

CRAVEN COUNTY BOARD OF EDUCATION

BUDGET



Fiscal Year

2017 – 2018

Budget

For the Fiscal Year Ending June 30, 2018

Craven County Board Of Education

David E. Hale
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Superintendent

Prepared By

Business Department

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BUDGET DEFINITION

A budget is a financial operating plan consisting of estimates of the proposed expenditures for a given period of time 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 of 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, 2017 and ending June 30, 2018:

5000 Instructional Programs	12,367,003
6000 System-Wide Support Services	12,275,140
7000 Ancillary Services	20,103
8000 Non-Programmed Charges	318,835
Total Local Current Expense Fund Appropriation	24,981,081

Section 2 - The following revenues are estimated to be available to the local Current Expense Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Allocation	90,000
Federal Allocation – Impact, Medicaid, 345 Allocation	1,700,000
County Appropriation	21,784,958
Local Revenues	852,500
Special Revenues Services & Fund Transfers	553,623
Total Local Current Expense Fund Revenues	24,981,081

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, 2017 and ending June 30, 2018:

5000 Instructional Programs	71,569,163
6000 System-Wide Support Services	6,982,846
7000 Ancillary Services	82,296
Total State Public School Fund Appropriation	78,634,305

Section 4 - The following revenues are estimated to be available to the State Public Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Public School Fund	78,634,305
Total State Public School Fund Revenues	78,634,305

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, 2017 and ending June 30, 2018:

5000 Instructional Programs	7,855,233
6000 System-Wide Support Services	1,289,015
8000 Non-Programmed Charges	177,180
Total Federal Grants Fund Appropriation	9,321,428

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Federal Allocation	9,321,428

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, 2017 and ending June 30, 2018:

7000 Ancillary Services	7,692,993
8000 Non-Programmed Charges	258,000
Total Child Nutrition Fund Appropriation	7,950,993

Section 8 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

State Allocation	20,000
Federal Allocation	4,660,705
Local Revenues	3,270,288
Total Child Nutrition Fund Revenues	7,950,993

BUDGET RESOLUTION

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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, 2017 and ending June 30, 2018:

Category I Projects:

Graham A. Barden – Add bathrooms	250,000
Brinson Elementary – HVAC Replacement	150,000
Brinson Elementary – HVAC Controls	120,000
West Craven High School – Lighting/Ceiling Replacement	25,000
West Craven Middle School – Lighting/Ceiling Replacement	33,000
WJ Gurganus – lighting	10,000
Any School – HVAC Replacement	160,000

Category II Projects:

Furniture & Equipment	
Furniture & Equipment	45,500

Category III Projects:

Vehicles & Equipment	
2 Activity buses replaced – Transportation	191,500
Facilities/Maintenance – 2 Ton dump truck	40,000
Facilities/Maintenance – Maintenance vans (2)	50,000
Information Technology – Operations/IT Van	25,000

Total Capital Outlay Fund Appropriation	<u><u>1,100,000</u></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, 2017 and ending June 30, 2018:

County Appropriation	<u>1,100,000</u>
Total Capital Outlay Fund Revenues	<u><u>1,100,000</u></u>

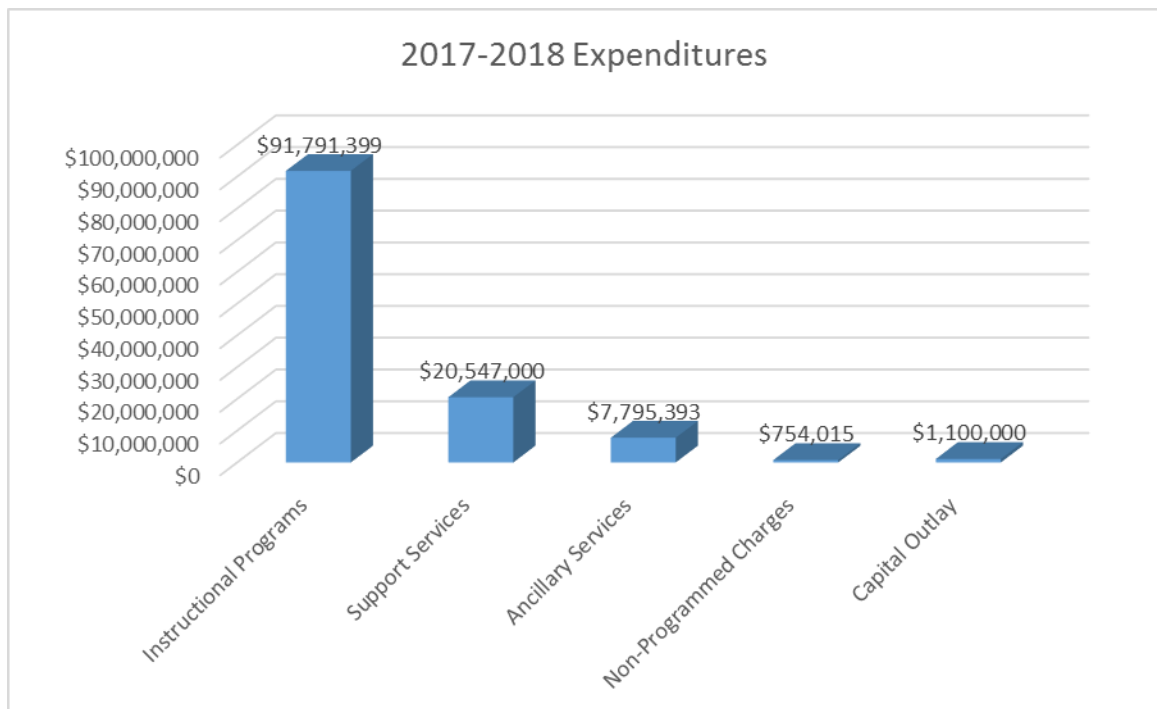
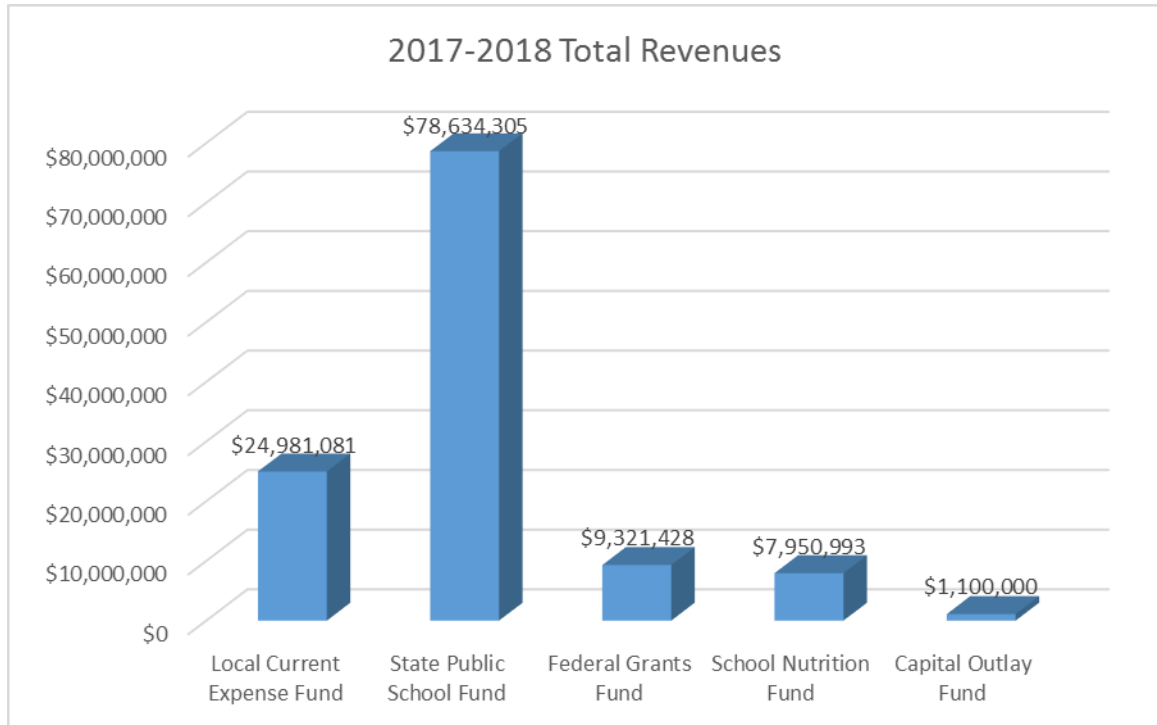
Section 11 - All appropriations shall first be paid from revenues restricted as to use and second from unrestricted revenues.

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 2017.

Finance Officer

Craven County Board of Education
FY 2017-2018 Total Budget



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.

THE UNIFORM BUDGET

These pages constitute the Uniform Budget format as approved by the NC State Board of Education. The detail is at the level explained in the section for definitions for purpose, function, and project.

Summary of Revenues and Expenditures with Comparative Data as of May 27, 2011 – This level of the budget summarizes in three pages the total estimated budget by funds of the local education agency. The comparative data includes amendments and transfers to date.

Revenues by Source – This level of the budget summarize a detail listing of all sources of revenues anticipated in support of the planned expenditures.

Capital Outlay – This level provides summary totals of the individual projects by category for capital outlay.

