	\$1,001	\$1,000

PRC
061 INSTRUCTIONAL SUPPLIES AND MATERIALS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	061	312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$250	\$0
			411	SUPPLIES AND MATERIALS		\$239,194	\$195,000
			418	COMPUTER SOFTWARE & SUPPLIES		\$3,885	\$0
			461	FURNITURE & EQUIPMENT		\$25,239	\$15,000
	6710	061	319	OTHER PROF & TECHNICAL SRV		\$12,500	\$12,500
			326	CONTR R & M - EQUIPMENT		\$3,000	\$3,000
			411	SUPPLIES AND MATERIALS		\$1,175	\$1,175
2 Total					0	\$285,243	\$226,675

PRC
301 JROTC

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5111	301	123	JROTC TEACHER		\$50,000	\$39,654
			211	FICA/REGULAR		\$0	\$3,034
			221	RETIREMENT/REGULAR		\$0	\$7,312
			231	HEALTH INSURANCE		\$0	\$0
2 Total					0	\$50,000	\$50,000

PRC
305 NC MEDICAID ADM OUTREACH

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	305	411	SUPPLIES AND MATERIALS		\$69,670	\$40,000
	6910	305	311	CONTRACTED SERVICES		\$62,500	\$65,000
			411	SUPPLIES AND MATERIALS		\$150	\$500
			418	COMPUTER SOFTWARE & SUPPLIES		\$17,680	\$44,500
2 Total					0	\$150,000	\$150,000

PRC
308 EC IMPACT AID ALLOCATION

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5210	308	121	TEACHER		\$47	\$0
			163	SUB-STAFF DEV ABSENCE		\$9,662	\$11,000
			211	FICA/REGULAR		\$1,067	\$842
			221	RETIREMENT/REGULAR		\$47	\$2,028
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$8,405	\$4,000
			314	PRINTING & BINDING FEES		\$1,093	\$1,300
			361	MEMBERSHIP DUES AND FEES		\$300	\$300
			411	SUPPLIES AND MATERIALS		\$70,958	\$68,000
			418	COMPUTER SOFTWARE & SUPPLIES		\$469	\$9,030
			461	FURNITURE & EQUIPMENT		\$2,667	\$1,800
	6200	308	332	TRAVEL REIMBURSEMENT		\$1,050	\$1,000
			341	TELEPHONE		\$817	\$700
2 Total					0	\$100,001	\$100,000

PRC
345 DOD-PL102-484/SECT 386

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	345	311	CONTRACTED SERVICES		\$110,000	\$50,000
			462	COMPUTER EQUIPMENT		\$167,125	\$20,000
			311	CONTRACTED SERVICES		\$8,832	\$10,000
	6400	345	199	OVERTIME PAY		\$300	\$0
			211	FICA/REGULAR		\$22	\$0
			221	RETIREMENT/REGULAR		\$50	\$0
			231	HEALTH INSURANCE		\$960	\$0
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$7,500	\$7,500
			341	TELEPHONE		\$10,000	\$10,000
			411	SUPPLIES AND MATERIALS		\$10,000	\$10,000
			418	SOFTWARE RENEWALS		\$0	\$50,000
			461	FURNITURE & EQUIPMENT		\$25,000	\$0
			462	COMPUTER EQUIPMENT		\$220,113	\$75,000
			542	PURCHASE OF COMPUTER HARDWARE		\$58,713	\$0
			343	TELECOMMUNICATIONS SERVICES		\$51,000	\$50,000
	6410				0	\$669,615	\$282,500

PRC
706 LOCAL TRANSPORTATION COST

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6400	706	422	REPAIR PARTS/MAT/LAB/GREASE		\$7,334	\$6,500
			423	GAS/DIESEL FUEL		\$3,816	\$3,100
	6550	706	181	SUPPLEMENT/SUPPLEMENTARY PAY		\$1,680	\$750
			211	FICA/REGULAR		\$129	\$57
			221	RETIREMENT/REGULAR		\$280	\$138
			332	TRAVEL REIMBURSEMENT		\$9,446	\$10,000
			352	EDUCATION REIMBURSEMENT		\$13,118	\$8,000
			422	REPAIR PARTS/MAT/LAB/GREASE		\$28,791	\$0
	6552	706	422	REPAIR PARTS/MAT/LAB/GREASE		\$5,318	\$8,500
	6553	706	422	REPAIR PARTS/MAT/LAB/GREASE		\$1,167	\$1,100
			423	GAS/DIESEL FUEL		\$818	\$1,100
	6560	706	422	REPAIR PARTS/MAT/LAB/GREASE		\$667	\$130
			423	GAS/DIESEL FUEL		\$1,282	\$1,500
	6580	706	422	REPAIR PARTS/MAT/LAB/GREASE		\$0	\$0
			423	GAS/DIESEL FUEL		\$1,154	\$1,200
2 Total					0	\$75,000	\$42,076

PRC
801 ARTS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5502	801	162	SUB-REG TEACHER ABSENCE		\$1,646	\$500
			163	SUB-STAFF DEV ABSENSE		\$0	\$0
			192	ADD'L RESPONSIBILITY STIPEND		\$3,000	\$3,000
			211	FICA/REGULAR		\$230	\$268
			221	RETIREMENT/REGULAR		\$500	\$645
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$305	\$300
			319	OTHER PROF & TECHNICAL SRV		\$3,450	\$800
			411	SUPPLIES AND MATERIALS		\$3,599	\$5,000
2 Total					0	\$12,730	\$10,513

PRC
802 BAND/CHORAL

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5502	802	126	EXTENDED CONTRACTS		\$15,500	\$15,000
			192	ADD'L RESPONSIBILITY STIPEND		\$13,500	\$13,500
			211	FICA/REGULAR		\$2,219	\$2,180
			221	RETIREMENT/REGULAR		\$4,834	\$5,255

			411	SUPPLIES AND MATERIALS		\$10,788	\$4,000
			461	FURNITURE & EQUIPMENT		\$5,712	\$6,000
2 Total					0	\$52,553	\$45,936

PRC
804 ATHLETICS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5501	804	192	ADD'L RESPONSIBILITY STIPEND		\$490,705	\$460,000
			211	FICA/REGULAR		\$37,539	\$35,190
			221	RETIREMENT/REGULAR		\$81,801	\$84,824
			311	CONTRACTED SERVICES		\$30,500	\$30,000
			378	SCHOLASTIC ACCIDENT INSURANCE		\$6,909	\$7,000
			411	SUPPLIES AND MATERIALS		\$163	\$200
			423	GAS/DIESEL FUEL		\$5,000	\$5,000
2 Total					0	\$652,617	\$622,214

PRC
815 HUMAN RESOURCES SUPPORT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6613	815	319	BACKGROUND CHECKS		\$0	\$30,000
	6613	815	311	ADD'L RESPONSIBILITY STIPEND		\$0	\$5,500
	6620		312	WORKSHOPS		\$0	\$1,000
	6620		332	TRAVEL		\$0	\$10,000
	6620	815	311	CONTRACT SVC - RECORDS/AEP		\$0	\$60,000
	6620		361	MEMBERSHIP AND DUES		\$0	\$500
	6620		411	SUPPLIES/MATERIALS		\$0	\$1,000
	6620	815	418	COOK SOFTWARE RENEWAL		\$0	\$500
	6620		311	RETIREMENT CELEBRATION CONTRACT		\$0	\$8,000
	6620		411	RETIREMENT CELEBRATION SUPPLIES		\$0	\$1,000
	6620		414	RETIREMENT CELEBRATION BOOKS		\$0	\$1,000
	6622		332	RECRUITMENT TRAVEL		\$0	\$15,000
	6622		411	RECRUITMENT SUPPLIES/MATERIALS		\$0	\$3,000
					0	\$0	\$136,500

PRC
825 BOARD OF
EDUCATION

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6610	825	312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$5,300	\$5,400
			326	CONTR R & M - EQUIPMENT		\$4,999	\$7,000
			332	TRAVEL REIMBURSEMENT		\$3,834	\$1,500
			361	MEMBERSHIP DUES AND FEES		\$90	\$150

			362	BANK SERVICE FEES		\$6,470	\$7,500
			363	ASSESSMENTS/PENALTIES		\$480	\$600
			411	SUPPLIES AND MATERIALS		\$7,405	\$8,000
			418	COMPUTER SOFTWARE & SUPPLIES		\$18,000	\$30,000
			461	FURNITURE & EQUIPMENT		\$1,743	\$0
	6910	825	192	ADD'L RESPONSIBILITY STIPEND		\$46,800	\$46,800
			211	FICA/REGULAR		\$3,580	\$3,580
			311	CONTRACTED SERVICES		\$2,350	\$2,000
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$2,585	\$2,500
			319	OTHER PROF & TECHNICAL SRV		\$4,000	\$3,000
			332	TRAVEL REIMBURSEMENT		\$36,350	\$36,350
			361	MEMBERSHIP DUES AND FEES		\$78,367	\$75,000
			411	SUPPLIES AND MATERIALS		\$0	\$1,000
			451	FOOD PURCHASES		\$4,845	\$5,000
			462	COMPUTER EQUIPMENT		\$8,425	\$0
	6920	825	311	CONTRACTED SERVICES - LEGAL		\$171,478	\$170,000
	6930	825	311	CONTRACTED SERVICES - AUDIT		\$41,000	\$41,000
	6940	825	311	CONTRACTED SERVICES		\$80,200	\$95,000
			342	POSTAGE		\$1,477	\$1,500
			361	MEMBERSHIP DUES AND FEES		\$68,730	\$60,000
			411	SUPPLIES AND MATERIALS		\$44,908	\$40,000
			462	COMPUTER EQUIPMENT		\$2,000	\$3,000
2 Total					0	\$645,416	\$645,880

PRC
830 UTILITIES

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6510	830	341	TELEPHONE		\$91,069	\$157,000
	6530	830	153	ADM SPECIALIST-CENTRAL SUPPORT	1	\$54,874	\$54,874
			211	FICA/REGULAR		\$4,140	\$4,198
			221	RETIREMENT/REGULAR		\$9,401	\$10,119
			231	HEALTH INSURANCE		\$6,368	\$6,104
			311	CONTRACTED SERVICES		\$152,000	\$0
			321	PUBLIC UTIL - ELECTRIC SRV		\$2,485,040	\$2,500,000
			322	PUBLIC UTIL - NATURAL GAS		\$134,362	\$140,000
			324	WASTE MANAGEMENT		\$62,452	\$62,500
			418	COMPUTER SOFTWARE & SUPPLIES		\$6,650	\$0
			421	FUEL FOR FACILITIES		\$23,881	\$25,000
2 Total					1	\$3,030,237	\$2,959,795

PRC
835 INSURANCE

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5890	835	371	LIABILITY INSURANCE		\$3,000	\$3,000
	6613	835	232	WORKERS' COMP INS		\$175,000	\$175,000
			233	UNEMPLOYMENT INS		\$7,735	\$7,500
			319	POST ACCIDENT DRUG SCREENS		\$4,200	\$0
			371	LIABILITY INSURANCE		\$83,289	\$85,000
			372	VEHICLE LIABILITY INSURANCE		\$52,030	\$55,000
			373	PROPERTY INSURANCE		\$260,323	\$265,000
			375	FIDELITY BOND PREMIUM		\$5,113	\$5,500
			411	SUPPLIES AND MATERIALS		\$40	\$0
2 Total					0	\$590,730	\$596,000

PRC
840 FACILITIES MAINTENANCE

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	840	461	FURNITURE & EQUIPMENT		\$232,272	\$0
	6540	840	411	SUPPLIES AND MATERIALS		\$372,339	\$300,000
	6550	840	422	REPAIR PARTS/MAT/LAB/GREASE		\$46,896	\$55,000
			423	GAS/DIESEL FUEL		\$64,611	\$80,000
	6580	840	175	SKILLED TRADES	27	\$999,506	\$999,285
			199	OVERTIME PAY		\$12,564	\$15,000
			211	FICA/REGULAR		\$75,958	\$77,593
			221	RETIREMENT/REGULAR		\$172,058	\$187,034
			231	HEALTH INSURANCE		\$185,760	\$164,808
	6580	840	113	DIRECTOR AND/OR SUPERVISOR	1	\$0	\$78,546
			211	FICA/REGULAR		\$0	\$6,009
			221	RETIREMENT/REGULAR		\$0	\$14,484
			231	HEALTH INSURANCE		\$0	\$6,104
			311	CONTRACTED SERVICES		\$124,167	\$125,000
			312	WORKSHOP EXP/ALLOWABLE TRAVEL		\$2,710	\$3,000
			319	OTHER PROF & TECHNICAL SRV		\$188,475	\$200,500
			411	SUPPLIES AND MATERIALS		\$450	\$0
			461	FURNITURE & EQUIPMENT		\$3,061	\$3,000
			551	PURCHASE OF VEHICLES		\$18,833	\$0
	6581	840	422	REPAIR PARTS/MAT/LAB/GREASE		\$1,884,657	\$1,594,857
			461	FURNITURE & EQUIPMENT		\$13,250	\$18,000
			462	COMPUTER EQUIPMENT		\$1,629	\$0
			541	PURCHASE OF EQUIPMENT		\$25,992	\$30,000
	9715	840	461	FURNITURE & EQUIPMENT		\$146,855	\$0

2 Total					28	\$4,572,043	\$3,958,220
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PRC
842 AV REPAIRS/MAINT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6582	842	422	REPAIR PARTS/MAT/LAB/GREASE		\$5,000	\$5,000
2 Total					0	\$5,000	\$5,000