THE UNIFORM BUDGET

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THE UNIFORM BUDGET - FISCAL YEAR 2017 - 2018

Summary of Revenues and Expenditures

Unit No. 250

(1) (2) (3)				(4)	(5)	(6)	(7)	(8)	(9)	(10)
COUNTY APPROPRIATIONS				LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERA L GRANT FUND	SCHOOL NUTRITIO N FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET	
ACTUAL 2016-2017	REQTD/APP VD 2017/2018	% I/(D)							2017-2018	2016-2017 AS OF 06/16/2017
			<u>REVENUES</u>							
			State Sources	90,000	78,634,305	0	20,000	0	78,744,305	83,721,409
			Federal Sources	1,700,000	0	9,321,428	4,660,705	0	15,682,133	16,461,700
22,884,958	22,884,958	0%	Local Sources	22,637,458	0	0	1,159,000	1,100,000	24,896,458	25,688,208
			TOTAL OPERATING REVENUES	24,427,458	78,634,305	9,321,428	5,839,705	1,100,000	119,322,896	125,871,317
			Special Revenue Services & Fund Transfers	553,623	0	0	2,111,288	0	2,664,911	3,859,181
			TOTAL REVENUES	24,981,081	78,634,305	9,321,428	7,950,993	1,100,000	121,987,807	129,730,498
			<u>OPERATING EXPENDITURES</u>							
			<u>5000 Instructional Programs</u>							
			5100 Regular Instructional	7,042,465	50,661,465	357,342	0	0	58,061,272	59,639,483
			5200 Special Populations Services	137,878	9,219,912	3,059,263	0	0	9,417,053	13,142,351
			5300 Alternative Programs & Services	13,029	1,612,934	4,106,783	0	0	5,732,746	6,699,563
			5400 School Leadership Services	4,309,402	4,357,289	10,000	0	0	8,676,691	8,499,407
			5500 Co-Curricular Services	712,899	0	0	0	0	712,899	645,402
			5600 Reserved for Future Use	0	0	0	0	0	0	0

			5700 Reserved for Future Use	0	0	0	0	0	0	0
			5800 School-Based Support Services	151,330	5,717,563	321,845	0	0	6,190,738	7,272,006
			5900 Reserved for Future Use	0	0	0	0	0	0	0
			SUB-TOTAL INSTRUCTIONAL PROGRAMS	12,367,003	71,569,163	7,855,233	0	0	91,791,399	95,898,212
			<u>6000 System-Wide Support Services</u>							0
			6100 Support & Development Services	1,068,596	366,548	238,644	0	0	1,673,788	1,884,311
			6200 Special Population Support & Dev Services	118,299	0	476,420	0	0	487,719	599,962
			6300 Alternative Programs Support & Dev Services	122,990	151,676	330,660	0	0	605,326	595,142
			6400 Technology Support Services	729,323	0	0	0	0	729,323	1,655,944
			6500 Operational Support Services	7,785,945	5,592,027	147,289	0	0	13,525,261	14,677,004
			6600 Financial & Human Resource Services	1,383,146	161,616	96,002	0	0	1,640,764	1,901,781
			6700 Accountability Services	16,675	0	0	0	0	16,675	25,000
			6800 System-Wide Pupil Support Services	137,037	0	0	0	0	137,037	130,504
			6900 Policy/Leadership/Public Relations Services	913,128	710,979	0	0	0	1,624,107	1,622,103
			SUB-TOTAL SUPPORTING SERVICES	12,275,139	6,982,846	1,289,015	0	0	20,547,000	23,091,751
			<u>7000 Ancillary Services</u>							
			7100 Community Services	20,103	0	0	0	0	20,103	20,356
			7200 Nutrition Services	0	82,296	0	7,692,993	0	7,775,289	8,412,522
			7300 Adult Services	0	0	0	0	0	0	0
			SUB-TOTAL Ancillary SERVICES	20,103	82,296	0	7,692,993	0	7,795,392	8,432,878

		<u>8000 Non-Programmed Charges</u>							
		8100 Pay To Other Govt Units	318,835	0	177,180	258,000	0	754,015	877,152
		8200 Unbudgeted Funds	0	0	0	0	0	0	0
		8300 Debt Service	0	0	0	0	0	0	
		8400 Interfund Transfers	0	0	0	0	0	0	0
		8500 Contingency	0	0	0	0	0	0	
		8600 Educational Foundations	0	0	0	0	0	0	0
		8700 Scholarships	0	0	0	0	0	0	0
		SUB-TOTAL NON-PROGRAMMED CHARGES	318,835	0	177,180	258,000	0	754,015	877,152
		TOTAL OPERATING EXPENDITURES	24,981,081	78,634,305	9,321,428	7,950,993	0	120,887,807	128,299,993
		<u>CAPITAL OUTLAY EXPENDITURES</u>							
		<u>CAPITAL OUTLAY</u>							
		Category I Projects	0	0	0	0	748,000	748,000	982,739
		Category II Projects	0	0	0	0	45,500	45,500	38,425
		Category III Projects	0	0	0	0	306,500	306,500	409,340
		Other Capital Outlay	0	0	0	0	0	0	0
		TOTAL CAPITAL OUTLAY	0	0	0	0	1,100,000	1,100,000	1,430,504
		TOTAL OPERATING AND CAPITAL OUTLAY EXPENDITURES	24,981,081	78,634,305	9,321,428	7,950,993	1,100,000	121,987,807	129,730,498

THE UNIFORM BUDGET

THE UNIFORM BUDGET - FISCAL YEAR 2016- 2017

REVENUES BY SOURCE

Unit No. 250

		(1)	(2)	(3)	(4)	(5)	(6)
		LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
<u>3000 Revenues from State & Federal Sources</u>							
<u>State Revenues</u>							
3100	Allocations from State Public School Fund	0	78,634,305	0	0	0	78,634,305
3200	State Revenue - Other	0	0	0	0	0	0
3211	State Revenue - Textbooks	0	0	0	0	0	0
3250	Sales & Use Tax Revenue	90,000	0	0	0	0	90,000
4341	State Reimbursement - Kindergarten Breakfast	0	0	0	20,000	0	20,000
Total State Revenues		90,000	78,634,305	0	20,000	0	78,744,305
<u>Federal Revenues</u>							
<u>3500 Federal Revenues - Unrestricted</u>							
3590-308	Impact Area Grant (P.L. 875)	1,250,000	0	0	0	0	1,250,000
3590-345	DOD-PL102-484	300,000	0	0	0	0	300,000
<u>3600 Federal Revenues - Restricted (Received through DPI)</u>							
3600-017	Voc Ed Program Improvement	0	0	198,693	0	0	198,693

3600-049	IDEA PreSchool Handicapped	0	0	124,637	0	0	124,637
3600-050	IASA Title I LEA Basic	0	0	4,556,658	0	0	4,556,658
3600-060	IDEA VI-B Handicapped	0	0	3,534,417	0	0	3,534,417
3600-058	CTE Capacity Building	0	0		0	0	
3600-082	IDEA - VI-B State Improvement	0	0	2,700	0	0	2,700
3600-103	Improving Teacher Quality	0	0	784,579	0	0	784,579
3600-104	Lanuage Acquisition State Grant	0	0	103,895	0	0	103,895
3600-105	School Improvement	0	0	0	0	0	0
3600-108	Impact V	0	0	0	0	0	0
3600-111	Language Acquisition-Significant Increase	0	0	7,749	0	0	7,749
3600-118	IDEA - VIB Special Needs Targeted Assistance	0	0	2,000	0	0	2,000
3600-119	IDEA Targeted Assist for Preschool	0	0	6,100	0	0	6,100
3600-156	Race to the Top	0	0	0			0
3600-159	Race to the Top - STEM	0	0	0	0	0	0
<u>3700 Revenues from Federal Sources - Other Restricted Grants</u>							
3700-305	Medicaid Administrative Outreach Program	150,000	0	0	0	0	150,000
3700-306	Medicaid Direct Services Reimbursement Program	0	0	0	0	0	0
3700-311	Gear-UP	0	0	0	0	0	0
3700-314	WIA (Workforce Investment @ Title 1 Youth Contract)	0	0	0	0	0	0
3700-330	Smaller Learning Communitites	0	0	0	0	0	0
3700-335	Fruit and Vegetable Program	0	0	0	0	0	0
<u>3800 Other Revenues from Federal Sources - Restricted Grants</u>							
3800-301	ROTC	0	0	0	0	0	0
3811-035	USDA Grants - Regular	0	0	0	4,200,000	0	4,200,000
3812-035	USDA Grants - Cash in Lieu of Commodities	0	0	0	0	0	0
3813-035	USDA Grants - Non-Food Assistance	0	0	0	0	0	0
3814-035	USDA Grants - Summer Feeding Programs	0	0	0	0	0	0
3815-035	USDA Grants - Commodities Used	0	0	0	460,705	0	460,705
Total Federal Revenues		1,700,000	0	9,321,428	4,660,705	0	15,682,133

<u>4000 Revenues from Local and Other Sources</u>							
<u>4100 Local Sources - General</u>							
4110	County Appropriation	21,784,958	0	0	0	1,100,000	22,884,958
4120	Supplemental Taxes Current Year	0	0	0	0	0	0
4130	Supplemental Taxes Prior Years	0	0	0	0	0	0
<u>4140 Local Government Sales Tax Revenues</u>							
4140	Local Government Sales Tax	0	0	0	0	0	0
<u>4200 Local Sources - Tuition and Fees</u>							
4210	Tuition and Fees	0	0	0	0	0	0
<u>4300 Local Sources - School Nutrition</u>							
4311-035	Sales - Breakfast - Full Pay	0	0	0	75,000	0	75,000
4312-035	Sales - Breakfast - Reduced	0	0	0	30,000	0	30,000
4313-035	Sales - Breakfast - Adults	0	0	0	0	0	0
4314-035	Sales - Lunch - Full Pay	0	0	0	350,000	0	350,000
4315-035	Sales - Lunch - Reduced	0	0	0	50,000	0	50,000
4316-035	Sales - Lunch - Adults	0	0	0	0	0	0
4317-035	Sales - Special Milk Program	0	0	0	0	0	0
4318-035	Sales - Supplemental	0	0	0	600,000	0	600,000
4319-035	Sales - Other	0	0	0	0	0	0
4321-035	Catered Breakfasts	0	0	0	0	0	0
4322-035	Catered Lunches	0	0	0	0	0	0
4323-035	Suppers and Banquets	0	0	0	0	0	0
4324-035	Catered Supplements	0	0	0	0	0	0