PRC
845 CENTRAL SUPPORT SVC/PUBLIC RELATIONS

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	6620	845	311	CONTRACTED SERVICES		\$5,962	\$0
			332	TRAVEL		\$1,950	\$0
			418	SOFTWARE		\$11,353	\$0
	6622	845	319	BACKGROUND CHECKS		\$26,768	\$0
	6910	845	181	TEACHER SPOTLIGHT SUPPLEMENT		\$1,600	\$4,100
			411	BOE SUPPLIES/PR SUPPLIES		\$27,000	\$20,000
			411.03	BOE - A TEAM BANQUET			\$14,000
			411.05	BOE - RED CARPET GALA			\$8,500
	6950	845	411	SUPPLIES AND MATERIALS		\$6,300	\$0
			414	LIBRARY BOOKS		\$1,570	\$0
2 Total					0	\$82,503	\$46,600

PRC
850 PRINTING DEPARTMENT

Fund	Purpose	Program	Object	Obj Desc	# Posn	Current Budget	Proposed Budget
2	5110	850	411	SUPPLIES AND MATERIALS		\$21,000.00	\$21,000
			461	FURNITURE & EQUIPMENT		\$2,423.00	\$2,000
	6520	850	175	SKILLED TRADES	2	\$75,689.00	\$77,690
			180	SUPPLEMENT/BENEFITS RELATED PA		\$378.00	\$0
			211	FICA/REGULAR		\$5,707.00	\$5,943
			221	RETIREMENT/REGULAR		\$5,817.00	\$14,326
			231	HEALTH INSURANCE		\$12,681.00	\$12,208
			311	CONTRACTED SERVICES		\$325,285.00	\$230,000
			327	RENTALS/LEASES		\$72,030.00	\$72,000
2 Total					2	\$521,010.00	\$435,167

Total positions (not incl subs) 162
TOTAL PROPOSED EXPENDITURES

\$24,197,514

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. Additional personnel - assistant superintendents, 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. The ordinary purchase or replacement of library books for an existing library should be budgeted in the Local Current Expense Fund. Original purchases of library books in connection with the construction of a new school or the addition to an existing school should be budgeted as a part of the construction project in the Capital Outlay Fund.
- C. 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.
- D. 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 advalorem 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

Craven County Schools
FY 2019 Capital Outlay Budget Request

Category I Projects (over \$100,000)

School/District Location	Description	Rationale	Cost
New Bern High School	Gym Floor Replacement	Health/Safety/Instruction	\$172,000.00
TOTAL CATEGORY 1 (OVER 100K)			\$172,000.00

Category I Projects

School/District Location	Description	Rationale	Cost
West Craven High School	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$50,000.00
HJ MacDonald Middle District (Various)	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$50,000.00
Havelock Elementary School	HVAC Replacement	Health/Safety/Instruction	\$75,000.00
Bridgeton Elementary School	Chiller	Health/Safety/Instruction	\$96,937.50
JT Barber Elementary School	Chiller	Health/Safety/Instruction	\$96,937.50
	Temporary Classrooms (2)	Health/Safety/Instruction	\$98,000.00
TOTAL CATEGORY I			\$466,875.00

Category II Projects

District (Various)	Furniture Various Locations	Health/Safety/Instruction	\$127,625.00
TOTAL CATEGORY II			\$127,625.00

Category III Projects

Item	Quantity	Unit Cost	Total
Facilities/Maintenance: 4WD Truck	1	\$40,000.00	\$30,000.00
Facilities/Maintenance: Box Truck	1	\$34,000.00	\$34,000.00
Facilities/Maintenance: Van	1	\$28,000.00	\$28,000.00
Transportation: Activity Buses	2	\$95,750.00	\$191,500.00
Transportation: Mini-Bus (EC Transportation)	1	\$50,000.00	\$50,000.00
Technology: Equipment (iPad Lease Year 2)*	1	\$894,967.00	\$894,967.00
TOTAL CATEGORY III			\$1,228,467.00
			\$1,994,967.00

*This amount was moved 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

<u>Revenues</u>						
		<u>State Revenue</u>	-			
5.4341.035.000		Kinder Breakfast Reimburse.		20,000		
		Total State Revenue			20,000	
		<u>Federal Revenues</u>	-			
5.3811.035.000		USDA Grants- Regular		4,200,000		
5.3815.035.000		Commodities Received		424,933		
		Total Federal Revenue			4,624,933	
		<u>Local Revenues</u>	-			
5.4311.035.000		Sales Breakfast Full Pay		82,200		
5.4312.035.000		Sales Breakfast Reduced		0		
5.4314.035.000		Sales Lunch Full Pay		670,000		
5.4315.035.000		Sales Lunch Reduced		50,000		
5.4318.035.000		Sales Supplemental		470,000		
5.4450.035.000		Interest Earned on Investments		24,000		
5.4490.035.000		Other Operating Revenue		20,000		
5.4820.035.000		Disposal of Fixed Assets		10,000		
5.4910.035.000		Fund Equity Appropriation		1,327,145		
		Total Local Revenues			2,653,345	
Total PRC 035 Child Nutrition Revenues						7,298,278
<u>Expenditures</u>						
			<u>#</u>			
-	-	<u>Central Services</u>	<u>Posn.</u>			
-	-	<u>Salaries</u>	-			
5.7200.035.185	000	Salary-Bonus Pay		5,000		
5.7200.035.188	000	Salary-Annual Leave		12,000		
5.7200.035.189	000	Short Term Disability<Six Months		5,000		
		Total Salaries			22,000	
		<u>Benefits</u>	-			
5.7200.035.233	000	Unemployment Insurance		15,000		
		Total Benefits			15,000	
		<u>Other Cost</u>	-			
5.7200.035.311	000	Contracted Services		12,000		
5.7200.035.312	000	Workshop		19,000		
5.7200.035.313	000	Advertising Fees		3,000		

5.7200.035.314	000	Printing & Binding		20,000		
5.7200.035.321	000	Public Utilities-Electric Services		0		
5.7200.035.322	000	Public Utilities-Natural Gas		0		
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		11,000		
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		0		
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		11,000		
5.7200.035.462	000	Purchased- non-capitalized computer equip		110,000		
5.7200.035.541	000	Equipment		50,000		
5.7200.035.551	000	Purchase of Vehicles		120,000		
5.7200.035.552	000	License and Title Fees		2,500		
5.7200.035.571	000	Depreciation		0		
		Total Other Cost			546,300	
		Total Central Services				583,300
-	-	<u>Albert H Bangert Elementary</u>	-			-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	304	Salary-Director	0.043	3,000		
5.7200.035.151	304	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	304	Salary-Driver	0.076	2,800		
5.7200.035.174	304	Salary-Food Service Employee	1.190	35,000		
5.7200.035.175	304	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	304	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	304	Salary-Manager	1.000	28,000		
5.7200.035.199	304	Salary-Overtime Pay		50		
5.7200.035.184	304	Longevity Pay		700		
		Total Salaries			80,150	
		<u>Benefits</u>	-			

5.7200.035.211	304	Employer's Social Security		7,000		
5.7200.035.221	304	Employer's Retirement		10,000		
5.7200.035.231	304	Employer's Health Insurance		8,000		
5.7200.035.232	304	Worker's Compensation		4,000		
		Total Benefits			29,000	
		<u>Other Cost</u>	-			
5.7200.035.311	304	Contracted Services		1,000		
5.7200.035.312	304	Workshop		2,000		
5.7200.035.313	304	Advertising Fees		0		
5.7200.035.314	304	Printing & Binding		200		
5.7200.035.321	304	Public Utilities-Electric Services		0		
5.7200.035.322	304	Public Utilities-Natural Gas		0		
5.7200.035.326	304	Contracted Repairs & maintenance		1,000		
5.7200.035.327	304	Rentals		70		
5.7200.035.332	304	Travel		500		
5.7200.035.341	304	Telephone		0		
5.7200.035.342	304	Postage		0		
5.7200.035.344	304	Mobile Communication Costs		0		
5.7200.035.361	304	Membership dues & fees		200		
5.8100.035.392	304	Indirect Cost		11,000		
5.7200.035.411	304	Supplies and Materials		5,750		
5.7200.035.421	304	Fuel For Facilities		0		
5.7200.035.422	304	Repairs		2,000		
5.7200.035.423	304	Gas/Diesel Fuel		0		
5.7200.035.451	304	Food Purchase		70,000		
5.7200.035.453	304	Food Processing Supplies		7,000		
5.7200.035.461	304	Non-Capitalized Equipment		0		
5.7200.035.541	304	Equipment		15,000		
5.7200.035.571	304	Depreciation		7,000		
		Total Other Cost			122,720	
		Total Albert H Bangert Elementary				231,870
-	-	<u>Ben D Quinn Elementary</u>	-			-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	306	Salary-Director	0.043	3,000		
5.7200.035.151	306	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	306	Salary-Driver	0.076	2,800		
5.7200.035.174	306	Salary-Food Service Employee	1.250	32,000		
5.7200.035.175	306	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	306	Salary-Food Service Employee-Sub		1,500		
5.7200.035.176	306	Salary-Manager	1.000	32,000		
5.7200.035.199	306	Salary-Overtime Pay		50		

5.7200.035.184	306	Longevity Pay		1,500		
		Total Salaries			82,450	
		<u>Benefits</u>	-			
5.7200.035.211	306	Employer's Social Security		7,000		
5.7200.035.221	306	Employer's Retirement		13,000		
5.7200.035.231	306	Employer's Health Insurance		14,500		
5.7200.035.232	306	Worker's Compensation		4,000		
		Total Benefits			38,500	
		<u>Other Cost</u>	-			
5.7200.035.311	306	Contracted Services		1,000		
5.7200.035.312	306	Workshop		1,700		
5.7200.035.313	306	Advertising Fees		0		
5.7200.035.314	306	Printing & Binding		200		
5.7200.035.321	306	Public Utilities-Electric Services		0		
5.7200.035.322	306	Public Utilities-Natural Gas		0		
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		0		
5.7200.035.342	306	Postage		0		
5.7200.035.344	306	Mobile Communication Costs		0		
5.7200.035.361	306	Membership dues & fees		160		
5.8100.035.392	306	Indirect Cost		11,000		
5.7200.035.411	306	Supplies and Materials		2,700		
5.7200.035.421	306	Fuel For Facilities		0		
5.7200.035.422	306	Repairs		1,000		
5.7200.035.423	306	Gas/Diesel Fuel		0		
5.7200.035.451	306	Food Purchase		67,000		
5.7200.035.453	306	Food Processing Supplies		7,000		
5.7200.035.461	306	Non-Capitalized Equipment		400		
5.7200.035.541	306	Equipment		8,000		
5.7200.035.571	306	Depreciation		10,000		
		Total Other Cost			111,230	
		Total Ben D Quinn Elementary				232,180
-	-	<u>Bridgeton Elementary</u>	-			-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	308	Salary-Director	0.043	3,000		
5.7200.035.151	308	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	308	Salary-Driver	0.076	2,800		
5.7200.035.174	308	Salary-Food Service Employee	1.630	45,000		
5.7200.035.165	308	Salary-Food Service Employee-Sub		2,000		

5.7200.035.175	308	Salary- Skilled trades	0.043	1,000		
5.7200.035.176	308	Salary-Manager	1.000	45,000		
5.7200.035.199	308	Salary-Overtime Pay		50		
5.7200.035.184	308	Longevity Pay		1,450		
		Total Salaries			107,900	
		<u>Benefits</u>	-			
5.7200.035.211	308	Employer's Social Security		8,000		
5.7200.035.221	308	Employer's Retirement		15,000		
5.7200.035.231	308	Employer's Health Insurance		14,500		
5.7200.035.232	308	Worker's Compensation		4,000		
		Total Benefits			41,500	
		<u>Other Cost</u>	-			
5.7200.035.311	308	Contracted Services		1,000		
5.7200.035.312	308	Workshop		4,200		
5.7200.035.313	308	Advertising Fees		0		
5.7200.035.314	308	Printing & Binding		200		
5.7200.035.321	308	Public Utilities-Electric Services		0		
5.7200.035.322	308	Public Utilities-Natural Gas		0		
5.7200.035.326	308	Contracted Repairs & maintenance		500		
5.7200.035.327	308	Rentals		80		
5.7200.035.332	308	Travel		1,900		
5.7200.035.341	308	Telephone		0		
5.7200.035.342	308	Postage		0		
5.7200.035.344	308	Mobile Communication Costs		0		
5.7200.035.361	308	Membership dues & fees		160		
5.8100.035.392	308	Indirect Cost		11,000		
5.7200.035.411	308	Supplies and Materials		4,000		
5.7200.035.421	308	Fuel For Facilities		0		
5.7200.035.422	308	Repairs		2,000		
5.7200.035.423	308	Gas/Diesel Fuel		0		
5.7200.035.451	308	Food Purchase		76,000		
5.7200.035.453	308	Food Processing Supplies		7,000		
5.7200.035.461	308	Non-Capitalized Equipment		0		
5.7200.035.541	308	Equipment		0		
5.7200.035.571	308	Depreciation		6,000		
		Total Other Cost			114,040	
		Total Bridgeton Elementary				263,440
-	-	<u>Brinson Memorial Elementary</u>	-			-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	312	Salary-Director	0.043	3,780		
5.7200.035.151	312	Salary-Office Personnel	0.174	9,500		
5.7200.035.171	312	Salary-Driver	0.076	3,550		