<u>4400 Local Sources - Unrestricted</u>							
4410	Fines and Forfeitures	350,000	0	0	0	0	350,000
4420	Rental of School Property	0	0	0	0	0	0
4430	Contributions and Donations	0	0	0	0	0	0
4440	ABC Revenues	0	0	0	0	0	0
4450	Interest Earned on Investments	17,500	0	0	20,000	0	37,500
4470	Income from Endowment and Other Trust Funds	25,000	0	0	0	0	25,000
4480	Warehouse Revenue	0	0	0	0	0	0
4490	Other Local Operating Revenues	0	0	0	24,000	0	24,000
<u>4800 Local Sources-Restricted</u>							
4810	Bond and Note Proceeds	0	0	0	0	0	0
4811	County Installment Purchases	0	0	0	0	0	0
4812	Restricted Sales Taxes	0	0	0	0	0	0
4820	Disposition of School Fixed Assets	0	0	0	10,000	0	10,000
4830	Federal Revenue Sharing	0	0	0	0	0	0
4840	Insurance Settlement on School Property	0	0	0	0	0	0
4850	Lease Purchase/Installment Purchase	0	0	0	0	0	0
4860	Installment Purchases-Guaranteed Energy Savings Contract	0	0	0	0	0	0
4880	Indirect Cost Allocated	460,000	0	0	0	0	460,000
4890	Other Restricted Local Sources	0	0	0	0	0	0
<u>Special Revenue Services</u>							
4910	Fund Balance Appropriated	553,623	0	0	2,111,288		2,664,911
<u>Fund Transfers</u>							
4921-000	Transfer from the State Public School Fund	0	0	0	0	0	0
4922-000	Transfer from the Local Current Expense Fund	0	0	0	0	0	0
4923-000	Transfer from the Federal Grants Fund	0	0	0	0	0	0
4924-000	Transfer from the Capital Outlay Fund	0	0	0	0	0	0
4925-000	Transfer from the Multiple Enterprise Fund	0	0	0	0	0	0
4926-000	Transfer from Special Funds of Individual Schools	0	0	0	0	0	0

Total Local Revenues		23,191,081	0	0	3,270,288	1,100,000	24,661,369
Totals Revenues		24,981,081	78,634,305	9,321,428	7,950,993	1,100,000	121,987,807

THE UNIFORM BUDGET

THE UNIFORM BUDGET - FISCAL YEAR 2016-2017
CAPITAL OUTLAY

Unit No. 250

[illegible]

CATEGORY II PROJECTS:

Acquisition or replacement of furnishing and equipment.

12.	Replacement Furniture & Equipment	45,500	0	0	0	0	45,500
							0
	TOTAL CATEGORY II PROJECTS:	45,500	0	0	0	0	45,500

CATEGORY III PROJECTS:

Acquisition of school buses, activity buses, and other motor vehicles.

13.	Tranportation - Two Activity Buses	191,500	0	0	0	0	191,500
14.	Facilities/Maint – 2 Ton Dump Truck	40,000					40,000
15.	Facilities/Maint – Maintenance Vans (2)	50,000					50,000
16.	IT – Operations/IT Van	25,000					25,000
	TOTAL CATEGORY III PROJECTS:	306,500	0	0	0	0	306,500

TOTAL CAPITAL OUTLAY EXPENDITURES	1,100,000	0	0	0	0	1,100,000
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Local Current Expense Fund Budget

Summary

<u>REVENUES</u>	AMENDED BUDGET FY 2016/2017	PROPOSED CHANGES	PROPOSED BUDGET FY 2017/2018
IMPACT AID (PL-874)	\$1,600,000		\$1,250,000
DOD - PL102-484	\$324,685		\$300,000
NC Medicaid ADM Reimbursement	\$109,882		\$150,000
SALES TAX REFUND	\$80,000		\$90,000
FINES AND FORFEITURES	\$400,000		\$350,000
INTEREST	\$30,000		\$17,500
BANGERT FUND	\$25,000		\$25,000
INDIRECT COSTS	\$575,000		\$460,000
CRAVEN COUNTY APPROPRIATION	\$21,319,958		\$21,034,958
CRAVEN COUNTY - TECH APPROPRIATION	\$465,000		\$750,000
AMTS ROLLED FORWARD FROM FBAL	\$1,317,440		\$0
FUND BALANCE	\$0	\$553,623	\$553,623
	\$26,246,965	\$553,623	\$24,981,081

EXPENDITURES

<u>PRC</u>	<u>SALARIES</u>		
001	CLASSROOM TEACHERS	\$979,615	\$681,319
002	CENTRAL OFFICE ADMINISTRATION	\$897,627	\$944,484
003	NON-INSTR SUPPORT PERSONNEL	\$3,335,121	\$3,216,641
004	INSTR SUPPORT-NON-CERTIFIED	\$21,514	\$23,435
005	SCHOOL BUILDING ADMINISTRATION	\$1,307,026	\$1,162,393
007	INSTRUCTIONAL SUPPORT	\$57,240	\$63,679
009	NONCONTRIB EMPLOYEE BEN		
	Supplements	\$2,387,279	\$3,228,512
	Longevity and Leave Payouts	\$352,317	\$274,834
015	TECHNOLOGY	\$0	\$181,979
027	TEACHER ASSISTANTS	\$152,176	\$4,601
028	STAFF DEVELOPMENT	\$17,024	\$16,500
056/706	TRANSPORTATION OF PUPILS	\$1,120	\$2,062
301	JROTC	\$40,697	\$46,447
308	EC IMPACT AID ALLOCATION	\$13,525	\$15,018
345	DOD-PL102-484/SECT386©	\$195,700	\$0
801	ARTS	\$6,000	\$4,000
802	BAND/CHORAL	\$44,801	\$29,000
804	ATHLETIC	\$436,768	\$490,705
825	BOARD OF EDUCATION	\$46,800	\$46,800
830	UTILITIES	\$54,144	\$54,142

840	MAINTENANCE	\$1,163,050	\$962,855
845	CENTRAL SUPPORT SERVICES	\$0	\$1,600
850	PRINTING DEPARTMENT	\$107,024	\$76,068

TOTAL SALARIES	\$11,616,568	\$11,527,073
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BENEFITS

SOCIAL SECURITY	\$853,260	\$877,844
RETIREMENT	\$1,748,501	\$1,883,409
HOSPITALIZATION	\$1,070,201	\$982,327
WORKERS COMP	\$302,539	\$145,000
UNEMPLOYMENT INS	\$30,000	\$7,735
TOTAL BENEFITS	\$4,004,501	\$3,896,315

TOTAL SALARIES AND BENEFITS	\$15,621,069	\$15,423,389
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OTHER COSTS

CONTRACTED SERVICES	\$970,990	\$968,279
WORKSHOP EXP/ALLOWABLE TRAVEL	\$96,241	\$71,662
ADVERTISING COST	\$2,000	\$0
PRINTING & BINDING FEES	\$1,500	\$1,093
REPRODUCTION COSTS	\$4,490	\$0
OTHER PROF & TECHNICAL SRV	\$259,877	\$242,016
PUBLIC UTIL - ELECTRIC SRV	\$2,635,350	\$2,548,127
PUBLIC UTIL - NATURAL GAS	\$140,117	\$134,362
WASTE MANAGEMENT	\$70,050	\$62,452
CONTR R & M - EQUIPMENT	\$7,500	\$7,574
RENTALS/LEASES	\$78,300	\$72,029
TRAVEL REIMBURSEMENT	\$44,422	\$71,111
TELEPHONE	\$178,350	\$91,885
POSTAGE	\$19,500	\$1,477
TELECOMMUNICATIONS SERVICES	\$51,000	\$0
EDUCATION REIMBURSEMENT	\$6,500	\$13,118
MEMBERSHIP DUES AND FEES	\$116,864	\$181,392
BANK SERVICE FEES	\$12,000	\$6,894
ASSESSMENTS/PENALTIES	\$180	\$180
LIABILITY INSURANCE	\$69,460	\$65,593
VEHICLE LIABILITY INSURANCE	\$50,112	\$51,024
PROPERTY INSURANCE	\$265,687	\$265,687
FIDELITY BOND PREMIUM	\$5,113	\$5,113
SCHOLASTIC ACCIDENT INSURANCE	\$7,820	\$6,909

SUPPLIES AND MATERIALS	\$801,468		\$898,952
LIBRARY BOOKS (RGLR & REPLACE)	\$4,389		\$1,570
COMPUTER SOFTWARE & SUPPLIES	\$48,428		\$66,594
FUEL FOR FACILITIES	\$11,000		\$13,880
REPAIR PARTS/MAT/LAB/GREASE	\$1,455,339		\$1,682,612
GAS/DIESEL FUEL	\$50,420		\$63,685
FOOD PURCHASES	\$7,000		\$0
FURNITURE & EQUIPMENT	\$1,553,965		\$223,834
COMPUTER EQUIPMENT	\$1,224,771		\$1,404,058
PURCHASE OF EQUIPMENT	\$15,693		\$15,695
TRANS TO CHARTER SCHOOLS	\$360,000		\$318,835
TOTAL OTHER COSTS	\$10,625,896	\$0	\$9,557,692
TOTAL BUDGET	\$26,246,965	\$0	\$24,981,081

Local Current Expense Fund Budget

Detail

Fund	Program	Purpose	PRC Desc	Object	Obj Desc	Current Budget	Proposed Budget
2	001	5110	CLASSROOM TEACHERS	121	TEACHER	\$946,080.00	\$648,083.26
				125	NEW TEACHER ORIENTATION	\$6,535.00	\$1,963.96
				187	SALARY DIFFERENTIAL	\$27,000.00	\$31,271.78
				211	FICA/REGULAR	\$80,149.00	\$49,578.37
				221	RETIREMENT/REGULAR	\$170,426.00	\$108,035.48
				231	HEALTH INSURANCE	\$114,891.00	\$106,242.28
				232	WORKERS' COMP INS	\$77,539.00	\$0.00
				332	TRAVEL REIMBURSEMENT	\$8,200.00	\$5,529.50
				Total		\$1,430,820.00	\$950,704.63
			CLASSROOM TEACHERS				
	002	6110	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$119,780.00	\$87,719.56
				180	PA	\$417.00	\$416.73
				187	SALARY DIFFERENTIAL	\$0.00	\$0.00
				211	FICA/REGULAR	\$6,500.00	\$6,742.43
				221	RETIREMENT/REGULAR	\$13,718.00	\$14,692.32
				231	HEALTH INSURANCE	\$7,650.00	\$5,880.00
				332	TRAVEL REIMBURSEMENT	\$3,542.00	\$3,999.38
		6120	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$73,500.00	\$73,441.44
				180	PA	\$1,200.00	\$367.21
				211	FICA/REGULAR	\$5,460.00	\$5,646.36
				221	RETIREMENT/REGULAR	\$12,000.00	\$12,303.90
		6200	CENTRAL OFFICE ADMINISTRATION	231	HEALTH INSURANCE	\$6,900.00	\$5,880.00
				113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$80,000.00	\$81,589.80
				180	PA	\$408.00	\$407.95
				211	FICA/REGULAR	\$6,115.00	\$6,272.83
				221	RETIREMENT/REGULAR	\$11,735.00	\$13,669.02
				231	HEALTH INSURANCE	\$5,471.00	\$5,880.00
		6300	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR	\$78,184.00	\$80,385.41
				180	SUPPLEMENT/BENEFITS RELATED	\$367.00	\$366.62