5.7200.035.174	312	Salary-Food Service Employee	2.130	64,000		
5.7200.035.175	312	Salary- Skilled trades	0.043	2,500		
5.7200.035.165	312	Salary-Food Service Employee-Sub		2,000		
5.7200.035.176	312	Salary-Manager	1.000	27,000		
5.7200.035.199	312	Salary-Overtime Pay		200		
5.7200.035.184	312	Longevity Pay		1,500		
		Total Salaries			114,030	
		<u>Benefits</u>	-			
5.7200.035.211	312	Employer's Social Security		8,000		
5.7200.035.221	312	Employer's Retirement		12,000		
5.7200.035.231	312	Employer's Health Insurance		15,000		
5.7200.035.232	312	Worker's Compensation		5,000		
		Total Benefits			40,000	
		<u>Other Cost</u>	-			
5.7200.035.311	312	Contracted Services		1,000		
5.7200.035.312	312	Workshop		1,000		
5.7200.035.313	312	Advertising Fees		0		
5.7200.035.314	312	Printing & Binding		200		
5.7200.035.321	312	Public Utilities-Electric Services		0		
5.7200.035.322	312	Public Utilities-Natural Gas		0		
5.7200.035.326	312	Contracted Repairs & maintenance		500		
5.7200.035.327	312	Rentals		100		
5.7200.035.332	312	Travel		600		
5.7200.035.341	312	Telephone		0		
5.7200.035.342	312	Postage		0		
5.7200.035.344	312	Mobile Communication Costs		0		
5.7200.035.361	312	Membership dues & fees		275		
5.8100.035.392	312	Indirect Cost		12,000		
5.7200.035.411	312	Supplies and Materials		4,700		
5.7200.035.421	312	Fuel For Facilities		0		
5.7200.035.422	312	Repairs		3,500		
5.7200.035.423	312	Gas/Diesel Fuel		0		
5.7200.035.451	312	Food Purchase		95,000		
5.7200.035.453	312	Food Processing Supplies		10,000		
5.7200.035.461	312	Non-Capitalized Equipment		0		
5.7200.035.541	312	Equipment		0		
5.7200.035.571	312	Depreciation		11,000		
		Total Other Cost			139,875	
		Total Brinson Memorial Elementary				293,905

		Creekside Elementary School				
		<u>Salaries</u>	-			
5.7200.035.113	316	Salary-Director	0.043	3,000		
5.7200.035.151	316	Salary-Office Personnel	0.174	7,500		
5.7200.035.171	316	Salary-Driver	0.076	2,800		
5.7200.035.174	316	Salary-Food Service Employee	0.630	40,500		
5.7200.035.165	316	Salary-Food Service Employee-Sub		2,000		
5.7200.035.175	316	Salary- Skilled trades	0.043	3,000		
5.7200.035.176	316	Salary-Manager	1.000	28,000		
5.7200.035.199	316	Salary-Overtime Pay		300		
5.7200.035.184	316	Longevity Pay		500		
		Total Salaries			87,600	
		<u>Benefits</u>	-			
5.7200.035.211	316	Employer's Social Security		7,000		
5.7200.035.221	316	Employer's Retirement		12,000		
5.7200.035.231	316	Employer's Health Insurance		14,000		
5.7200.035.232	316	Worker's Compensation		4,000		
		Total Benefits			37,000	
		<u>Other Cost</u>	-			
5.7200.035.311	316	Contracted Services		1,000		
5.7200.035.312	316	Workshop		2,000		
5.7200.035.313	316	Advertising Fees		0		
5.7200.035.314	316	Printing & Binding		200		
5.7200.035.321	316	Public Utilities-Electric Services		0		-
5.7200.035.322	316	Public Utilities-Natural Gas		0		-
5.7200.035.326	316	Contracted Repairs & maintenance		500		-
5.7200.035.327	316	Rentals		70		
5.7200.035.332	316	Travel		500		
5.7200.035.341	316	Telephone		0		
5.7200.035.342	316	Postage		0		
5.7200.035.344	316	Mobile Communication Costs		0		
5.7200.035.361	316	Membership dues & fees		243		
5.8100.035.392	316	Indirect Cost		7,000		
5.7200.035.411	316	Supplies and Materials		2,800		
5.7200.035.421	316	Fuel For Facilities		0		
5.7200.035.422	316	Repairs		1,000		
5.7200.035.423	316	Gas/Diesel Fuel		0		
5.7200.035.451	316	Food Purchase		66,000		
5.7200.035.453	316	Food Processing Supplies		5,000		
5.7200.035.541	316	Equipment		18,000		
5.7200.035.461	316	Non-Capitalized Equipment		0		
5.7200.035.571	316	Depreciation		14,000		

		Total Other Cost			118,313	
		Total Creekside Elementary School				242,913
		<u>Vanceboro Farm Life Elementary</u>	-			
		<u>Salaries</u>	-			
5.7200.035.113	320	Salary-Director	0.043	4,500		
5.7200.035.151	320	Salary-Office Personnel	0.174	11,400		
5.7200.035.171	320	Salary-Driver	0.076	4,300		
5.7200.035.174	320	Salary-Food Service Employee	3.780	95,000		
5.7200.035.175	320	Salary- Skilled trades	0.043	3,000		
5.7200.035.165	320	Salary-Food Service Employee-Sub		3,000		
5.7200.035.176	320	Salary-Manager	1.000	28,000		
5.7200.035.199	320	Salary-Overtime Pay		100		
5.7200.035.184	320	Longevity Pay		1,000		
		Total Salaries			150,300	
		<u>Benefits</u>	-			
5.7200.035.211	320	Employer's Social Security		12,000		
5.7200.035.221	320	Employer's Retirement		14,000		
5.7200.035.231	320	Employer's Health Insurance		22,000		
5.7200.035.232	320	Worker's Compensation		6,000		
		Total Benefits			54,000	
		<u>Other Cost</u>	-			
5.7200.035.311	320	Contracted Services		1,000		
5.7200.035.312	320	Workshop		4,200		
5.7200.035.313	320	Advertising Fees		0		
5.7200.035.314	320	Printing & Binding		200		
5.7200.035.321	320	Public Utilities-Electric Services		0		
5.7200.035.322	320	Public Utilities-Natural Gas		0		
5.7200.035.326	320	Contracted Repairs & maintenance		500		
5.7200.035.327	320	Rentals		100		
5.7200.035.332	320	Travel		500		
5.7200.035.341	320	Telephone		0		
5.7200.035.342	320	Postage		0		
5.7200.035.344	320	Mobile Communication Costs		0		
5.7200.035.361	320	Membership dues & fees		350		
5.8100.035.392	320	Indirect Cost		18,000		
5.7200.035.411	320	Supplies and Materials		8,000		
5.7200.035.421	320	Fuel For Facilities		0		
5.7200.035.422	320	Repairs		2,000		
5.7200.035.423	320	Gas/Diesel Fuel		0		
5.7200.035.451	320	Food Purchase		131,000		

5.7200.035.453	320	Food Processing Supplies		11,000		
5.7200.035.461	320	Non-Capitalized Equipment		600		
5.7200.035.541	320	Equipment		0		
5.7200.035.571	320	Depreciation		9,000		
		Total Other Cost			186,450	
		Total Vanceboro Farm Life Elementary				390,750
		Grover C Fields Middle				
		<u>Salaries</u>				
-	-		-			-
5.7200.035.113	324	Salary-Director	0.043	3,000		-
5.7200.035.151	324	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	324	Salary-Driver	0.076	2,800		
5.7200.035.174	324	Salary-Food Service Employee	1.250	50,000		
5.7200.035.175	324	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	324	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	324	Salary-Manager	1.000	27,000		
5.7200.035.199	324	Salary-Overtime Pay		100		
5.7200.035.184	324	Longevity Pay		250		
		Total Salaries			93,750	
		<u>Benefits</u>	-			
5.7200.035.211	324	Employer's Social Security		9,500		
5.7200.035.221	324	Employer's Retirement		11,000		
5.7200.035.231	324	Employer's Health Insurance		14,500		
5.7200.035.232	324	Worker's Compensation		4,000		
		Total Benefits			39,000	
		Other Cost				
5.7200.035.311	324	Contracted Services		4,000		
5.7200.035.312	324	Workshop		2,700		
5.7200.035.313	324	Advertising Fees		0		
5.7200.035.314	324	Printing & Binding		200		
5.7200.035.321	324	Public Utilities-Electric Services		0		
5.7200.035.322	324	Public Utilities-Natural Gas		0		
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		0		
5.7200.035.342	324	Postage		0		
5.7200.035.344	324	Mobile Communication Costs		0		
5.7200.035.361	324	Membership dues & fees		250		
5.8100.035.392	324	Indirect Cost		11,000		
5.7200.035.411	324	Supplies and Materials		4,000		

5.7200.035.421	324	Fuel For Facilities		0		
5.7200.035.422	324	Repairs		4,000		
5.7200.035.423	324	Gas/Diesel Fuel		0		
5.7200.035.451	324	Food Purchase		84,000		
5.7200.035.453	324	Food Processing Supplies		7,000		
5.7200.035.461	324	Non-Capitalized Equipment		0		
5.7200.035.541	324	Equipment		12,000		
5.7200.035.571	324	Depreciation		9,000		
		Total Other Cost			139,120	
		Total Grover C Fields Middle				271,870
-	-	Graham A Barden Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	328	Salary-Director	0.043	2,300		
5.7200.035.151	328	Salary-Office Personnel	0.174	5,700		
5.7200.035.171	328	Salary-Driver	0.076	2,100		
5.7200.035.174	328	Salary-Food Service Employee	0.440	22,000		
5.7200.035.175	328	Salary- Skilled trades	0.043	1,500		
5.7200.035.165	328	Salary-Food Service Employee-Sub		2,000		
5.7200.035.176	328	Salary-Manager	1.000	38,000		
5.7200.035.199	328	Salary-Overtime Pay		300		
5.7200.035.184	328	Longevity Pay		1,200		
		Total Salaries			75,100	
		<u>Benefits</u>	-			
5.7200.035.211	328	Employer's Social Security		7,000		
5.7200.035.221	328	Employer's Retirement		13,000		
5.7200.035.231	328	Employer's Health Insurance		10,000		
5.7200.035.232	328	Worker's Compensation		3,000		
		Total Benefits			33,000	
		<u>Other Cost</u>	-			
5.7200.035.311	328	Contracted Services		1,000		
5.7200.035.312	328	Workshop		2,000		
5.7200.035.313	328	Advertising Fees		0		
5.7200.035.314	328	Printing & Binding		200		
5.7200.035.321	328	Public Utilities-Electric Services		0		
5.7200.035.322	328	Public Utilities-Natural Gas		0		
5.7200.035.326	328	Contracted Repairs & maintenance		500		
5.7200.035.327	328	Rentals		60		
5.7200.035.332	328	Travel		800		
5.7200.035.341	328	Telephone		0		

5.7200.035.342	328	Postage		0		
5.7200.035.344	328	Mobile Communication Costs		0		
5.7200.035.361	328	Membership dues & fees		160		
5.8100.035.392	328	Indirect Cost		9,000		
5.7200.035.411	328	Supplies and Materials		5,000		
5.7200.035.421	328	Fuel For Facilities		0		
5.7200.035.422	328	Repairs		1,000		
5.7200.035.423	328	Gas/Diesel Fuel		0		
5.7200.035.451	328	Food Purchase		98,000		
5.7200.035.453	328	Food Processing Supplies		7,500		
5.7200.035.461	328	Non-Capitalized Equipment		3,000		
5.7200.035.541	328	Equipment		0		
5.7200.035.571	328	Depreciation		10,000		
		Total Other Cost			138,220	
		Total Graham A Barden Elementary				246,320
-	-	H J MacDonald Middle				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	332	Salary-Director	0.043	4,600		
5.7200.035.151	332	Salary-Office Personnel	0.174	11,400		
5.7200.035.171	332	Salary-Driver	0.076	4,300		
5.7200.035.174	332	Salary-Food Service Employee	2.750	70,000		
5.7200.035.165	332	Salary-Food Service Employee-Sub		3,000		
5.7200.035.175	332	Salary- Skilled trades	0.043	2,000		
5.7200.035.176	332	Salary-Manager	1.000	27,500		
5.7200.035.199	332	Salary-Overtime Pay		100		
5.7200.035.184	332	Longevity Pay		2,000		
		Total Salaries			124,900	
		<u>Benefits</u>	-			
5.7200.035.211	332	Employer's Social Security		10,000		
5.7200.035.221	332	Employer's Retirement		14,000		
5.7200.035.231	332	Employer's Health Insurance		12,000		
5.7200.035.232	332	Worker's Compensation		6,000		
		Total Benefits			42,000	
		<u>Other Cost</u>	-			
5.7200.035.311	332	Contracted Services		1,000		
5.7200.035.312	332	Workshop		4,000		
5.7200.035.313	332	Advertising Fees		0		
5.7200.035.314	332	Printing & Binding		200		
5.7200.035.321	332	Public Utilities-Electric Services		0		
5.7200.035.322	332	Public Utilities-Natural Gas		0		
5.7200.035.326	332	Contracted Repairs &		500		

		maintenance				
5.7200.035.327	332	Rentals		100		
5.7200.035.332	332	Travel		600		
5.7200.035.341	332	Telephone		0		
5.7200.035.342	332	Postage		0		
5.7200.035.344	332	Mobile Communication Costs		0		
5.7200.035.361	332	Membership dues & fees		305		
5.8100.035.392	332	Indirect Cost		16,000		
5.7200.035.411	332	Supplies and Materials		4,500		
5.7200.035.421	332	Fuel For Facilities		0		
5.7200.035.422	332	Repairs		1,500		
5.7200.035.423	332	Gas/Diesel Fuel		0		
5.7200.035.451	332	Food Purchase		125,000		
5.7200.035.453	332	Food Processing Supplies		11,000		
5.7200.035.461	332	Non-Capitalized Equipment		1,500		
5.7200.035.541	332	Equipment		0		
5.7200.035.571	332	Depreciation		10,000		
		Total Other Cost			176,205	
		Total H J MacDonald Middle				343,105
-	-	Havelock Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	336	Salary-Director	0.043	2,300		
5.7200.035.151	336	Salary-Office Personnel	0.174	5,700		
5.7200.035.171	336	Salary-Driver	0.076	2,100		
5.7200.035.174	336	Salary-Food Service Employee	0.750	29,000		
5.7200.035.175	336	Salary- Skilled trades	0.043	1,500		
5.7200.035.165	336	Salary-Food Service Employee-Sub		2,000		
5.7200.035.176	336	Salary-Manager	1.000	30,000		
5.7200.035.199	336	Salary-Overtime Pay		80		
5.7200.035.184	336	Longevity Pay		700		
		Total Salaries			73,380	
		<u>Benefits</u>	-			
5.7200.035.211	336	Employer's Social Security		7,000		
5.7200.035.221	336	Employer's Retirement		12,000		
5.7200.035.231	336	Employer's Health Insurance		14,000		
5.7200.035.232	336	Worker's Compensation		3,000		
		Total Benefits			36,000	
		<u>Other Cost</u>	-			
5.7200.035.311	336	Contracted Services		1,000		
5.7200.035.312	336	Workshop		2,200		
5.7200.035.313	336	Advertising Fees		0		
5.7200.035.314	336	Printing & Binding		200		