			PA		
		211	FICA/REGULAR	\$6,000.00	\$6,177.53
		221	RETIREMENT/REGULAR	\$12,000.00	\$13,461.36
		231	HEALTH INSURANCE	\$5,471.00	\$5,880.00
6550	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$73,031.00	\$65,439.90
		180	PA	\$371.00	\$370.63
		211	FICA/REGULAR	\$5,548.00	\$5,034.51
		221	RETIREMENT/REGULAR	\$11,151.00	\$10,970.62
		231	HEALTH INSURANCE	\$5,471.00	\$5,880.00
6580	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$76,401.00	\$77,546.04
		180	PA	\$388.00	\$387.73
		211	FICA/REGULAR	\$5,800.00	\$5,961.93
		221	RETIREMENT/REGULAR	\$11,715.00	\$12,991.56
		231	HEALTH INSURANCE	\$5,471.00	\$5,880.00
6610	CENTRAL OFFICE ADMINISTRATION	115	FINANCE OFFICER SUPPLEMENT/BENEFITS RELATED	\$89,504.00	\$95,410.08
		180	PA	\$478.00	\$477.05
		211	FICA/REGULAR	\$6,808.00	\$7,335.37
		221	RETIREMENT/REGULAR	\$13,610.00	\$15,984.38
		231	HEALTH INSURANCE	\$5,471.00	\$5,880.00
6620	CENTRAL OFFICE ADMINISTRATION	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$350.00	\$150.00
		113	DIRECTOR AND/OR SUPERVISOR	\$0.00	\$63,441.60
		211	FICA/REGULAR	\$0.00	\$4,853.00
		221	RETIREMENT/REGULAR	\$0.00	\$10,576.00
		231	HEALTH INSURANCE	\$0.00	\$5,880.00
		332	TRAVEL REIMBURSEMENT	\$850.00	\$863.12
		361	MEMBERSHIP DUES AND FEES	\$50.00	\$50.00
		411	SUPPLIES AND MATERIALS	\$200.00	\$0.00
6860	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR SUPPLEMENT/BENEFITS RELATED	\$78,795.00	\$78,723.48
		180	PA	\$0.00	\$494.66
		187	SALARY DIFFERENTIAL	\$23,366.00	\$22,608.00
		211	FICA/REGULAR	\$8,265.00	\$7,789.70

		221	RETIREMENT/REGULAR	\$16,278.00	\$16,974.42
		231	HEALTH INSURANCE	\$2,319.00	\$5,880.00
6950		113	DIRECTOR AND/OR SUPERVISOR	\$0.00	\$52,425.00
		211	FICA/REGULAR	\$0.00	\$4,010.51
		221	RETIREMENT/REGULAR	\$0.00	\$8,739.25
		231	HEALTH INSURANCE	\$0.00	\$5,880.00
6940	CENTRAL OFFICE ADMINISTRATION	231	HEALTH INSURANCE	\$5,471.00	\$0.00
6941	CENTRAL OFFICE ADMINISTRATION	180	PA	\$162.00	\$161.90
		187	SALARY DIFFERENTIAL	\$37,020.00	\$30,799.74
		211	FICA/REGULAR	\$2,689.00	\$2,368.57
		221	RETIREMENT/REGULAR	\$4,000.00	\$5,161.31
		332	TRAVEL REIMBURSEMENT	\$12,400.00	\$17,640.00
		411	SUPPLIES AND MATERIALS	\$4,350.00	\$4,814.19
			SUPPLEMENT/BENEFITS RELATED		
6942	CENTRAL OFFICE ADMINISTRATION	180	PA	\$304.00	\$303.12
		187	SALARY DIFFERENTIAL	\$85,809.00	\$52,752.00
		211	FICA/REGULAR	\$5,250.00	\$4,058.72
		221	RETIREMENT/REGULAR	\$13,431.00	\$8,844.29
		231	HEALTH INSURANCE	\$326.00	\$994.00
6950	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR	\$63,500.00	\$63,441.60
			SUPPLEMENT/BENEFITS RELATED		
		180	PA	\$318.00	\$317.21
		211	FICA/REGULAR	\$1,503.00	\$4,877.55
		221	RETIREMENT/REGULAR	\$3,409.00	\$10,628.59
		231	HEALTH INSURANCE	\$1,855.00	\$5,880.00
7100	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR	\$14,250.00	\$14,616.00
			SUPPLEMENT/BENEFITS RELATED		
		180	PA	\$74.00	\$73.08
		211	FICA/REGULAR	\$1,090.00	\$1,123.71
		221	RETIREMENT/REGULAR	\$2,471.00	\$2,448.67
		231	HEALTH INSURANCE	\$2,471.00	\$1,841.48
	CENTRAL OFFICE ADMINISTRATION	Total		\$1,160,262.00	\$1,269,214.11

003	5110	NON-INSTR SUPPORT PERSONNEL	162	SUB-REG TEACHER ABSENCE	\$7,234.00	\$8,052.00
			211	FICA/REGULAR	\$554.00	\$615.98
	5400	NON-INSTR SUPPORT PERSONNEL	151	OFFICE SUPPORT	\$1,768,766.00	\$1,810,572.53
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$164,577.00	\$8,042.78
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$29,342.00	\$29,396.06
			199	OVERTIME PAY	\$1,010.00	\$1,418.25
			211	FICA/REGULAR	\$129,661.00	\$141,481.37
			221	RETIREMENT/REGULAR	\$290,102.00	\$308,299.92
	6110	NON-INSTR SUPPORT PERSONNEL	231	HEALTH INSURANCE	\$317,300.00	\$348,662.11
			151	OFFICE SUPPORT	\$485,665.00	\$491,055.06
			152	TECHNICIAN	\$79,544.00	\$79,543.56
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$6,080.00	\$3,244.86
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$8,800.00	\$9,296.00
			211	FICA/REGULAR	\$40,404.00	\$44,361.94
			221	RETIREMENT/REGULAR	\$92,009.00	\$97,209.35
			231	HEALTH INSURANCE	\$71,423.00	\$70,519.34
	6300	NON-INSTR SUPPORT PERSONNEL	151	OFFICE SUPPORT	\$2,006.00	\$2,117.06
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$25.00	\$10.02
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$570.00	\$637.99
			211	FICA/REGULAR	\$184.00	\$211.53
			221	RETIREMENT/REGULAR	\$416.00	\$460.94
			231	HEALTH INSURANCE	\$327.00	\$306.87
	6400	NON-INSTR SUPPORT PERSONNEL	151	OFFICE SUPPORT	\$46,235.00	\$46,234.32
			152	TECHNICIAN	\$278,292.00	\$278,291.28
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$3,270.00	\$1,634.75
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$2,280.00	\$2,280.00
			187	SALARY DIFFERENTIAL	\$2,424.00	\$2,424.00
			211	FICA/REGULAR	\$24,637.00	\$25,311.12
			221	RETIREMENT/REGULAR	\$53,075.00	\$55,155.09

			231	HEALTH INSURANCE	\$33,543.00	\$31,155.88
6540	NON-INSTR SUPPORT PERSONNEL		165	SUBSTITUTE/NON-TEACHING	\$425.00	\$210.25
			173	CUSTODIAN	(\$2,027.00)	\$0.00
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$275.00	\$137.45
			199	OVERTIME PAY	\$0.00	\$0.00
			211	FICA/REGULAR	(\$101.00)	\$0.00
			221	RETIREMENT/REGULAR	(\$86.00)	\$0.00
				SUPPLEMENT/SUPPLEMENTARY		
6550	NON-INSTR SUPPORT PERSONNEL		181	PAY	\$1,200.00	\$1,200.00
			211	FICA/REGULAR	\$100.00	\$91.80
			221	RETIREMENT/REGULAR	\$200.00	\$200.04
6580	NON-INSTR SUPPORT PERSONNEL		151	OFFICE SUPPORT	\$75,060.00	\$73,278.22
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$755.00	\$375.28
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$720.00	\$720.00
			211	FICA/REGULAR	\$5,595.00	\$5,689.57
			221	RETIREMENT/REGULAR	\$12,220.00	\$12,398.06
			231	HEALTH INSURANCE	\$13,047.00	\$12,276.88
6610	NON-INSTR SUPPORT PERSONNEL		151	OFFICE SUPPORT	\$366,253.00	\$361,186.02
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$2,220.00	\$1,274.12
				SUPPLEMENT/SUPPLEMENTARY		
			181	PAY	\$4,120.00	\$4,009.03
			211	FICA/REGULAR	\$25,906.00	\$28,034.89
			221	RETIREMENT/REGULAR	\$55,972.00	\$61,090.41
			231	HEALTH INSURANCE	\$55,005.00	\$53,391.24
	NON-INSTR SUPPORT PERSONNEL	Total			\$4,556,614.00	\$4,513,565.20
004	5810	INSTR SUPPORT-NON-CERTIFIED	142	TEACHER ASSISTANT - NCLB	\$0.00	\$0.00
			167	T A SAL SUB/REG TEACHER ABSEN	\$1,514.00	\$813.95
			199	OVERTIME PAY	\$0.00	\$0.00
			211	FICA/REGULAR	\$89.00	\$62.27
			221	RETIREMENT/REGULAR	\$150.00	\$0.00