5.7200.035.321	336	Public Utilities-Electric Services		0		
5.7200.035.322	336	Public Utilities-Natural Gas		0		
5.7200.035.326	336	Contracted Repairs & maintenance		500		
5.7200.035.327	336	Rentals		70		
5.7200.035.332	336	Travel		500		
5.7200.035.341	336	Telephone		0		
5.7200.035.342	336	Postage		0		
5.7200.035.344	336	Mobile Communication Costs		0		
5.7200.035.361	336	Membership dues & fees		160		
5.8100.035.392	336	Indirect Cost		8,500		
5.7200.035.411	336	Supplies and Materials		2,600		
5.7200.035.421	336	Fuel For Facilities		0		
5.7200.035.422	336	Repairs		1,000		
5.7200.035.423	336	Gas/Diesel Fuel		0		
5.7200.035.451	336	Food Purchase		65,000		
5.7200.035.453	336	Food Processing Supplies		7,000		
5.7200.035.461	336	Non-Capitalized Equipment		0		
5.7200.035.541	336	Equipment		0		
5.7200.035.571	336	Depreciation		2,000		
		Total Other Cost			90,730	
		Total Havelock Elementary				200,110
-	-	Havelock High				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	340	Salary-Director	0.043	3,800		
5.7200.035.151	340	Salary-Office Personnel	0.174	9,500		
5.7200.035.171	340	Salary-Driver	0.076	3,550		
5.7200.035.174	340	Salary-Food Service Employee	2.690	70,000		
5.7200.035.165	340	Salary-Food Service Employee-Sub		2,500		
5.7200.035.175	340	Salary- Skilled trades	0.043	2,000		
5.7200.035.176	340	Salary-Manager	1.000	27,000		
5.7200.035.199	340	Salary-Overtime Pay		1,000		
5.7200.035.184	340	Longevity Pay		2,700		
		Total Salaries			122,050	
		<u>Benefits</u>	-			
5.7200.035.211	340	Employer's Social Security		10,000		
5.7200.035.221	340	Employer's Retirement		12,000		
5.7200.035.231	340	Employer's Health Insurance		15,000		
5.7200.035.232	340	Worker's Compensation		4,500		
		Total Benefits			41,500	
		<u>Other Cost</u>	-			

5.7200.035.311	340	Contracted Services		1,000		
5.7200.035.312	340	Workshop		2,800		
5.7200.035.313	340	Advertising Fees		0		
5.7200.035.314	340	Printing & Binding		200		
5.7200.035.321	340	Public Utilities-Electric Services		0		
5.7200.035.322	340	Public Utilities-Natural Gas		0		
5.7200.035.326	340	Contracted Repairs & maintenance		500		
5.7200.035.327	340	Rentals		100		
5.7200.035.332	340	Travel		500		
5.7200.035.341	340	Telephone		0		
5.7200.035.342	340	Postage		0		
5.7200.035.344	340	Mobile Communication Costs		0		
5.7200.035.361	340	Membership dues & fees		300		
5.8100.035.392	340	Indirect Cost		14,000		
5.7200.035.411	340	Supplies and Materials		6,450		
5.7200.035.421	340	Fuel For Facilities		0		
5.7200.035.422	340	Repairs		3,000		
5.7200.035.423	340	Gas/Diesel Fuel		0		
5.7200.035.451	340	Food Purchase		123,000		
5.7200.035.453	340	Food Processing Supplies		9,000		
5.7200.035.461	340	Non-Capitalized Equipment		800		
5.7200.035.541	340	Equipment		15,000		
5.7200.035.571	340	Depreciation		28,000		
		Total Other Cost			204,650	
		Total Havelock High				368,200
-	-	Havelock Middle				-
-	-	Salaries	-			-
5.7200.035.113	344	Salary-Director	0.043	2,300		
5.7200.035.151	344	Salary-Office Personnel	0.174	5,700		
5.7200.035.171	344	Salary-Driver	0.076	2,100		
5.7200.035.174	344	Salary-Food Service Employee	1.070	37,000		
5.7200.035.175	344	Salary- Skilled trades	0.043	1,500		
5.7200.035.165	344	Salary-Food Service Employee-Sub		2,000		
5.7200.035.176	344	Salary-Manager	1.000	30,000		
5.7200.035.199	344	Salary-Overtime Pay		60		
5.7200.035.184	344	Longevity Pay		800		
		Total Salaries			81,460	
		Benefits	-			
5.7200.035.211	344	Employer's Social Security		7,000		
5.7200.035.221	344	Employer's Retirement		14,000		
5.7200.035.231	344	Employer's Health Insurance		14,000		
5.7200.035.232	344	Worker's Compensation		3,000		

		Total Benefits			38,000	
		<u>Other Cost</u>	-			
5.7200.035.311	344	Contracted Services		1,000		
5.7200.035.312	344	Workshop		2,800		
5.7200.035.313	344	Advertising Fees		0		
5.7200.035.314	344	Printing & Binding		200		
5.7200.035.321	344	Public Utilities-Electric Services		0		
5.7200.035.322	344	Public Utilities-Natural Gas		0		
5.7200.035.326	344	Contracted Repairs & maintenance		500		
5.7200.035.327	344	Rentals		70		
5.7200.035.332	344	Travel		500		
5.7200.035.341	344	Telephone		0		
5.7200.035.342	344	Postage		0		
5.7200.035.344	344	Mobile Communication Costs		0		
5.7200.035.361	344	Membership dues & fees		160		
5.8100.035.392	344	Indirect Cost		10,000		
5.7200.035.411	344	Supplies and Materials		8,775		
5.7200.035.421	344	Fuel For Facilities		0		
5.7200.035.422	344	Repairs		1,500		
5.7200.035.423	344	Gas/Diesel Fuel		0		
5.7200.035.451	344	Food Purchase		64,000		
5.7200.035.453	344	Food Processing Supplies		5,500		
5.7200.035.461	344	Non-Capitalized Equipment		0		
5.7200.035.541	344	Equipment		13,000		
5.7200.035.571	344	Depreciation		12,000		
		Total Other Cost			120,005	
		Total Havelock Middle				239,465
-	-	J T Barber Elementary				-
		<u>Salaries</u>	-			-
5.7200.035.113	348	Salary-Director	0.043	3,000		
5.7200.035.151	348	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	348	Salary-Driver	0.076	2,800		
5.7200.035.174	348	Salary-Food Service Employee	1.880	45,000		
5.7200.035.175	348	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	348	Salary-Food Service Employee-Sub		6,000		
5.7200.035.176	348	Salary-Manager	1.000	38,000		
5.7200.035.199	348	Salary-Overtime Pay		60		
5.7200.035.184	348	Longevity Pay		2,500		
		Total Salaries			106,960	
		<u>Benefits</u>	-			

5.7200.035.211	348	Employer's Social Security		8,000		
5.7200.035.221	348	Employer's Retirement		13,000		
5.7200.035.231	348	Employer's Health Insurance		16,000		
5.7200.035.232	348	Worker's Compensation		4,000		
		Total Benefits			41,000	
		<u>Other Cost</u>	-			
5.7200.035.311	348	Contracted Services		1,000		
5.7200.035.312	348	Workshop		2,000		
5.7200.035.313	348	Advertising Fees		0		
5.7200.035.314	348	Printing & Binding		200		
5.7200.035.321	348	Public Utilities-Electric Services		0		
5.7200.035.322	348	Public Utilities-Natural Gas		0		
5.7200.035.326	348	Contracted Repairs & maintenance		500		
5.7200.035.327	348	Rentals		100		
5.7200.035.332	348	Travel		400		
5.7200.035.341	348	Telephone		0		
5.7200.035.342	348	Postage		0		
5.7200.035.344	348	Mobile Communication Costs		0		
5.7200.035.361	348	Membership dues & fees		250		
5.8100.035.392	348	Indirect Cost		11,000		
5.7200.035.411	348	Supplies and Materials		7,400		
5.7200.035.421	348	Fuel For Facilities		0		
5.7200.035.422	348	Repairs		2,000		
5.7200.035.423	348	Gas/Diesel Fuel		0		
5.7200.035.451	348	Food Purchase		85,000		
5.7200.035.453	348	Food Processing Supplies		8,000		
5.7200.035.461	348	Non-Capitalized Equipment		0		
5.7200.035.541	348	Equipment		0		
5.7200.035.571	348	Depreciation		13,000		
		Total Other Cost			130,850	
		Total J T Barber Elementary				278,810
-	-	James W Smith Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	350	Salary-Director	0.043	3,800		
5.7200.035.151	350	Salary-Office Personnel	0.174	9,500		
5.7200.035.171	350	Salary-Driver	0.076	3,550		
5.7200.035.174	350	Salary-Food Service Employee	2.820	67,000		
5.7200.035.175	350	Salary- Skilled trades	0.043	2,500		
5.7200.035.165	350	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	350	Salary-Manager	1.000	29,000		
5.7200.035.199	350	Salary-Overtime Pay		60		

5.7200.035.184	350	Longevity Pay		1,100		
		Total Salaries			117,510	
		<u>Benefits</u>	-			
5.7200.035.211	350	Employer's Social Security		10,000		
5.7200.035.221	350	Employer's Retirement		17,000		
5.7200.035.231	350	Employer's Health Insurance		22,000		
5.7200.035.232	350	Worker's Compensation		5,000		
		Total Benefits			54,000	
		<u>Other Cost</u>	-			
5.7200.035.311	350	Contracted Services		1,000		
5.7200.035.312	350	Workshop		3,700		
5.7200.035.313	350	Advertising Fees		0		
5.7200.035.314	350	Printing & Binding		200		
5.7200.035.321	350	Public Utilities-Electric Services		0		
5.7200.035.322	350	Public Utilities-Natural Gas		0		
5.7200.035.326	350	Contracted Repairs & maintenance		500		
5.7200.035.327	350	Rentals		80		
5.7200.035.332	350	Travel		2,100		
5.7200.035.341	350	Telephone		0		
5.7200.035.342	350	Postage		0		
5.7200.035.344	350	Mobile Communication Costs		0		
5.7200.035.361	350	Membership dues & fees		300		
5.8100.035.392	350	Indirect Cost		15,000		
5.7200.035.411	350	Supplies and Materials		8,600		
5.7200.035.421	350	Fuel For Facilities		0		
5.7200.035.422	350	Repairs		2,000		
5.7200.035.423	350	Gas/Diesel Fuel		0		
5.7200.035.451	350	Food Purchase		102,000		
5.7200.035.453	350	Food Processing Supplies		9,000		
5.7200.035.461	350	Non-Capitalized Equipment		400		
5.7200.035.541	350	Equipment		0		
5.7200.035.571	350	Depreciation		13,000		
		Total Other Cost			157,880	
		Total James W Smith Elementary				329,390
-	-	New Bern High				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	356	Salary-Director	0.043	4,500		
5.7200.035.151	356	Salary-Office Personnel	0.174	11,400		
5.7200.035.171	356	Salary-Driver	0.076	4,300		
5.7200.035.174	356	Salary-Food Service Employee	3.700	105,000		
5.7200.035.175	356	Salary- Skilled trades	0.043	3,000		

5.7200.035.165	356	Salary-Food Service Employee-Sub		3,000		
5.7200.035.176	356	Salary-Manager	1.000	28,000		
5.7200.035.199	356	Salary-Overtime Pay		100		
5.7200.035.184	356	Longevity Pay		1,800		
		Total Salaries			161,100	
		<u>Benefits</u>	-			
5.7200.035.211	356	Employer's Social Security		12,000		
5.7200.035.221	356	Employer's Retirement		16,000		
5.7200.035.231	356	Employer's Health Insurance		22,000		
5.7200.035.232	356	Worker's Compensation		6,000		
		Total Benefits			56,000	
		<u>Other Cost</u>	-			
5.7200.035.311	356	Contracted Services		1,000		
5.7200.035.312	356	Workshop		5,300		
5.7200.035.313	356	Advertising Fees		0		
5.7200.035.314	356	Printing & Binding		200		
5.7200.035.321	356	Public Utilities-Electric Services		0		
5.7200.035.322	356	Public Utilities-Natural Gas		0		
5.7200.035.326	356	Contracted Repairs & maintenance		500		
5.7200.035.327	356	Rentals		110		
5.7200.035.332	356	Travel		1,000		
5.7200.035.341	356	Telephone		0		
5.7200.035.342	356	Postage		0		
5.7200.035.344	356	Mobile Communication Costs		0		
5.7200.035.361	356	Membership dues & fees		440		
5.8100.035.392	356	Indirect Cost		18,000		
5.7200.035.411	356	Supplies and Materials		10,050		
5.7200.035.421	356	Fuel For Facilities		0		
5.7200.035.422	356	Repairs		4,000		
5.7200.035.423	356	Gas/Diesel Fuel		0		
5.7200.035.451	356	Food Purchase		173,000		
5.7200.035.453	356	Food Processing Supplies		11,000		
5.7200.035.461	356	Non-Capitalized Equipment		400		
5.7200.035.541	356	Equipment		33,000		
5.7200.035.571	356	Depreciation		28,000		
		Total Other Cost			286,000	
		Total New Bern High School				503,100
-	-	Oaks Road Elementary				-
		<u>Salaries</u>	-			-
5.7200.035.113	360	Salary-Director	0.043	3,800		
5.7200.035.151	360	Salary-Office Personnel	0.174	9,500		

5.7200.035.171	360	Salary-Driver	0.076	3,550		
5.7200.035.174	360	Salary-Food Service Employee	3.100	2,500		
5.7200.035.175	360	Salary- Skilled trades	0.043	66,000		
5.7200.035.165	360	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	360	Salary-Manager	1.000	35,000		
5.7200.035.199	360	Salary-Overtime Pay		60		
5.7200.035.184	360	Longevity Pay		800		
		Total Salaries			122,210	
		<u>Benefits</u>	-			
5.7200.035.211	360	Employer's Social Security		9,000		
5.7200.035.221	360	Employer's Retirement		16,000		
5.7200.035.231	360	Employer's Health Insurance		21,000		
5.7200.035.232	360	Worker's Compensation		5,000		
		Total Benefits			51,000	
		<u>Other Cost</u>	-			
5.7200.035.311	360	Contracted Services		1,000		
5.7200.035.312	360	Workshop		3,100		
5.7200.035.313	360	Advertising Fees		0		
5.7200.035.314	360	Printing & Binding		200		
5.7200.035.321	360	Public Utilities-Electric Services		0		
5.7200.035.322	360	Public Utilities-Natural Gas		0		
5.7200.035.326	360	Contracted Repairs & maintenance		500		
5.7200.035.327	360	Rentals		80		
5.7200.035.332	360	Travel		1,000		
5.7200.035.341	360	Telephone		0		
5.7200.035.342	360	Postage		0		
5.7200.035.344	360	Mobile Communication Costs		0		
5.7200.035.361	360	Membership dues & fees		300		
5.8100.035.392	360	Indirect Cost		14,000		
5.7200.035.411	360	Supplies and Materials		9,000		
5.7200.035.421	360	Fuel For Facilities		0		
5.7200.035.422	360	Repairs		1,500		
5.7200.035.423	360	Gas/Diesel Fuel		0		
5.7200.035.451	360	Food Purchase		95,000		
5.7200.035.453	360	Food Processing Supplies		9,000		
5.7200.035.461	360	Non-Capitalized Equipment		35,000		
5.7200.035.541	360	Equipment		0		
5.7200.035.571	360	Depreciation		13,000		
		Total Other Cost			182,680	
		Total Oaks Road Elementary				355,890
-	-	Roger Bell Elementary				-

-	-	<u>Salaries</u>	-			-
5.7200.035.113	362	Salary-Director	0.043	3,000		
5.7200.035.151	362	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	362	Salary-Driver	0.076	2,800		
5.7200.035.174	362	Salary-Food Service Employee	1.880	37,000		
5.7200.035.175	362	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	362	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	362	Salary-Manager	1.000	44,000		
5.7200.035.199	362	Salary-Overtime Pay		40		
5.7200.035.184	362	Longevity Pay		800		
		Total Salaries			98,240	
		<u>Benefits</u>	-			
5.7200.035.211	362	Employer's Social Security		8,000		
5.7200.035.221	362	Employer's Retirement		14,000		
5.7200.035.231	362	Employer's Health Insurance		14,500		
5.7200.035.232	362	Worker's Compensation		3,500		
		Total Benefits			40,000	
		<u>Other Cost</u>	-			
5.7200.035.311	362	Contracted Services		1,000		
5.7200.035.312	362	Workshop		2,000		
5.7200.035.313	362	Advertising Fees		0		
5.7200.035.314	362	Printing & Binding		200		
5.7200.035.321	362	Public Utilities-Electric Services		0		
5.7200.035.322	362	Public Utilities-Natural Gas		0		
5.7200.035.326	362	Contracted Repairs & maintenance		500		
5.7200.035.327	362	Rentals		80		
5.7200.035.332	362	Travel		700		
5.7200.035.341	362	Telephone		0		
5.7200.035.342	362	Postage		0		
5.7200.035.344	362	Mobile Communication Costs		0		
5.7200.035.361	362	Membership dues & fees		200		
5.8100.035.392	362	Indirect Cost		11,000		
5.7200.035.411	362	Supplies and Materials		3,200		
5.7200.035.421	362	Fuel For Facilities		0		
5.7200.035.422	362	Repairs		1,500		
5.7200.035.423	362	Gas/Diesel Fuel		0		
5.7200.035.451	362	Food Purchase		68,000		
5.7200.035.453	362	Food Processing Supplies		7,000		
5.7200.035.461	362	Non-Capitalized Equipment		400		
5.7200.035.541	362	Equipment		7,000		
5.7200.035.571	362	Depreciation		10,000		
		Total Other Cost			112,780	

		Total Roger Bell Elementary				251,020
-	-	Trent Park Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	364	Salary-Director	0.043	3,000		
5.7200.035.151	364	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	364	Salary-Driver	0.076	2,800		
5.7200.035.174	364	Salary-Food Service Employee	1.880	43,000		
5.7200.035.175	364	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	364	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	364	Salary-Manager	1.000	30,000		
5.7200.035.199	364	Salary-Overtime Pay		60		
5.7200.035.184	364	Longevity Pay		250		
		Total Salaries			89,710	
		<u>Benefits</u>	-			
5.7200.035.211	364	Employer's Social Security		8,000		
5.7200.035.221	364	Employer's Retirement		15,000		
5.7200.035.231	364	Employer's Health Insurance		16,000		
5.7200.035.232	364	Worker's Compensation		4,500		
		Total Benefits			43,500	
		<u>Other Cost</u>	-			
5.7200.035.311	364	Contracted Services		1,000		
5.7200.035.312	364	Workshop		4,100		
5.7200.035.313	364	Advertising Fees		0		
5.7200.035.314	364	Printing & Binding		200		
5.7200.035.321	364	Public Utilities-Electric Services		0		
5.7200.035.322	364	Public Utilities-Natural Gas		0		
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		0		
5.7200.035.342	364	Postage		0		
5.7200.035.344	364	Mobile Communication Costs		0		
5.7200.035.361	364	Membership dues & fees		220		
5.8100.035.392	364	Indirect Cost		12,000		
5.7200.035.411	364	Supplies and Materials		8,400		
5.7200.035.421	364	Fuel For Facilities		0		
5.7200.035.422	364	Repairs		1,000		
5.7200.035.423	364	Gas/Diesel Fuel		0		
5.7200.035.451	364	Food Purchase		84,000		
5.7200.035.453	364	Food Processing Supplies		8,500		
5.7200.035.461	364	Non-Capitalized Equipment		0		

5.7200.035.541	364	Equipment		0		
5.7200.035.571	364	Depreciation		12,000		
		Total Other Cost			132,510	
		Total Trent Park Elementary				265,720
-	-	Tucker Creek Middle				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	368	Salary-Director	0.043	2,300		
5.7200.035.151	368	Salary-Office Personnel	0.174	5,700		
5.7200.035.171	368	Salary-Driver	0.076	2,100		
5.7200.035.174	368	Salary-Food Service Employee	1.250	31,000		
5.7200.035.175	368	Salary- Skilled trades	0.043	1,500		
5.7200.035.165	368	Salary-Food Service Employee-Sub		600		
5.7200.035.176	368	Salary-Manager	1.000	28,000		
5.7200.035.199	368	Salary-Overtime Pay		40		
5.7200.035.184	368	Longevity Pay		500		
		Total Salaries			71,740	
		<u>Benefits</u>	-			
5.7200.035.211	368	Employer's Social Security		6,000		
5.7200.035.221	368	Employer's Retirement		13,000		
5.7200.035.231	368	Employer's Health Insurance		14,000		
5.7200.035.232	368	Worker's Compensation		3,000		
		Total Benefits			36,000	
		<u>Other Cost</u>	-			
5.7200.035.311	368	Contracted Services		1,000		
5.7200.035.312	368	Workshop		2,500		
5.7200.035.313	368	Advertising Fees		0		
5.7200.035.314	368	Printing & Binding		200		
5.7200.035.321	368	Public Utilities-Electric Services		0		
5.7200.035.322	368	Public Utilities-Natural Gas		0		
5.7200.035.326	368	Contracted Repairs & maintenance		500		
5.7200.035.327	368	Rentals		60		
5.7200.035.332	368	Travel		900		
5.7200.035.341	368	Telephone		0		
5.7200.035.342	368	Postage		0		
5.7200.035.344	368	Mobile Communication Costs		0		
5.7200.035.361	368	Membership dues & fees		150		
5.8100.035.392	368	Indirect Cost		9,000		
5.7200.035.411	368	Supplies and Materials		9,500		
5.7200.035.421	368	Fuel For Facilities		0		
5.7200.035.422	368	Repairs		2,000		
5.7200.035.423	368	Gas/Diesel Fuel		0		

5.7200.035.451	368	Food Purchase		48,000		
5.7200.035.453	368	Food Processing Supplies		4,000		
5.7200.035.461	368	Non-Capitalized Equipment		0		
5.7200.035.541	368	Equipment		0		
5.7200.035.571	368	Depreciation		4,000		
		Total Other Cost			81,810	
		Total Tucker Creek Middle				189,550
-	-	West Craven High				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	372	Salary-Director	0.043	3,000		
5.7200.035.151	372	Salary-Office Personnel	0.174	7,600		
5.7200.035.171	372	Salary-Driver	0.076	2,800		
5.7200.035.174	372	Salary-Food Service Employee	4.110	52,000		
5.7200.035.175	372	Salary- Skilled trades	0.043	2,000		
5.7200.035.165	372	Salary-Food Service Employee-Sub		3,000		
5.7200.035.176	372	Salary-Manager	1.000	30,000		
5.7200.035.199	372	Salary-Overtime Pay		150		
5.7200.035.184	372	Longevity Pay		1,300		
		Total Salaries			101,850	
		<u>Benefits</u>	-			
5.7200.035.211	372	Employer's Social Security		10,000		
5.7200.035.221	372	Employer's Retirement		17,000		
5.7200.035.231	372	Employer's Health Insurance		23,000		
5.7200.035.232	372	Worker's Compensation		4,000		
		Total Benefits			54,000	
		<u>Other Cost</u>	-			
5.7200.035.311	372	Contracted Services		1,000		
5.7200.035.312	372	Workshop		4,000		
5.7200.035.313	372	Advertising Fees		0		
5.7200.035.314	372	Printing & Binding		200		
5.7200.035.321	372	Public Utilities-Electric Services		0		
5.7200.035.322	372	Public Utilities-Natural Gas		0		
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		0		
5.7200.035.342	372	Postage		0		
5.7200.035.344	372	Mobile Communication Costs		0		
5.7200.035.361	372	Membership dues & fees		340		
5.8100.035.392	372	Indirect Cost		15,000		

5.7200.035.411	372	Supplies and Materials		3,600		
5.7200.035.421	372	Fuel For Facilities		0		
5.7200.035.422	372	Repairs		4,000		
5.7200.035.423	372	Gas/Diesel Fuel		0		
5.7200.035.451	372	Food Purchase		118,000		
5.7200.035.453	372	Food Processing Supplies		9,000		
5.7200.035.461	372	Non-Capitalized Equipment		3,000		
5.7200.035.541	372	Equipment		0		
5.7200.035.571	372	Depreciation		22,000		
		Total Other Cost			181,240	
		Total West Craven High				337,090
-	-	West Craven Middle				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	376	Salary-Director	0.043	4,600		
5.7200.035.151	376	Salary-Office Personnel	0.174	11,400		
5.7200.035.171	376	Salary-Driver	0.076	4,300		
5.7200.035.174	376	Salary-Food Service Employee	3.520	65,000		
5.7200.035.175	376	Salary- Skilled trades	0.043	3,000		
5.7200.035.165	376	Salary-Food Service Employee-Sub		1,000		
5.7200.035.176	376	Salary-Manager	1.000	0		
5.7200.035.199	376	Salary-Overtime Pay		150		
5.7200.035.184	376	Longevity Pay		800		
		Total Salaries			90,250	
		<u>Benefits</u>	-			
5.7200.035.211	376	Employer's Social Security		9,000		
5.7200.035.221	376	Employer's Retirement		11,000		
5.7200.035.231	376	Employer's Health Insurance		16,000		
5.7200.035.232	376	Worker's Compensation		5,500		
		Total Benefits			41,500	
		<u>Other Cost</u>	-			
5.7200.035.311	376	Contracted Services		1,000		
5.7200.035.312	376	Workshop		5,000		
5.7200.035.313	376	Advertising Fees		0		
5.7200.035.314	376	Printing & Binding		200		
5.7200.035.321	376	Public Utilities-Electric Services		0		
5.7200.035.322	376	Public Utilities-Natural Gas		0		
5.7200.035.326	376	Contracted Repairs & maintenance		500		
5.7200.035.327	376	Rentals		100		
5.7200.035.332	376	Travel		1,500		
5.7200.035.341	376	Telephone		0		

5.7200.035.342	376	Postage		0		
5.7200.035.344	376	Mobile Communication Costs		0		
5.7200.035.361	376	Membership dues & fees		340		
5.8100.035.392	376	Indirect Cost		10,000		
5.7200.035.411	376	Supplies and Materials		5,900		
5.7200.035.421	376	Fuel For Facilities		0		
5.7200.035.422	376	Repairs		2,000		
5.7200.035.423	376	Gas/Diesel Fuel		0		
5.7200.035.451	376	Food Purchase		107,000		
5.7200.035.453	376	Food Processing Supplies		9,000		
5.7200.035.461	376	Non-Capitalized Equipment		53,000		
5.7200.035.541	376	Equipment		6,000		
5.7200.035.571	376	Depreciation		10,000		
		Total Other Cost			211,540	
		Total West Craven Middle				343,290
-	-	W Jesse Gurganus Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	378	Salary-Director	0.043	2,300		
5.7200.035.151	378	Salary-Office Personnel	0.174	5,700		
5.7200.035.171	378	Salary-Driver	0.076	2,100		
5.7200.035.174	378	Salary-Food Service Employee	1.190	28,000		
5.7200.035.175	378	Salary- Skilled trades	0.043	1,500		
5.7200.035.165	378	Salary-Food Service Employee-Sub		500		
5.7200.035.176	378	Salary-Manager	1.000	28,000		
5.7200.035.199	378	Salary-Overtime Pay		40		
5.7200.035.184	378	Longevity Pay		200		
		Total Salaries			68,340	
		<u>Benefits</u>	-			
5.7200.035.211	378	Employer's Social Security		6,000		
5.7200.035.221	378	Employer's Retirement		9,000		
5.7200.035.231	378	Employer's Health Insurance		8,000		
5.7200.035.232	378	Worker's Compensation		3,000		
		Total Benefits			26,000	
		<u>Other Cost</u>	-			
5.7200.035.311	378	Contracted Services		1,000		
5.7200.035.312	378	Workshop		1,500		
5.7200.035.313	378	Advertising Fees		0		
5.7200.035.314	378	Printing & Binding		200		
5.7200.035.321	378	Public Utilities-Electric Services		0		
5.7200.035.322	378	Public Utilities-Natural Gas		0		
5.7200.035.326	378	Contracted Repairs & maintenance		500		