			231	HEALTH INSURANCE	\$24,450.00	\$0.00
5840		INSTR SUPPORT-NON-CERTIFIED	165	SUBSTITUTE/NON-TEACHING	\$15,000.00	\$20,657.17
			187	SALARY DIFFERENTIAL	\$5,000.00	\$1,964.65
			211	FICA/REGULAR	\$1,882.00	\$1,730.57
			221	RETIREMENT/REGULAR	\$2,266.00	\$0.00
				WORKSHOP EXP/ALLOWABLE		
			312	TRAVEL	\$1,602.00	\$2,482.13
			411	SUPPLIES AND MATERIALS	\$13,398.00	\$9,068.25
		INSTR SUPPORT-NON-CERTIFIED	Total		\$65,351.00	\$36,778.99
005	5400	SCHOOL BUILDING ADMINISTRATION	153	ADM SPECIALIST-CENTRAL SUPPORT	\$0.00	\$0.00
			211	FICA/REGULAR	\$0.00	\$0.00
			221	RETIREMENT/REGULAR	\$0.00	\$0.00
			231	HEALTH INSURANCE	\$0.00	\$0.00
			332	TRAVEL REIMBURSEMENT	\$1,615.00	\$0.00
			361	MEMBERSHIP DUES AND FEES	\$21,450.00	\$21,450.00
			411	SUPPLIES AND MATERIALS	\$650.00	\$486.00
				SUPPLEMENT/BENEFITS RELATED		
	5401	SCHOOL BUILDING ADMINISTRATION	180	PA	\$0.00	\$1,638.86
			187	SALARY DIFFERENTIAL	\$326,606.00	\$326,823.86
			211	FICA/REGULAR	\$25,463.00	\$25,127.40
			221	RETIREMENT/REGULAR	\$52,660.00	\$54,754.74
	5402	SCHOOL BUILDING ADMINISTRATION	116	ASSIST PRINCIPAL NON-TEACHING	\$522,184.00	\$549,382.04
			117	OTHER ASSIST PRINCIPAL ASSIGN	\$296,880.00	\$126,799.26
			126	EXTENDED CONTRACTS	\$13,430.00	\$0.00
			129	OTHER PROFESSIONAL ED ASSIGN	\$43,255.00	\$45,061.26
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$3,811.00	\$3,810.26
			187	SALARY DIFFERENTIAL	\$100,860.00	\$108,877.42
			211	FICA/REGULAR	\$63,804.00	\$63,795.66
			221	RETIREMENT/REGULAR	\$137,758.00	\$139,016.17
			231	HEALTH INSURANCE	\$100,648.00	\$88,200.00
		SCHOOL BUILDING ADMINISTRATION	Total		\$1,711,074.00	\$1,555,222.93

007	5110	INSTRUCTIONAL SUPPORT	121	TEACHER	\$0.00	\$0.00
			211	FICA/REGULAR	\$1.00	\$0.00
			221	RETIREMENT/REGULAR	\$75.00	\$0.00
			231	HEALTH INSURANCE	\$4,176.00	\$0.00
	5320	INSTRUCTIONAL SUPPORT	131	INSTRUCT SUPPORT I/REG TCH	\$0.00	\$0.00
			211	FICA/REGULAR	\$0.00	\$0.00
			221	RETIREMENT/REGULAR	\$27.00	\$0.00
			231	HEALTH INSURANCE	\$928.00	\$0.00
	5810	INSTRUCTIONAL SUPPORT	131	INSTRUCT SUPPORT I/REG TCH	\$56,000.00	\$63,315.00
			162	SUB-REG TEACHER ABSENCE	\$500.00	\$364.00
			211	FICA/REGULAR	\$3,900.00	\$4,871.44
			221	RETIREMENT/REGULAR	\$9,182.00	\$10,554.61
			231	HEALTH INSURANCE	\$6,556.00	\$5,880.00
	5830	INSTRUCTIONAL SUPPORT	361	MEMBERSHIP DUES AND FEES	\$1,500.00	\$3,000.00
	5840	INSTRUCTIONAL SUPPORT	131	INSTRUCT SUPPORT I/REG TCH	\$740.00	\$0.00
			211	FICA/REGULAR	\$0.00	\$0.00
			221	RETIREMENT/REGULAR	\$0.00	\$0.00
			231	HEALTH INSURANCE	\$7,464.00	\$0.00
		INSTRUCTIONAL SUPPORT	Total		\$91,049.00	\$87,985.05
009	5110	NONCONTRIB EMPLOYEE BEN		SUPPLEMENT/SUPPLEMENTARY PAY		
			181		\$2,387,279.00	\$3,228,512.20
			184	LONGEVITY PAY	\$187,195.00	\$0.00
			186	SHRT TERM DISAB PYMT > 6 MO	\$7,500.00	\$0.00
			188	ANNUAL LEAVE PAYOFF	\$65,500.00	\$1,046.82
			211	FICA/REGULAR	\$197,297.00	\$246,873.71
	5210	NONCONTRIB EMPLOYEE BEN	221	RETIREMENT/REGULAR	\$394,851.00	\$539,943.30
			185	BONUS LEAVE PAYOFF	\$35.00	\$67.72
			188	ANNUAL LEAVE PAYOFF	\$700.00	\$1,232.30
			211	FICA/REGULAR	\$75.00	\$99.46
			221	RETIREMENT/REGULAR	\$200.00	\$214.00
	5330	NONCONTRIB EMPLOYEE BEN	188	ANNUAL LEAVE PAYOFF	\$6,000.00	\$10,479.88

		211	FICA/REGULAR	\$500.00	\$801.71
		221	RETIREMENT/REGULAR	\$900.00	\$1,747.00
5400	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$7,500.00	\$48,797.16
		188	ANNUAL LEAVE PAYOFF	\$7,000.00	\$7,302.00
		211	FICA/REGULAR	\$1,500.00	\$4,291.59
		221	RETIREMENT/REGULAR	\$2,000.00	\$9,351.73
5401	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$7,000.00	\$15,473.58
		211	FICA/REGULAR	\$700.00	\$1,183.73
		221	RETIREMENT/REGULAR	\$1,500.00	\$2,579.45
5402	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$7,500.00	\$13,507.84
		188	ANNUAL LEAVE PAYOFF	\$350.00	\$534.02
		211	FICA/REGULAR	\$700.00	\$1,033.35
		221	RETIREMENT/REGULAR	\$1,200.00	\$2,251.76
5860	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$425.00	\$847.58
		185	BONUS LEAVE PAYOFF	\$41.00	\$80.60
		188	ANNUAL LEAVE PAYOFF	\$25.00	\$49.78
		211	FICA/REGULAR	\$38.00	\$74.78
		221	RETIREMENT/REGULAR	\$80.00	\$160.97
6110	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$5,300.00	\$30,046.92
		186	SHRT TERM DISAB PYMT > 6 MO	\$0.00	\$0.00
		189	ST DISAB PAY < 6 MOS	\$4,920.00	\$12,415.50
		211	FICA/REGULAR	\$580.00	\$2,855.68
		221	RETIREMENT/REGULAR	\$850.00	\$5,033.85
		231	HEALTH INSURANCE	\$2,800.00	\$0.00
6120	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$2,387.00	\$4,773.70
		211	FICA/REGULAR	\$183.00	\$365.18
		221	RETIREMENT/REGULAR	\$385.00	\$785.75
6200	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$3,700.00	\$7,343.08
		211	FICA/REGULAR	\$300.00	\$561.76
		221	RETIREMENT/REGULAR	\$600.00	\$1,208.67
6300	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$2,500.00	\$4,871.18
		188	ANNUAL LEAVE PAYOFF	\$0.00	\$5,564.22
		211	FICA/REGULAR	\$185.00	\$798.32
		221	RETIREMENT/REGULAR	\$400.00	\$1,741.30

	6400	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$5,420.00	\$15,059.34
			188	ANNUAL LEAVE PAYOFF	\$0.00	\$2,099.64
			211	FICA/REGULAR	\$415.00	\$1,312.64
			221	RETIREMENT/REGULAR	\$900.00	\$2,838.34
	6520	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$2,165.00	\$4,327.06
			211	FICA/REGULAR	\$166.00	\$331.02
			221	RETIREMENT/REGULAR	\$350.00	\$712.23
	6540	NONCONTRIB EMPLOYEE BEN	188	ANNUAL LEAVE PAYOFF	\$3.00	\$4.84
			211	FICA/REGULAR	\$1.00	\$0.38
	6550	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$3,400.00	\$10,174.66
			211	FICA/REGULAR	\$300.00	\$778.36
			221	RETIREMENT/REGULAR	\$550.00	\$1,689.07
	6580	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$6,400.00	\$23,275.12
			185	BONUS LEAVE PAYOFF	\$4,310.00	\$8,604.00
			188	ANNUAL LEAVE PAYOFF	\$4,335.00	\$8,669.62
			189	ST DISAB PAY < 6 MOS	\$0.00	\$2,685.20
			211	FICA/REGULAR	\$1,150.00	\$3,256.44
			221	RETIREMENT/REGULAR	\$2,421.00	\$6,680.52
			231	HEALTH INSURANCE	\$0.00	\$0.00
	6610	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$900.00	\$14,773.92
			188	ANNUAL LEAVE PAYOFF	\$3,700.00	\$7,390.68
			211	FICA/REGULAR	\$350.00	\$1,695.60
			221	RETIREMENT/REGULAR	\$750.00	\$3,673.20
	6860	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$1,181.00	\$3,675.22
			211	FICA/REGULAR	\$100.00	\$281.14
			221	RETIREMENT/REGULAR	\$200.00	\$610.46
	6942	NONCONTRIB EMPLOYEE BEN	184	LONGEVITY PAY	\$2,425.00	\$4,849.92
			188	ANNUAL LEAVE PAYOFF	\$2,500.00	\$4,811.40
			211	FICA/REGULAR	\$340.00	\$663.92
			221	RETIREMENT/REGULAR	\$780.00	\$1,590.27
		NONCONTRIB EMPLOYEE BEN	Total		\$3,356,193.00	\$4,353,417.32
014	5120	VOC ED PROGRAM SUPPORT	422	REPAIR PARTS/MAT/LAB/GREASE	\$389.00	\$0.00