5.7200.035.327	378	Rentals		60		
5.7200.035.332	378	Travel		1,000		
5.7200.035.341	378	Telephone		0		
5.7200.035.342	378	Postage		0		
5.7200.035.344	378	Mobile Communication Costs		0		
5.7200.035.361	378	Membership dues & fees		160		
5.8100.035.392	378	Indirect Cost		8,000		
5.7200.035.411	378	Supplies and Materials		4,200		
5.7200.035.421	378	Fuel For Facilities		0		
5.7200.035.422	378	Repairs		3,000		
5.7200.035.423	378	Gas/Diesel Fuel		0		
5.7200.035.451	378	Food Purchase		56,000		
5.7200.035.453	378	Food Processing Supplies		5,000		
5.7200.035.461	378	Non-Capitalized Equipment		400		
5.7200.035.541	378	Equipment		0		
5.7200.035.571	378	Depreciation		10,000		
		Total Other Cost			91,020	
		Total W Jesse Gurganus Elementary				185,360
-	-	Arthur W Edwards Elementary				-
-	-	<u>Salaries</u>	-			-
5.7200.035.113	380	Salary-Director	0.043	3,800		
5.7200.035.151	380	Salary-Office Personnel	0.174	9,500		
5.7200.035.171	380	Salary-Driver	0.076	3,550		
5.7200.035.174	380	Salary-Food Service Employee	2.400	54,000		
5.7200.035.175	380	Salary- Skilled trades	0.043	2,500		
5.7200.035.165	380	Salary-Food Service Employee-Sub		500		
5.7200.035.176	380	Salary-Manager	1.000	41,000		
5.7200.035.199	380	Salary-Overtime Pay		50		
5.7200.035.184	380	Longevity Pay		1,500		
		Total Salaries			116,400	
		<u>Benefits</u>	-			
5.7200.035.211	380	Employer's Social Security		10,000		
5.7200.035.221	380	Employer's Retirement		13,000		
5.7200.035.231	380	Employer's Health Insurance		15,000		
5.7200.035.232	380	Worker's Compensation		4,500		
		Total Benefits			42,500	
		<u>Other Cost</u>	-			
5.7200.035.311	380	Contracted Services		4,000		
5.7200.035.312	380	Workshop		2,300		
5.7200.035.313	380	Advertising Fees		0		
5.7200.035.314	380	Printing & Binding		200		

5.7200.035.321	380	Public Utilities-Electric Services		0		
5.7200.035.322	380	Public Utilities-Natural Gas		0		
5.7200.035.326	380	Contracted Repairs & maintenance		500		
5.7200.035.327	380	Rentals		80		
5.7200.035.332	380	Travel		1,700		
5.7200.035.341	380	Telephone		0		
5.7200.035.342	380	Postage		0		
5.7200.035.344	380	Mobile Communication Costs		0		
5.7200.035.361	380	Membership dues & fees		250		
5.8100.035.392	380	Indirect Cost		12,000		
5.7200.035.411	380	Supplies and Materials		5,700		
5.7200.035.421	380	Fuel for Facilities		0		
5.7200.035.422	380	Repairs		3,000		
5.7200.035.423	380	Gas/Diesel Fuel		0		
5.7200.035.451	380	Food Purchase		89,000		
5.7200.035.453	380	Food Processing Supplies		8,000		
5.7200.035.461	380	Non-Capitalized Equipment		0		
5.7200.035.541	380	Equipment		60,000		
5.7200.035.571	380	Depreciation		6,000		
		Total Other Cost			192,730	
		Total Arthur W Edwards Elementary				351,630
Total PRC 035 Child Nutrition Expenditures			78.040			7,298,278

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

<u>Revenues</u>		<u>Posn.</u>			
1.3100.000.000.000.000.00	Allocation from the State Public School Fund		85,354,673		
Total State Fund Revenues					85,354,673
<u>Expenditures</u>					
<u>PRC 001</u>	<u>Classroom Teachers</u>	-			
	<u>Salaries</u>	-			
1.5110.001.121.000.000.00	Sal-Reg Curricular Teacher	617.50	30,787,185		
1.5132.001.121.000.000.00	Sal - Program Enhancement Teacher Art	9.00	435,357		
1.5210.001.121.000.000.00	Sal-EC Teacher	10.00	483,730		
1.5110.001.123.000.000.00	Sal-ROTC Teacher	4.00	193,492		
1.5110.001.125.000.000.00	Sal – New Teacher Orientation		18,500		
	Total Salaries			31,918,264	
	<u>Benefits</u>	-			
1.5110.001.211.000.000.00	Fica		2,371,437		
1.5210.001.211.000.000.00	Fica		37,005		
1.5110.001.221.000.000.00	Retirement		5,846,445		
1.5210.001.221.000.000.00	Retirement		91,231		
1.5110.001.231.000.000.00	Health Insurance		3,848,572		
1.5210.001.231.000.000.00	Health Insurance		61,040		
	Total Benefits			12,255,731	
	Total Classroom Teachers				44,173,994
<u>PRC 002</u>	<u>Central Office Administration</u>	-			
	<u>Salaries</u>	-			
1.6940.002.111.000.000.00	Sal-Superintendent	1.00	134,616		
1.6110.002.113.000.000.00	Sal-Director(s)	1.00	84,000		
1.6940.002.118.000.000.00	Sal - Asst Superintendents	4.00	420,060		
1.7200.002.176.372.000.00	Nutrition Services-Salary	1.00	25,435		
	Total Salaries			664,111	
	<u>Benefits</u>	-			
1.6940.002.211.000.000.00	Fica		42,433		
1.6110.002.211.000.000.00	Fica		6,426		
1.7200.002.211.372.000.00	Fica		1,946		
1.6940.002.221.000.000.00	Retirement		104,612		
1.6110.002.221.000.000.00	Retirement		15,842		
1.7200.002.221.372.000.00	Retirement		4,797		
1.6940.002.231.000.000.00	Health Insurance		30,520		
1.6110.002.231.000.000.00	Health Insurance		6,104		
1.7200.002.231.372.000.00	Health Insurance		5,932		

	Total Benefits			218,612	
	Total Central Office Administration				882,723
<u>PRC 003</u>	<u>Non-Instructional Support Personnel</u>	-			
	Salaries	-			
1.6580.003.151.000.000.00	Sal -Clerical maint	1.00	46,760		
1.6610.003.151.000.000.00	Sal - Clerical CS	6.00	261,683		
1.6110.003.151.000.000.00	Sal - Clerical Tech	3.00	122,931		
1.6400.003.151.000.000.00	Sal - Clerical office support tech	1.00	48,179		
1.6540.003.173.000.000.00	Sal-Custodian	70.50	1,611,663		
1.6540.003.199.000.000.00	Sal - Custodial overtime		5,000		
1.5110.003.162.000.000.00	Sal- Substitutes		617,131		
1.5210.003.162.000.000.00	Sal- Substitutes		5,249		
1.5810.003.162.000.000.00	Sal- Substitutes		7,000		
	Total Salaries			2,725,596	
	Benefits	-			
1.6580.003.211.000.000.00	Fica		3,577		
1.6610.003.211.000.000.00	Fica		20,019		
1.6110.003.211.000.000.00	Fica		9,404		
1.6400.003.211.000.000.00	Fica		3,686		
1.6540.003.211.000.000.00	Fica		123,675		
1.5110.003.211.000.000.00	Fica		47,211		
1.5210.003.211.000.000.00	Fica		402		
1.5810.003.211.000.000.00	Fica		536		
1.6580.003.221.000.000.00	Retirement		8,819		
1.6610.003.221.000.000.00	Retirement		49,353		
1.6110.003.221.000.000.00	Retirement		23,185		
1.6400.003.221.000.000.00	Retirement		9,086		
1.6540.003.221.000.000.00	Retirement		304,903		
1.6580.003.231.000.000.00	Health Insurance		6,104		
1.6610.003.231.000.000.00	Health Insurance		30,520		
1.6110.003.231.000.000.00	Health Insurance		18,312		
1.6400.003.231.000.000.00	Health Insurance		6,104		
1.6540.003.231.000.000.00	Health Insurance		341,824		
	Total Benefits			1,006,718	
	Total Non-Instructional Support Personnel				3,732,315
<u>PRC 005</u>	<u>School Building Administration</u>	-			
	Salaries	-			
1.5410.005.114.000.000.00	Sal - Principal	25.00	1,813,708		
1.5410.005.129.000.000.00	Salary Differential		17,977		
1.5420.005.116.000.000.00	Sal - Asst Principals	12.00	757,841		
	Total Salaries			2,589,525	
	Benefits	-			
1.5410.005.211.000.000.00	Fica		198,099		
1.5410.005.221.000.000.00	Retirement		488,384		
1.5410.005.231.000.000.00	Health Insurance		225,848		
	Total Benefits			912,331	
	Total School Building Administration				3,501,857

<u>PRC 007</u>	<u>Instructional Support</u>	-			
	<u>Salaries</u>	-			
1.5110.007.121.000.000.00	Sal - Teacher	11.50	454,390		
1.5110.007.135.000.000.00	Sal - Instr Facilitators	3.00	174,822		
1.5210.007.133.000.000.00	Salary - Psychologists	4.00	209,933		
1.5810.007.129.000.000.00	Salary Differential		4,075		
1.5810.007.131.000.000.00	Sal - Media	16.00	885,736		
1.5830.007.131.000.000.00	Sal - Counselor	25.00	1,390,487		
1.5840.007.131.000.000.00	Sal - Nurse	4.50	236,253		
	Total Salaries			3,355,695	
	<u>Benefits</u>	-			
1.5110.007.211.000.000.00	Fica		48,135		
1.5210.007.211.000.000.00	Fica		16,060		
1.5810.007.211.000.000.00	Fica		68,071		
1.5830.007.211.000.000.00	Fica		106,372		
1.5840.007.211.000.000.00	Fica		18,073		
1.5110.007.221.000.000.00	Retirement		118,669		
1.5210.007.221.000.000.00	Retirement		39,593		
1.5810.007.221.000.000.00	Retirement		167,818		
1.5830.007.221.000.000.00	Retirement		262,246		
1.5840.007.221.000.000.00	Retirement		44,557		
1.5110.007.231.000.000.00	Health Insurance		85,456		
1.5210.007.231.000.000.00	Health Insurance		24,416		
1.5810.007.131.000.000.00	Health Insurance		97,664		
1.5830.007.131.000.000.00	Health Insurance		152,600		
1.5840.007.131.000.000.00	Health Insurance		27,468		
	Total Benefits			1,277,199	
	Total Instructional Support				4,632,894
<u>PRC 009</u>	<u>Non-Contributory Employee Benefits</u>	-			
	<u>Salaries</u>	-			
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	
	<u>Benefits</u>	-			
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
<u>PRC 012</u>	<u>Driver Education</u>	-			
	<u>Other Cost</u>	-			
1.5110.012.311.000.000.00	Contracted Srvs		230,153		
1.5110.012.411.000.000.00	Supplies & Materials		10,000		

	Total Other Costs			240,153	
	Total Driver Education				240,153
<u>PRC 013</u>	<u>Workforce Development Months of Employment</u>	-			
	Salaries	-			
1.5120.013.121.000.000.00	Sal-CTE Curricular Teacher/	56.00	2,786,883		
1.5120.013.131.000.000.00	Sal-CTE Curricular Teacher/	4.00	263,391		
1.5120.013.162.000.000.00	Sal-Substitute CTE		34,907		
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			3,115,181	
	Benefits	-			
1.5120.013.211.000.000.00	Fica		238,311		
1.5120.013.221.000.000.00	Retirement		587,523		
1.5120.013.231.000.000.00	Health Insurance		366,240		
	Total Benefits			1,192,074	
	Total Workforce Development Months of Employment				4,307,256
<u>PRC 014</u>	<u>Workforce Development Program Support</u>	-			
	Salaries	-			
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)		1545		
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)		2060		
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)		1545		
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	34736		
	Total Salaries			44,006	
	Benefits	-			
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		2675		
1.6120.014.221.000.000.00	RETIREMENT		6406		
1.6120.014.231.000.000.00	HEALTH INSURANCE		6104		
1.6120.014.232.000.000.00	WORKERS' COMPENSATION		175		
	Total Benefits			16,264	
	Other Cost				
1.5120.014.311.000.000.00	CONTRACT SERVICES		10000		
1.5120.014.312.000.000.00	WORKSHOP EXPENSES		5500		
1.5120.014.312.314.000.00	WORKSHOP EXPENSES		500		
1.5120.014.312.321.000.00	WORKSHOP EXPENSES		1000		
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		2000		
1.5120.014.312.344.000.00	WORKSHOP EXPENSES		750		
1.5120.014.312.356.000.00	WORKSHOP EXPENSES		2000		
1.5120.014.312.368.000.00	WORKSHOP EXPENSES		1500		
1.5120.014.312.372.000.00	WORKSHOP EXPENSES		3000		
1.5120.014.312.376.000.00	WORKSHOP EXPENSES		750		
1.5120.014.313.000.000.00	ADVERTISING		1000		
1.5120.014.314.000.000.00	PRINTING & BINDING		700		
1.5120.014.332.000.000.00	TRAVEL - IMC		1800		
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		1250		
1.5120.014.333.344.000.00	Field Trips - HMS		200		
1.5120.014.333.356.000.00	Field Trips - NBHS		1250		
1.5120.014.333.368.000.00	Field Trips - TCM		500		
1.5120.014.333.372.000.00	Field Trips- WCHS		1250		
1.5120.014.333.376.000.00	Field Trips - WCM		100		
1.5120.014.351.000.000.00	TUITION FEES-OTHER		8056		
1.5120.014.379.000.000.00	OTHER INSURANCE & JUDGMENTS		500		
1.5120.014.411.000.000.00	SUPPLIES & MATERIALS		10942		
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		2000		
1.5120.014.411.332.000.00	SUPPLIES & MATERIALS		2000		
1.5120.014.411.340.000.00	SUPPLIES & MATERIALS		2000		
1.5120.014.411.340.000.20	SUPPLIES (FOOD)		1500		
1.5120.014.411.344.000.00	SUPPLIES & MATERIALS		2000		
1.5120.014.411.356.000.00	SUPPLIES & MATERIALS		1500		
1.5120.014.411.356.000.20	SUPPLIES (FOOD)		2000		
1.5120.014.411.368.000.00	SUPPLIES & MATERIALS		2000		
1.5120.014.411.372.000.00	SUPPLIES & MATERIALS		1500		
1.5120.014.411.372.000.20	SUPPLIES (FOOD)		1500		

1.5120.014.411.376.000.00	SUPPLIES & MATERIALS		3000		
1.5120.014.422.340.000.00	REPAIRS-PARTS/MATERIALS/LAB		1500		
1.5120.014.422.356.000.00	REPAIRS-PARTS/MATERIALS/LAB		2000		
1.5120.014.422.372.000.00	REPAIRS-PARTS/MATERIALS/LAB		2000		
1.5120.014.461.340.000.00	NON-CAPITALIZED EQUIPMENT		1000		
1.5120.014.461.356.000.00	NON-CAPITALIZED EQUIPMENT		1000		
1.5120.014.461.372.000.00	NON-CAPITALIZED EQUIPMENT		1000		
1.5220.014.312.356.000.00	WORKSHOP EXPENSE		1200		
1.5220.014.332.356.000.00	TRAVEL		750		
1.5830.014.312.340.000.00	WORKSHOP EXPENSE - CDC STAF		2250		
1.5830.014.312.356.000.00	WORKSHOP EXPENSE - CDC STAF		2250		
1.5830.014.312.372.000.00	WORKSHOP EXPENSE - CDC STAF		2250		
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		15000		
1.6120.014.312.000.000.00	WORKSHOP EXPENSES		6500		
1.6120.014.332.000.000.00	Travel - CTE Admin		1800		
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)		1000		
1.6550.014.422.372.000.00	Repair Parts & Materials (WCHS)		1000		
	Total Other Costs			124,054	
	Total Workforce Development Program Support				184,324
PRC 024	Disadvantaged Students Supplemental Funding (DSSF)	-			
	Salaries	-			
1.5400.024.116.000.000.00	Sal-Assst Principal	1.00	65,891		
1.5830.024.131.000.000.00	Salary -Guidance	6.50	290,099		
1.5350.024.198.340.000.00	Sal - Tutor (outside reg school day)		12,000		
1.5350.024.198.356.000.00	Sal - Tutor (outside reg school day)		16,000		
1.5350.024.198.372.000.00	Sal - Tutor (outside reg school day)		12,000		
1.5400.024.129.000.000.00	Salary differential		0		
	Total Salaries			395,989	
	Benefits	-			
1.5830.024.211.000.000.00	Fica		22,193		
1.5400.024.211.000.000.00	Fica		5,041		
1.5350.024.211.000.000.00	Fica		3,060		
1.5830.024.221.000.000.00	Retirement		54,655		
1.5400.024.221.000.000.00	Retirement		12,414		
1.5350.024.221.000.000.00	Retirement		7,536		
1.5830.024.231.000.000.00	Health Insurance		42,728		
1.5400.024.231.000.000.00	Health Insurance		6,104		
	Total Benefits			153,730	
	Other Cost	-			
1.5850.024.311.340.000.00	Contracted Services		6,000		

1.5850.024.311.356.000.00	Contracted Services		6,000		
1.5850.024.311.372.000.00	Contracted Services		6,000		
1.5350.024.411.000.000.00	Supplies and Materials		601		
	Total Other Costs			18,601	
	Total DSSF				568,320
<u>PRC 027</u>	<u>Teacher Assistants</u>	-			
	<u>Salaries</u>	-			
1.5110.027.142.000.000.00	Sal-Teacher Asst	111.00	2,402,960		
1.5860.027.146.000.000.00	Sal - Aide subbing for teacher		1,000		
1.5110.027.167.000.000.00	Sal-T A Sal When Substituting		19,000		
1.5110.027.199.000.000.00	Sal-Overtime		80,000		
	Total Salaries			2,502,960	
	<u>Benefits</u>	-			
1.5110.027.211.000.000.00	Fica		191,400		
1.5860.027.211.000.000.00	Fica		77		
1.5110.027.221.000.000.00	Retirement		461,361		
1.5860.027.211.000.000.00	Retirement		184		
1.5110.027.231.000.000.00	Health Insurance		653,128		
1.5860.027.231.000.000.00	Health Insurance		0		
	Total Benefits			1,306,150	
	Total Teacher Assistants				3,809,110
<u>PRC 031</u>	<u>Low Wealth Supplemental Funding</u>	-			
	<u>Salaries</u>	-			
1.5110.031.121.000.000.00	Sal-Reg Curricular Teacher	25.00	1,041,193		
	Total Salaries			1,041,193	
	<u>Benefits</u>	-			
1.5110.031.211.000.000.00	Fica		79,651		
1.5110.031.221.000.000.00	Retirement		191,996		
1.5110.031.231.000.000.00	Health Insurance		122,081		
	Total Benefits			393,728	
	Total Low Wealth Supplemental Funding				1,434,921
<u>PRC 032</u>	<u>Children with Disabilities</u>	-			
	<u>Salaries</u>	-			
1.5210.032.121.000.000.00	Sal - Teacher	62.00	2,782,738.00		
1.5210.032.133.000.000.00	Sal - Psychologists	5.40	211,886.00		
1.5210.032.142.000.000.00	Sal - Teacher Asst	27.74	413,035.00		
1.5210.032.144.000.000.00	Sal - Educational Interpreter	1.00	95,795.00		
1.5210.032.146.000.000.00	Sal - Specialist (Beh. Tech & Trans Coord.)	1.00	26,065.00		
1.5210.032.162.000.000.00	Sal - Substitute Pay		50,000.00		
1.5210.032.165.000.000.00	Sal - Sub Pay/TA		20,000.00		
1.5210.032.167.000.000.00	Sal - Substitute/TA for T		5,000.00		
1.5210.032.199.000.000.00	Sal - Overtime		20,000.00		
1.5230.032.121.000.000.00	Salary - Preschool Teacher	7.00	341,754.00		
1.5230.032.142.000.000.00	Salary - PS Teacher Assistant	5.00	83,926.00		
1.5230.032.162.000.000.00	Salary - Sub Pay		2,500.00		
1.5230.032.167.000.000.00	Salary - Sub Pay/TA		1,500.00		
1.5230.032.199.000.000.00	Salary - Overtime		3,000.00		
1.5240.032.129.000.000.00	Salary - Held Harmless		800.00		

1.5240.032.132.000.000.00	Sal - Speech/Language	5.20	324,977.00		
1.5840.032.145.000.000.00	Sal - Health Related	7.60	597,458.00		
	Total Salaries			4,980,434.00	
	<u>Benefits</u>	-			
1.5210.032.211.000.000.00	FICA		270,008.00		
1.5210.032.221.000.000.00	Retirement		646,782.00		
1.5210.032.231.000.000.00	Hospitalization		522,341.00		
1.5230.032.211.000.000.00	FICA		32,566.00		
1.5230.032.221.000.000.00	Retirement		78,495.00		
1.5230.032.231.000.000.00	Hospitalization		67,144.00		
1.5240.032.211.000.000.00	FICA		24,861.00		
1.5240.032.221.000.000.00	Retirement		59,926.00		
1.5240.032.231.000.000.00	Hospitalization		36,624.00		
1.5840.032.211.000.000.00	FICA		45,706.00		
1.5840.032.221.000.000.00	Retirement		110,171.00		
1.5840.032.231.000.000.00	Hospitalization		73,248.00		
	Total Benefits			1,967,872	
	<u>Other Cost</u>	-			
1.5210.032.311.000.000.00	Contract Services		13,002.00		
1.5210.032.313.000.000.00	Advertising		500.00		
1.5210.032.327.000.000.00	Rentals		500.00		
1.5210.032.332.000.000.00	Travel - Instr Itinerant Personnel		15,000.00		
1.5210.032.378.000.000.00	Scholastic Accident Insurance		1,050.00		
1.5230.032.332.000.000.00	Travel - PS		5,000.00		
1.5240.032.332.000.000.00	Travel - Speech		5,000.00		
1.5240.032.318.000.000.00	Contract Svc - Speech		832,626.00		
1.5840.032.311.000.000.00	Contract Svc		110,540.00		
1.5250.032.311.000.000.00	Contract Services - Audiology		60,000.00		
1.5840.032.332.000.000.00	Travel - Health Related		10,000.00		
	Total Other Costs			1,053,218	
	Total Children with Disabilities				8,001,524
<u>PRC 034</u>	<u>Academically/Intellectually Gifted</u>	-			
	<u>Salaries</u>	-			
1.5260.034.121.000.000.00	Sal-AIG Teacher	11.60	570,626		
1.5260.034.163.000.000.00	Salary - Sub		0		
	Total Salaries			570,626	
	<u>Benefits</u>	-			
1.5260.034.211.000.000.00	Fica		43,653		
1.5260.034.221.000.000.00	Retirement		70,687		
1.5260.034.231.000.000.00	Health Insurance		40,287		
	Total Benefits			154,627	
	<u>Other Cost</u>	-			
1.5260.034.312.000.000.00	Staff Development		2,000		
1.5260.034.411.000.000.00	Supplies & Materials		10,049		
1.5260.034.351.000.000.00	Tuition		1,500		
1.5260.034.332.000.000.00	Travel reimbursement		1,100		
	Total Other Costs			14,649	
	Total Academically/Intellectually Gifted				739,902

<u>PRC 054</u>	<u>Limited English</u>	-			
	<u>Salaries</u>	-			
1.5270.054.121.000.000.00	Sal - Teacher	5.00	219,102		
1.5270.054.144.000.000.00	Sal - Interpreter		400		
	Total Salaries			219,502	
	<u>Benefits</u>	-			
1.5270.054.211.000.000.00	Fica		16,792		
1.5270.054.221.000.000.00	Retirement		40,476		
1.5270.054.231.000.000.00	Health Insurance		30,520		
	Total Benefits			87,788	
	<u>Other Cost</u>	-			
1.5270.054.311.000.000.00	Contracts		400		
1.5270.054.332.000.000.00	Travel		1,400		
1.5270.054.411.000.000.00	Supplies & Materials		800		
	Total Other Costs			2,600	
	Total Limited English				309,890
<u>PRC 056</u>	<u>Transportation of Pupils</u>	-			
	<u>Salaries</u>	-			
1.6550.056.171.000.000.00	Sal-Driver	156.00	1,493,822		
1.6550.056.172.000.000.00	Sal-Overtime Bus Drivers		59,565		
1.6550.056.165.000.000.00	Sal - Subs/Non- teaching		84,656		
1.6550.056.175.000.000.00	Sal-Transportation Personnel	13.00	552,388		
	Total Salaries			2,190,431	
	<u>Benefits</u>	-			
1.6550.056.211.000.000.00	Fica		167,568		
1.6550.056.221.000.000.00	Retirement		316,483		
1.6550.056.231.000.000.00	Health Insurance		122,080		
	Total Benefits			606,131	
	<u>Other Cost</u>	-			
1.6550.056.312.000.000.00	Staff Development		5,000		
1.6550.056.311.000.000.00	Contract Services		2,500		
1.6550.056.319.000.000.00	Drug Testing		10,000		
1.6550.056.321.000.000.00	Energy		46,000		
1.6550.056.331.000.000.00	Pupil Transportation Contrac		1,500		
1.6550.056.341.000.000.00	Telephone Garage		113,144		
1.6550.056.411.000.000.00	Supplies & Materials (Garag		10,000		
1.6550.056.418.000.000.00	Software		500		
1.6550.056.422.000.000.00	Vehicle Repair/Parts/Grease		280,000		
1.6550.056.423.000.000.00	Gas/Diesel Fuel		243,529		
1.6550.056.424.000.000.00	Oil		10,000		
1.6550.056.425.000.000.00	Tires & Tubes		40,000		
	Total Other Costs			762,173	
	Total Transportation of Pupils				3,558,735
<u>PRC 061</u>	<u>Classroom Materials/Instructional Supplies</u>	-			
	<u>Other Cost</u>	-			
1.5110.061.411.000.000.00	Supplies & Materials		421,696		