	5220		311	CONTRACTED SERVICES	\$36,611.00	\$38,263.00
		VOC ED PROGRAM SUPPORT	Total		\$37,000.00	\$38,263.00
015	5110	TECHNOLOGY	311	CONTRACTED SERVICES	\$9,000.00	\$15,000.00
			411	SUPPLIES AND MATERIALS	\$1,360.00	\$2,000.00
			418	COMPUTER SOFTWARE & SUPPLIES	\$17,400.00	\$28,000.00
			461	FURNITURE & EQUIPMENT	\$963,127.00	\$0.00
			462	COMPUTER EQUIPMENT	\$422,756.00	\$1,250,569.38
	6400	TECHNOLOGY	312	TRAVEL	\$1,456.00	\$2,500.00
			146	SALARY - SPECIALIST	\$0.00	\$140,000.00
			152	TECHNICIAN	\$0.00	\$40,000.00
			180	SUPPLEMENT/BENEFITS RELATED PA	\$0.00	\$878.80
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$0.00	\$0.00
			199	OVERTIME	\$0.00	\$1,100.00
			211	FICA/REGULAR	\$0.00	\$13,921.38
			221	RETIREMENT/REGULAR	\$0.00	\$30,335.87
			231	HEALTH INSURANCE	\$0.00	\$17,640.00
			411	SUPPLIES AND MATERIALS	\$1,000.00	\$1,000.00
			418	COMPUTER SOFTWARE & SUPPLIES	\$2,123.00	\$2,000.00
			422	REPAIR PARTS/MAT/LAB/GREASE	\$43,129.00	\$0.00
			461	FURNITURE & EQUIPMENT	\$3,893.00	\$0.00
			462	COMPUTER EQUIPMENT	\$25,522.00	\$0.00
		TECHNOLOGY	Total		\$1,490,766.00	\$1,544,945.42
027	5110	TEACHER ASSISTANTS	142	TEACHER ASSISTANT - NCLB	\$70,350.00	\$0.00
			167	T A SAL SUB/REG TEACHER ABSEN	\$3,090.00	\$0.00
			199	OVERTIME PAY	\$15,458.00	\$4,601.61
			211	FICA/REGULAR	\$10,110.00	\$344.91
			221	RETIREMENT/REGULAR	\$12,569.00	\$1,922.47
			231	HEALTH INSURANCE	\$16,413.00	\$1,854.72

	5860	TEACHER ASSISTANTS	146	SPECIALIST-SCHOOL BASED	\$63,278.00	\$0.00
			211	FICA/REGULAR	\$4,510.00	\$0.00
			221	RETIREMENT/REGULAR	\$9,669.00	\$0.00
			231	HEALTH INSURANCE	\$18,915.00	\$0.00
		TEACHER ASSISTANTS	Total		\$224,362.00	\$8,723.71
028	5870	STAFF DEVELOPMENT	163	SUB-STAFF DEV ABSENSE	\$10,524.00	\$10,000.00
			196	ST DEV PARTICIPANT PAY	\$2,500.00	\$2,500.00
			197	ST DEV INSTRUCTOR	\$4,000.00	\$4,000.00
			211	FICA/REGULAR	\$1,342.00	\$1,265.00
			221	RETIREMENT/REGULAR	\$705.00	\$705.00
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$3,850.00	\$3,250.00
	5110	STAFF DEVELOPMENT	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$0.00	\$35,000.00
	6623		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$9,457.00	\$8,280.00
		STAFF DEVELOPMENT	Total		\$32,378.00	\$65,000.00
036	8100	CHARTER SCHOOLS	717	TRANS TO CHARTER SCHOOLS	\$360,000.00	\$318,835.00
056	6550	TRANSPORTATION OF PUPILS	165	SUBSTITUTE/NON-TEACHING	\$800.00	\$381.90
			171	DRIVER	\$320.00	\$0.00
			211	FICA/REGULAR	\$100.00	\$17.52
			221	RETIREMENT/REGULAR	\$50.00	\$0.00
	6551		319	OTHER PROF & TECHNICAL SRV	\$4,980.00	\$477.82
			418	COMPUTER SOFTWARE & SUPPLIES	\$250.00	\$122.76
		TRANSPORTATION OF PUPILS	Total		\$6,500.00	\$1,000.00
061	5110	CLASSROOM MAT/INSTR SUP-EQUIP	411	SUPPLIES AND MATERIALS	\$185,828.00	\$195,000.00

			414	LIBRARY BOOKS (RGLR & REPLACE)	\$3,500.00	\$0.00
			461	FURNITURE & EQUIPMENT	\$38,418.00	\$15,000.00
			462	COMPUTER EQUIPMENT	\$13,376.00	\$0.00
6710			319	OTHER PROF & TECHNICAL SRV	\$20,900.00	\$12,500.00
			326	CONTR R & M - EQUIPMENT	\$2,925.00	\$3,000.00
			411	SUPPLIES AND MATERIALS	\$1,175.00	\$1,175.00
		CLASSROOM MAT/INSTR SUP-EQUIP	Total		\$266,122.00	\$226,675.00
301	5111	JROTC	123	JROTC TEACHER	\$40,697.00	\$46,446.82
			211	FICA/REGULAR	\$3,113.00	\$3,553.18
		JROTC	Total		\$43,810.00	\$50,000.00
305	5110	NC MEDICAID ADM OUTREACH	411	SUPPLIES AND MATERIALS	\$43,042.00	\$150,000.00
				WORKSHOP EXP/ALLOWABLE		
	5400		312	TRAVEL	\$58,000.00	\$0.00
	6910		311	CONTRACTED SERVICES	\$0.00	\$0.00
			418	COMPUTER SOFTWARE & SUPPLIES	\$8,840.00	\$0.00
		NC MEDICAID ADM OUTREACH	Total		\$109,882.00	\$150,000.00
308	5210	EC IMPACT AID ALLOCATION	121	TEACHER	\$7,500.00	\$10,046.57
			163	SUB-STAFF DEV ABSENSE	\$5,000.00	\$4,462.00
			211	FICA/REGULAR	\$783.00	\$1,066.76
			221	RETIREMENT/REGULAR	\$0.00	\$47.41
			231	HEALTH INSURANCE	\$2,000.00	\$927.36
				WORKSHOP EXP/ALLOWABLE		
			312	TRAVEL	\$8,129.00	\$8,404.95
			314	PRINTING & BINDING FEES	\$1,500.00	\$1,093.01
			411	SUPPLIES AND MATERIALS	\$68,882.00	\$61,457.60
			418	COMPUTER SOFTWARE & SUPPLIES	\$569.00	\$468.64
			461	FURNITURE & EQUIPMENT	\$7,546.00	\$8,167.42
			462	COMPUTER EQUIPMENT	\$930.00	\$1,859.88

	5870		197	ST DEV INSTRUCTOR	\$1,025.00	\$509.33	
			211	FICA/REGULAR	\$153.00	\$38.96	
			221	RETIREMENT/REGULAR	\$323.00	\$83.83	
	6200		332	TRAVEL REIMBURSEMENT	\$1,000.00	\$549.64	
			341	TELEPHONE	\$850.00	\$816.64	
	EC IMPACT AID ALLOCATION	Total			\$106,190.00	\$100,000.00	
345	5110	DOD-PL102-484/SECT386(C)	146	SPECIALIST-SCHOOL BASED	\$12,000.00	\$0.00	
			211	FICA/REGULAR	\$900.00	\$0.00	
			221	RETIREMENT/REGULAR	\$2,000.00	\$0.00	
			461	EQUIPMENT	\$0.00	\$145,000.00	
			462	COMPUTER EQUIPMENT	\$760,536.00	\$150,000.00	
	6400	DOD-PL102-484/SECT386(C)	146	SPECIALIST-SCHOOL BASED	\$140,000.00	\$0.00	
			152	TECHNICIAN	\$40,000.00	\$0.00	
			180	SUPPLEMENT/BENEFITS RELATED PA	\$2,000.00	\$0.00	
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$600.00	\$0.00	
			199	OVERTIME PAY	\$1,100.00	\$0.00	
			211	FICA/REGULAR	\$14,000.00	\$0.00	
			221	RETIREMENT/REGULAR	\$30,000.00	\$0.00	
			231	HEALTH INSURANCE	\$20,000.00	\$0.00	
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$1,200.00	\$5,000.00	
			352	EDUCATION REIMBURSEMENT	\$0.00	\$0.00	
	6510		343	TELECOMMUNICATIONS SERVICES	\$51,000.00	\$0.00	
		DOD-PL102-484/SECT386(C)	Total		\$1,075,336.00	\$300,000.00	
	706	6400	LOCAL TRANSPORTATION COST	422	REPAIR PARTS/MAT/LAB/GREASE	\$1,200.00	\$7,334.45
				423	GAS/DIESEL FUEL	\$2,000.00	\$3,816.36
6550			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$1,000.00	\$1,680.00	
			211	FICA/REGULAR	\$100.00	\$128.52	

			221	RETIREMENT/REGULAR	\$150.00	\$279.97
			332	TRAVEL REIMBURSEMENT	\$3,500.00	\$4,445.90
			352	EDUCATION REIMBURSEMENT	\$6,500.00	\$13,118.00
			422	REPAIR PARTS/MAT/LAB/GREASE	\$53,850.00	\$33,791.13
	6552		422	REPAIR PARTS/MAT/LAB/GREASE	\$4,000.00	\$5,317.57
	6553		422	REPAIR PARTS/MAT/LAB/GREASE	\$700.00	\$1,166.98
			423	GAS/DIESEL FUEL	\$500.00	\$817.97
	6560		422	REPAIR PARTS/MAT/LAB/GREASE	\$700.00	\$667.05
			423	GAS/DIESEL FUEL	\$800.00	\$1,281.84
	6580		423	GAS/DIESEL FUEL	\$0.00	\$1,154.26
		LOCAL TRANSPORTATION COST	Total		\$75,000.00	\$75,000.00
801	5502	ARTS	162	SUB-REG TEACHER ABSENCE	\$2,600.00	\$500.00
			163	SUB-STAFF DEV ABSENSE	\$400.00	\$500.00
			192	ADD'L RESPONSIBILITY STIPEND	\$3,000.00	\$3,000.00
			211	FICA/REGULAR	\$264.00	\$230.00
			221	RETIREMENT/REGULAR	\$441.00	\$500.00
				WORKSHOP EXP/ALLOWABLE		
			312	TRAVEL	\$1,102.00	\$1,000.00
			319	OTHER PROF & TECHNICAL SRV	\$4,845.00	\$3,000.00
			411	SUPPLIES AND MATERIALS	\$3,348.00	\$4,000.00
		ARTS	Total		\$16,000.00	\$12,730.00
802	5401	BAND/CHORAL	187	SALARY DIFFERENTIAL	\$0.00	\$0.00
			211	FICA/REGULAR	\$0.00	\$0.00
			221	RETIREMENT/REGULAR	\$0.00	\$0.00
	5502		126	EXTENDED CONTRACTS	\$32,669.00	\$15,500.00
			192	ADD'L RESPONSIBILITY STIPEND	\$12,132.00	\$13,500.00
			211	FICA/REGULAR	\$3,522.00	\$2,218.50
			221	RETIREMENT/REGULAR	\$6,550.00	\$4,834.30
			411	SUPPLIES AND MATERIALS	\$4,338.00	\$16,500.00
			461	FURNITURE & EQUIPMENT	\$13,394.00	\$0.00

		BAND/CHORAL	Total		\$72,605.00	\$52,552.80
804	5501	ATHLETIC	192	ADD'L RESPONSIBILITY STIPEND	\$436,768.00	\$490,705.34
			211	FICA/REGULAR	\$28,200.00	\$37,538.96
			221	RETIREMENT/REGULAR	\$56,009.00	\$81,800.58
			311	CONTRACTED SERVICES	\$23,000.00	\$30,500.00
			378	SCHOLASTIC ACCIDENT INSURANCE	\$7,820.00	\$6,908.75
			411	SUPPLIES AND MATERIALS	\$0.00	\$162.98
			423	GAS/DIESEL FUEL	\$5,000.00	\$0.00
		ATHLETIC	Total		\$556,797.00	\$647,616.61
825	6610	BOARD OF EDUCATION	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$1,420.00	\$300.00
			326	CONTR R & M - EQUIPMENT	\$4,575.00	\$4,574.28
			332	TRAVEL REIMBURSEMENT	\$7,341.00	\$834.11
			361	MEMBERSHIP DUES AND FEES	\$1,280.00	\$30.00
			362	BANK SERVICE FEES	\$12,000.00	\$6,894.59
			363	ASSESSMENTS/PENALTIES	\$180.00	\$179.91
			411	SUPPLIES AND MATERIALS	\$27,189.00	\$7,465.43
			418	COMPUTER SOFTWARE & SUPPLIES	\$1,242.00	\$0.00
			461	FURNITURE & EQUIPMENT	\$1,338.00	\$1,742.80
	6620		311	CONTRACTED SERVICES	\$500.00	\$0.00
	6910		192	ADD'L RESPONSIBILITY STIPEND	\$46,800.00	\$46,800.00
			211	FICA/REGULAR	\$3,580.00	\$3,580.20
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,175.00	\$2,585.00
			319	OTHER PROF & TECHNICAL SRV	\$12,000.00	\$6,594.80
			332	TRAVEL REIMBURSEMENT	\$3,175.00	\$36,000.00
			361	MEMBERSHIP DUES AND FEES	\$72,005.00	\$80,666.75
			411	SUPPLIES AND MATERIALS	\$1,520.00	\$0.00
			418	SOFTWARE	\$0.00	\$18,000.00
	6920		311	CONTRACTED SERVICES	\$309,000.00	\$185,853.13
	6930		311	CONTRACTED SERVICES	\$35,000.00	\$41,000.00

			311	CONTRACTED SERVICES	\$0.00	\$80,200.00
	6940		313	ADVERTISING COST	\$2,000.00	\$0.00
			342	POSTAGE	\$19,500.00	\$1,477.15
			361	MEMBERSHIP DUES AND FEES	\$20,579.00	\$76,195.00
			411	SUPPLIES AND MATERIALS	\$24,595.00	\$19,693.17
			461	FURNITURE & EQUIPMENT	\$405.00	\$0.00
	7200		451	FOOD PURCHASES	\$7,000.00	\$0.00
		BOARD OF EDUCATION	Total		\$616,399.00	\$620,666.32
830	6510	UTILITIES	341	TELEPHONE	\$177,500.00	\$91,069.00
	6530		153	ADM SPECIALIST-CENTRAL SUPPORT SUPPLEMENT/BENEFITS RELATED	\$53,874.00	\$53,872.20
			180	PA	\$270.00	\$269.36
			211	FICA/REGULAR	\$4,100.00	\$4,099.65
			221	RETIREMENT/REGULAR	\$8,798.00	\$9,140.53
			231	HEALTH INSURANCE	\$6,114.00	\$6,314.44
			311	CONTRACTED SERVICES	\$126,000.00	\$100,000.00
			321	PUBLIC UTIL - ELECTRIC SRV	\$2,635,350.00	\$2,548,127.00
			322	PUBLIC UTIL - NATURAL GAS	\$140,117.00	\$134,362.00
			324	WASTE MANAGEMENT	\$70,050.00	\$62,452.00
			418	COMPUTER SOFTWARE & SUPPLIES	\$6,650.00	\$6,650.00
			421	FUEL FOR FACILITIES	\$11,000.00	\$13,880.56
		UTILITIES	Total		\$3,239,823.00	\$3,030,236.74
835	5890	INSURANCE	371	LIABILITY INSURANCE	\$6,000.00	\$3,000.00
	6613		232	WORKERS' COMP INS	\$225,000.00	\$145,000.00
			233	UNEMPLOYMENT INS	\$30,000.00	\$7,734.66
			319	OTHER PROF & TECHNICAL SRV	\$2,200.00	\$4,200.00
			371	LIABILITY INSURANCE	\$63,460.00	\$62,593.00
			372	VEHICLE LIABILITY INSURANCE	\$50,112.00	\$51,024.32
			373	PROPERTY INSURANCE	\$265,687.00	\$265,687.00
			375	FIDELITY BOND PREMIUM	\$5,113.00	\$5,113.00

		INSURANCE	411	SUPPLIES AND MATERIALS	\$40.00	\$40.00
			Total		\$647,612.00	\$544,391.98
840	6540	MAINTENANCE	411	SUPPLIES AND MATERIALS	\$347,334.00	\$372,339.25
			461	FURNITURE & EQUIPMENT	\$23,216.00	\$0.00
	6550		422	REPAIR PARTS/MAT/LAB/GREASE	\$45,000.00	\$32,824.25
			423	GAS/DIESEL FUEL	\$42,120.00	\$56,611.03
	6570		311	CONTRACTED SERVICES	\$8,861.00	\$0.00
	6580		175	SKILLED TRADES	\$1,151,000.00	\$953,281.52
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$5,050.00	\$5,049.27
			199	OVERTIME PAY	\$7,000.00	\$4,523.73
			211	FICA/REGULAR	\$102,189.00	\$73,658.37
			221	RETIREMENT/REGULAR	\$195,175.00	\$160,507.85
			231	HEALTH INSURANCE	\$186,912.00	\$158,760.00
			311	CONTRACTED SERVICES	\$150,000.00	\$145,516.65
				WORKSHOP EXP/ALLOWABLE		
			312	TRAVEL	\$7,500.00	\$2,710.00
			319	OTHER PROF & TECHNICAL SRV	\$175,286.00	\$188,475.44
			411	SUPPLIES AND MATERIALS	\$5,000.00	\$450.22
			461	FURNITURE & EQUIPMENT	\$21,502.00	\$21,501.26
	6581		422	REPAIR PARTS/MAT/LAB/GREASE	\$1,297,421.00	\$1,591,510.61
			461	FURNITURE & EQUIPMENT	\$478,702.00	\$30,000.00
			462	COMPUTER EQUIPMENT	\$1,651.00	\$1,629.45
			541	PURCHASE OF EQUIPMENT	\$15,693.00	\$15,692.25
		MAINTENANCE	Total		\$4,266,612.00	\$3,815,041.15
842	6582	AV REPAIRS/MAINTENANCE	422	REPAIR PARTS/MAT/LAB/GREASE	\$7,950.00	\$10,000.00
845	5890	CENTRAL SUPPORT SERVICES	319	OTHER PROF & TECHNICAL SRV	\$17,166.00	\$0.00
	6620		311	CONTRACTED SERVICES	\$6,201.00	\$6,661.62

			332	TRAVEL REIMBURSEMENT	\$799.00	\$1,250.00
			418	COMPUTER SOFTWARE & SUPPLIES	\$11,354.00	\$11,353.20
6622			319	OTHER PROF & TECHNICAL SRV	\$20,000.00	\$26,768.07
			332	TRAVEL REIMBURSEMENT	\$2,000.00	\$0.00
6910			411	SUPPLIES AND MATERIALS	\$42,500.00	\$27,000.00
			181	SPOTLIGHT TEACHER STIPENDS	\$0.00	\$1,600.00
6950			319	OTHER PROF & TECHNICAL SRV	\$2,500.00	\$0.00
			411	SUPPLIES AND MATERIALS	\$3,143.00	\$6,300.00
			414	LIBRARY BOOKS (RGLR & REPLACE)	\$889.00	\$1,570.00
		CENTRAL SUPPORT SERVICES	Total		\$106,552.00	\$82,502.89
850	5110	PRINTING DEPARTMENT	411	SUPPLIES AND MATERIALS	\$22,576.00	\$20,000.00
			461	FURNITURE & EQUIPMENT	\$2,424.00	\$2,423.23
	6520		126	EXTENDED CONTRACTS	\$28,458.00	\$0.00
			175	SKILLED TRADES	\$78,186.00	\$75,689.40
				SUPPLEMENT/BENEFITS RELATED		
			180	PA	\$380.00	\$378.44
			211	FICA/REGULAR	\$8,158.00	\$5,706.63
			221	RETIREMENT/REGULAR	\$15,175.00	\$5,819.19
			231	HEALTH INSURANCE	\$12,942.00	\$12,680.51
			311	CONTRACTED SERVICES	\$266,817.00	\$325,284.86
			315	REPRODUCTION COSTS	\$4,490.00	\$0.00
			327	RENTALS/LEASES	\$78,300.00	\$72,029.89
		PRINTING DEPARTMENT	Total		\$517,906.00	\$520,012.15
		Grand Totals			<u>\$26,246,965.00</u>	<u>\$24,981,081.00</u>