	Total Other Costs			421,696	
	Total Classroom Materials/Instructional Supplies				421,696
<u>PRC 068/069</u>	<u>At Risk Student Services-Alternative Programs</u>	-			
-	<u>Salaries</u>	-			
1.6710.069.152.000.000.03	Sal - Testing coordinators	2.00	89,544		
1.5270.069.121.000.000.54	Sal - ESL Teacher	1.33	69,299		
1.5310.068.142.000.000.47	Sal - TA/Caregiver	2.00	44,035		
1.5330.069.121.000.000.07	Sal - Teacher	6.00	237,122		
1.5420.069.116.000.000.05	Sal - Assistant Principals	8.00	422,866		
1.5420.069.129.000.000.05	Salary differential		1,030		
1.5810.069.131.000.000.07	Sal - Media	7.00	316,929		
1.5830.069.131.000.000.07	Sal - Guidance Counselor	4.00	190,247		
1.5840.069.131.000.000.00	Sal - school nurse	2.00	79,929		
1.5840.069.146.000.000.04	Sal - school nurse non dpi cert	10.00	210,118		
1.5330.069.191.000.000.00	Sal - Curriculum Development		100,000		
1.5310.069.199.000.000.00	Sal-Overtime		1,500		
	Total Salaries			1,762,619	
	<u>Benefits</u>	-			
	-	-			
1.6710.069.211.000.000.00	Fica		6,850		
1.5270.069.211.000.000.00	Fica		5,301		
1.5330.069.211.000.000.00	Fica		25,790		
1.5420.069.211.000.000.00	Fica		32,428		
1.5810.069.211.000.000.00	Fica		24,245		
1.5830.069.211.000.000.00	Fica		14,554		
1.5840.069.211.000.000.00	Fica		22,189		
1.5310.068.211.000.000.00	Fica		3,369		
1.6710.069.221.000.000.00	Retirement		16,888		
1.5270.069.221.000.000.00	Retirement		13,070		
1.5330.069.221.000.000.00	Retirement		44,721		
1.5420.069.221.000.000.00	Retirement		79,947		
1.5810.069.221.000.000.00	Retirement		59,773		
1.5830.069.221.000.000.00	Retirement		35,881		
1.5840.069.221.000.000.00	Retirement		54,703		
1.5310.068.221.000.000.47	Retirement		8,305		
1.5310.069.231.000.000.00	Health Insurance		197,467		
	Total Benefits			645,480	
	<u>Other Cost</u>	-			
1.5840.069.332.000.000.00	Travel-Health Services		2,000		
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		
1.5850.069.311.324.000.74	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			383,775	
	Total At Risk Student Services-Alternative Programs				2,791,873
<u>PRC 130</u>	<u>Textbooks</u>	-			
-	<u>Other Cost</u>	-			
1.5110.130.412.000.000.00	Textbooks		480,830		
	Total Other Costs			480,830	
	Total Textbooks				480,830
Total State Fund Expenditures		1384.37			85,354,673

Federal Funds Budget

(based on planning allotments released June 4, 2018)

PRC #	PRC Name	FY 2019 Planning Allotment	FY 2018 Estimated Carry-Over	Total Estimated Federal Funds
017	Career & Technical Education Prgm	189,190	0	189,190
049	IDEA Pre-School Handicapped	114,636	0	114,636
060	IDEA VI-B Handicapped	2,956,344	0	2,956,344
103	Improving Teacher Quality	442,107	0	442,107
104	Language Acquisition	63,578	0	63,578
108	Student Support & Academic Achievement Grant	279,623	0	279,623
		4,045,478	0	4,045,478

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 the to Board for approval once true allocation amounts are received from DPI.

Federal Revenues								
3	3600	017	000	000	000	00	CTE PROGRAM IMPROVEMENT REVENUE	189,190
3	3600	049	000	000	000	00	IDEA VIB PRESCHOOL REVENUE	114,636
3	3600	060	000	000	000	00	IDEA TITLE VIB REVENUE	2,956,344
3	3600	103	000	000	000	00	TITLE II IMPROVING TEACHER QUALITY	442,107
3	3600	104	000	000	000	00	TITLE III LANGUAGE ACQUISITION	63,578
3	3600	108	000	000	000	00	STUDENT SUPPORT & ACAD ACHIEVEMENT	279,623
							TOTAL FEDERAL REVENUES	4,045,478
Federal Expenditures								
PRC 017								
3	5120	017	162	340	000	00	SUB PAY	1,648
3	5120	017	162	356	000	00	Sub Pay	1,648
3	5120	017	162	372	000	00	SUB PAY	1,648
3	5120	017	163	314	000	00	SUB STAFF DEVELOPMENT	206
3	5120	017	163	321	000	00	SUB STAFF DEVELOPMENT	206
3	5120	017	163	340	000	00	SUB PAY	1,648
3	5120	017	163	356	000	00	SUB PAY	1,648
3	5120	017	163	372	000	00	SUB PAY	1,648
3	5120	017	211	314	000	00	SUB PAY STAFF DEVELOPMENT	16
3	5120	017	211	321	000	00	FICA/MEDICARE	16
3	5120	017	211	340	000	00	FICA / MEDICARE	252
3	5120	017	211	356	000	00	FICA/MEDICARE	252
3	5120	017	211	372	000	00	FICA/MEDICARE	252
3	5120	017	232	000	000	00	WORKER'S COMPENSATION	30
3	5120	017	312	321	000	00	WORKSHOPS	2,000
3	5120	017	312	340	000	00	WORKSHOPS	8,000
3	5120	017	312	356	000	00	WORKSHOPS	8,000
3	5120	017	312	372	000	00	WORKSHOP EXPENSE/ALLOWABLE TRAVEL	8,000
3	5120	017	319	000	000	00	OTHER PROFESSIONAL/TECHNICAL SERVICES	4,120
3	5120	017	351	000	000	00	OTHER TUITION	17,600
3	8100	017	392	000	000	00	INDIRECT COSTS	5,843
3	5830	017	411	000	000	00	CDC/GUIDANCE SUPPLIES AND MATERIALS	1,000
3	5120	017	411	340	000	00	SUPPLIES & MATERIALS	15,000
3	5120	017	411	356	000	00	SUPPLIES & MATERIALS	15,000
3	5120	017	411	372	000	00	SUPPLIES & MATERIALS	15,000
3	5120	017	411	000	000	00	SUPPLIES & MATERIALS	24,209

3	5120	017	462	356	000	00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	11,500
3	5120	017	462	372	000	00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	11,500
3	5120	017	462	340	000	00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	31,300
							TOTAL PRC 017 EXPENDITURES	189,190
PRC 049								
3	6200	049	113	000	000	00	SAL-SPECIAL POP SUPPORT & DEV SRVS PAC D	70,389
3	5230	049	163	000	000	00	SUBSTITUTE - STAFF DEV	1,000
3	6200	049	184	000	000	00	LONGEVITY	3,105
3	5230	049	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	77
3	6200	049	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	5,622
3	6200	049	221	000	000	00	EMPLOYER'S RETIREMENT	13,861
3	6200	049	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	6,104
3	5230	049	232	000	000	00	WORKER'S COMPENSATION	50
3	6200	049	232	000	000	00	WORKER'S COMPENSATION	250
3	5230	049	233	000	000	00	UNEMPLOYMENT INSURANCE	50
3	6200	049	233	306	000	00	EMPLOYERS UNEMPLOYMENT INSURANCE	250
3	5230	049	314	000	000	00	PRINTING	250
3	8100	049	392	000	000	00	INDIRECT COSTS	3,541
3	6550	049	411	000	000	00	SUPPLIES	627
3	5230	049	411	000	000	00	SUPPLIES & MATERIALS	2,460
3	5230	049	418	000	000	00	SOFTWARE	3,000
3	6550	049	423	000	000	00	FUEL	4,000
							TOTAL PRC 049	114,636
PRC 060								
3	6200	60	113	000	000	00	SAL-SPECIAL POP SUPPORT & DEV SRVS DIREC	54,365
3	5230	60	121	000	000	00	SAL-TEACHER	217,282
3	5210	60	121	000	000	00	SAL-CHILDREN WITH DISABILITIES TEACHER/P	552,413
3	6200	60	131	000	000	00	SAL-INSTR SUPPORT 1	140,736
3	5210	60	142	000	000	00	SAL-TEACHER ASSIST	816,018
3	6550	60	147	000	000	00	SAL-TRANSPORTATION SAFETY ASSIST	90,000
3	5210	60	148	000	000	00	NON-CERTIFIED INSTRUCTOR	65,389
3	6200	60	151	000	000	00	SAL-CLERICAL	62,784
3	5210	60	162	000	000	00	SUBSTITUTE PAY - REGULAR	5,100
3	5210	60	181	000	000	00	SAL-SUPPLEMENTARY PAY	4,100

3	6200	60	184	000	000	00	LONGEVITY PAY	100
3	6550	60	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	6,885
3	5230	60	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	16,622
3	6200	60	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	19,736
3	5210	60	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	108,694
3	6550	60	221	000	000	00	EMPLOYER'S RETIREMENT	16,974
3	5230	60	221	000	000	00	EMPLOYER'S RETIREMENT	40,979
3	6200	60	221	000	000	00	EMPLOYER'S RETIREMENT	48,656
3	5210	60	221	000	000	00	EMPLOYER'S RETIREMENT	267,969
3	5230	60	231	000	000	00	HEALTH INS	30,520
3	6200	60	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	36,624
3	5210	60	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	262,472
3	5210	60	232	000	000	00	WORKER'S COMPENSATION	617
3	8100	60	392	000	000	00	INDIRECT COSTS	91,309
							TOTAL PRC 060	2,956,344
PRC 103								
3	6110	103	113	000	000	00	SAL-REG CURR SUP & DEV SRVS DIRECTOR	23,226
3	5110	103	134	000	000	00	TEACHER MENTOR	0
3	5870	103	163	000	000	01	SUB PAY	2,108
3	5110	103	181	000	000	00	SUPPLEMENTAL PAY	13,227
3	6110	103	184	000	000	00	LONGEVITY	755
3	5110	103	189	000	000	00	SAL-S T DISABILITY <6 MOS	5,010
3	5870	103	197	000	000	01	SALARY	6,250
3	6110	103	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	1,835
3	5870	103	211	000	000	01	FICA/MEDICARE	6,388
3	5110	103	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	0
3	5870	103	221	000	000	01	EMPLOYER'S RETIREMENT	0
3	6110	103	221	000	000	00	EMPLOYER'S RETIREMENT	4,523
3	5110	103	221	000	000	00	EMPLOYER'S RETIREMENT	0
3	6110	103	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	1,526
3	5110	103	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	0
3	5870	103	232	000	000	00	WORKERS COMP	43
3	6620	103	232	000	000	00	WORKERS COMP	370
3	6110	103	232	000	000	00	WORKER'S COMPENSATION	377
3	5110	103	232	000	000	00	WORKER'S COMPENSATION	1,238
3	6620	103	311	000	000	00	CONTRACT SERVICES	2,555
3	5870	103	311	000	000	01	CONTRACTS	47,506
3	5870	103	312	000	000	13	WORKSHOP EXPENSE	88
3	5870	103	312	000	000	10	WORKSHOP EXPENSES	1,216
3	5870	103	312	000	000	12	WORKSHOP EXPENSES	1,348
3	5870	103	312	000	000	11	WORKSHOP EXPENSES	1,794

3	5400	103	312	000	000	00	WORKSHOP EXPENSE	13,224
3	6620	103	312	000	000	00	WORKSHOP EXPENSE/TRAVEL	14,754
3	6110	103	312	000	000	00	WORKSHOP EXPENSES	50,461
3	5870	103	312	000	000	01	WORKSHOPS	62,573
3	5870	103	312	000	000	06	WORKSHOP EXPENSE / ALLOWABLE TRAVEL	117,295
3	6620	103	313	000	000	00	ADVERTISING FEES (RECRUITMENT)	500
3	6620	103	314	000	000	00	PRINTING & BINDING	1,000
3	5110	103	332	000	000	00	TRAVEL	4,958
3	6620	103	332	000	000	00	TRAVEL / MILEAGE REIMBURSEMENT	23,225
3	5110	103	361	000	000	00	MEMBERSHIP DUES	7,300
3	8100	103	392	000	000	00	INDIRECT COSTS	21,261
3	6620	103	411	000	000	00	SUPPLIES & MATERIALS (RECRUITMENT)	4,176
							TOTAL PRC 103	442,107
PRC 104								
3	5270	104	135	000	000	00	SALARY-LEP-LEAD TEACHER	41,250
3	5270	104	181	000	000	00	SUPPLEMENTARY PAY	3,506
3	5270	104	211	000	000	00	EMPLOYER'S SOCIAL SECURITY	3,424
3	5270	104	221	000	000	00	EMPLOYER'S RETIREMENT	8,441
3	5270	104	231	000	000	00	EMPLOYER'S HEALTH INSURANCE	4,578
3	5270	104	232	000	000	00	WORKER'S COMPENSATION	600
3	5270	104	312	000	000	00	WORKSHOP EXPENSE	0
3	5270	104	332	000	000	00	TRAVEL	400
3	8100	104	392	000	000	00	INDIRECT COSTS	1,235
3	5330	104	411	000	000	00	SUPPLIES AND MATERIALS	145
							TOTAL PRC 104	63,578
PRC 108								
3	5860	108	418	000	000	11	Computer Software & Supplies - NBCA	102
3	5860	108	418	000	000	13	Computer Software & Supplies - PACE	164
3	5860	108	418	000	000	12	Computer Software & Supplies - St. Paul	450
3	5860	108	418	000	000	10	Computer Software & Supplies - Annunciation	593
3	5860	108	232	000	000	00	WORKERS COMP	1,001
3	8100	108	392	000	000	00	INDIRECT COSTS	8,833
3	5860	108	211	000	000	00	FICA/MEDICARE	12,293
3	5860	108	181	000	000	00	INSTRUCTIONAL TECHNOLOGY - SUPPLEMENTARY	13,494
3	5860	108	231	000	000	00	HEALTH INSURANCE	15,565

3	5860	108	221	000	000	00	RETIREMENT	30,307
3	5310	108	418	000	000	00	COMPUTER SOFTWARE & SUPPLIES	49,618
3	5860	108	135	000	000	00	INSTRUCTIONAL TECHNOLOGY - LEAD TEACHER	147,202
							TOTAL PRC 108	279,623
TOTAL FEDERAL EXPENDITURES								4,045,478