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

Category I Projects (over \$100,000)					
School/District Location	Description	Rationale	Cost		
Graham A. Barden Elementary School	Add Bathrooms	Health/Safety/Instructional Time	\$250,000.00		
Brinson Memorial	HVAC Replacement (New Building Section 7 units)	Health/Safety/Instruction	\$150,000.00		
Brinson Memorial	HVAC Controls	Health/Safety/Efficiency	\$120,000.00		
TOTAL CATEGORY 1 (OVER 100K)			\$520,000.00		
Category I Projects					
School/District Location	Description	Rationale	Cost		
West Craven High School	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$25,000.00		
West Craven Middle School	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$33,000.00		
W. J. Gurganus Elementary School	Lighting	Health/Safety/Instruction	\$10,000.00		
Various	HVAC Replacement	Health/Safety/Instruction	\$160,000.00		
TOTAL CATEGORY I			\$228,000.00		
Category II Projects					
Furniture Replacement	Various Locations	Health/Safety/Instruction	\$45,500.00		
TOTAL CATEGORY II			\$45,500.00		
Category III Projects					
Item	Quantity	Unit Cost	Total		
Facilities/Maintenance: 2 Ton Dump Truck	1	\$40,000.00	\$40,000.00		
Facilities/Maintenance: Maintenance Vans	2	\$25,000.00	\$50,000.00		
Information Technology: Operations/IT Van	1	\$25,000.00	\$25,000.00		
Transportation: Activity Buses	2	\$95,750.00	\$191,500.00		
TOTAL CATEGORY III			\$306,500.00		
			\$1,100,000.00		

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

Revenues

		<u>State Revenue</u>		
5.4341.035.000		Kinder Breakfast Reimburse.	<u>20,000</u>	
		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	460,705	
		Total Federal Revenue		4,660,705
		<u>Local Revenues</u>		
5.4311.035.000		Sales Breakfast Full Pay	75,000	
5.4312.035.000		Sales Breakfast Reduced	30,000	
5.4314.035.000		Sales Lunch Full Pay	350,000	
5.4315.035.000		Sales Lunch Reduced	50,000	
5.4318.035.000		Sales Supplemental	600,000	
5.4450.035.000		Interest Earned on Investments	20,000	
5.4490.035.000		Other Operating Revenue	24,000	
5.4820.035.000		Disposal of Fixed Assets	10,000	
5.4910.035.000		Fund Equity Appropriation	2,111,288	
		Total Local Revenues		<u>3,270,288</u>
Total PRC 035 School Nutrition Revenues				<u><u>7,950,993</u></u>

Expenditures

		<u>Central Services</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	<u>15,000</u>	
		Total Benefits		15,000
		<u>Other Cost</u>		
5.7200.035.311	000	Contracted Services	5,000	
5.7200.035.312	000	Workshop	25,000	
5.7200.035.313	000	Advertising Fees	3,000	
5.7200.035.314	000	Printing & Binding	6,000	
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	2,500	
5.7200.035.332	000	Travel	3,000	
5.7200.035.341	000	Telephone	1,600	

5.7200.035.342	000	Postage	4,000	
5.7200.035.344	000	Mobile Communication Costs	3,000	
5.7200.035.361	000	Membership dues & fees	660	
5.7200.035.372	000	Vehicle Liability Insurance	1,000	
5.8100.035.392	000	Indirect Cost	0	
5.7200.035.411	000	Supplies and Materials	15,000	
5.7200.035.418	000	Computer Software & Supplies	30,000	
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	16,000	
5.7200.035.424	000	Oil	300	
5.7200.035.451	000	Food Purchase	10,000	
5.7200.035.453	000	Food Processing Supplies	8,000	
5.7200.035.461	000	Purchased- non-capitalized equip	50,000	
5.7200.035.462	000	Purchased- non-capitalized computer equip	30,000	
5.7200.035.541	000	Equipment	60,000	
5.7200.035.551	000	Purchase of Vehicles	0	
5.7200.035.552	000	License and Title Fees	2,500	
5.7200.035.571	000	Depreciation	0	
		Total Other Cost	<u>284,560</u>	
		Total Central Services		321,560

Albert H Bangert Elementary

Salaries

5.7200.035.113	304	Salary-Director	2,769	
5.7200.035.151	304	Salary-Office Personnel	5,851	
5.7200.035.171	304	Salary-Driver	2,673	
5.7200.035.174	304	Salary-Food Service Employee	34,318	
5.7200.035.175	304	Salary- Maintenance	1,803	
5.7200.035.165	304	Salary-Food Service Employee-Sub	1,000	
5.7200.035.176	304	Salary-Manager	42,463	
5.7200.035.199	304	Salary-Overtime Pay	40	
5.7200.035.184	304	Longevity Pay	770	
		Total Salaries		91,687

Benefits

5.7200.035.211	304	Employer's Social Security	7,038	
5.7200.035.221	304	Employer's Retirement	11,853	
5.7200.035.231	304	Employer's Health Insurance	13,500	
5.7200.035.232	304	Worker's Compensation	3,000	
		Total Benefits		35,391

Other Cost

5.7200.035.311	304	Contracted Services	1,400	
5.7200.035.312	304	Workshop	3,200	
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	500		
5.7200.035.327	304	Rentals	70		
5.7200.035.332	304	Travel	600		
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	180		
5.8100.035.392	304	Indirect Cost	9,000		
5.7200.035.411	304	Supplies and Materials	2,000		
5.7200.035.421	304	Fuel For Facilities	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	100,000		
5.7200.035.453	304	Food Processing Supplies	6,000		
5.7200.035.461	304	Non-Capitalized Equipment	5,000		
5.7200.035.541	304	Equipment	0		
5.7200.035.571	304	Depreciation	20,000		
		Total Other Cost		150,150	
		Total Albert H Bangert Elementary			277,228
		<u>Ben D Quinn Elementary</u>			
		<u>Salaries</u>			
5.7200.035.113	306	Salary-Director	2,694		
5.7200.035.151	306	Salary-Office Personnel	5,693		
5.7200.035.171	306	Salary-Driver	2,600		
5.7200.035.174	306	Salary-Food Service Employee	39,601		
5.7200.035.175	306	Salary- Maintenance	1,755		
5.7200.035.165	306	Salary-Food Service Employee-Sub	1,500		
5.7200.035.176	306	Salary-Manager	30,579		
5.7200.035.199	306	Salary-Overtime Pay	50		
5.7200.035.184	306	Longevity Pay	1,300		
		Total Salaries		85,772	
		<u>Benefits</u>			
5.7200.035.211	306	Employer's Social Security	6,316		
5.7200.035.221	306	Employer's Retirement	10,081		
5.7200.035.231	306	Employer's Health Insurance	13,453		
5.7200.035.232	306	Worker's Compensation	4,000		
		Total Benefits		33,850	
		<u>Other Cost</u>			
5.7200.035.311	306	Contracted Services	1,200		
5.7200.035.312	306	Workshop	3,200		
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	100		
5.7200.035.332	306	Travel	600		
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	180		
5.8100.035.392	306	Indirect Cost	11,000		
5.7200.035.411	306	Supplies and Materials	2,000		
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	110,000		
5.7200.035.453	306	Food Processing Supplies	7,000		
5.7200.035.461	306	Non-Capitalized Equipment	8,000		
5.7200.035.541	306	Equipment	22,000		
5.7200.035.571	306	Depreciation	11,000		
		Total Other Cost		177,980	
		Total Ben D Quinn Elementary			297,602
		<u>Bridgeton Elementary</u>			
		<u>Salaries</u>			
5.7200.035.113	308	Salary-Director	2,993		
5.7200.035.151	308	Salary-Office Personnel	6,325		
5.7200.035.171	308	Salary-Driver	2,890		
5.7200.035.174	308	Salary-Food Service Employee	48,142		
5.7200.035.165	308	Salary-Food Service Employee-Sub	1,950		
5.7200.035.175	308	Salary- Maintenance	1,000		
5.7200.035.176	308	Salary-Manager	42,685		
5.7200.035.199	308	Salary-Overtime Pay	50		
5.7200.035.184	308	Longevity Pay	1,000		
		Total Salaries		107,035	
		<u>Benefits</u>			
5.7200.035.211	308	Employer's Social Security	7,394		
5.7200.035.221	308	Employer's Retirement	11,841		
5.7200.035.231	308	Employer's Health Insurance	13,642		
5.7200.035.232	308	Worker's Compensation	4,000		
		Total Benefits		36,877	
		<u>Other Cost</u>			
5.7200.035.311	308	Contracted Services	1,200		
5.7200.035.312	308	Workshop	3,200		
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	1,200		
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	180		
5.8100.035.392	308	Indirect Cost	11,000		
5.7200.035.411	308	Supplies and Materials	2,000		
5.7200.035.421	308	Fuel For Facilities	0		
5.7200.035.422	308	Repairs	1,000		
5.7200.035.423	308	Gas/Diesel Fuel	0		
5.7200.035.451	308	Food Purchase	126,000		
5.7200.035.453	308	Food Processing Supplies	7,000		
5.7200.035.461	308	Non-Capitalized Equipment	2,000		
5.7200.035.541	308	Equipment	0		
5.7200.035.571	308	Depreciation	20,000		
		Total Other Cost		175,560	
		Total Bridgeton Elementary			319,472
		<u>Brinson Memorial Elementary</u>			
		<u>Salaries</u>			
5.7200.035.113	312	Salary-Director	3,741		
5.7200.035.151	312	Salary-Office Personnel	7,907		
5.7200.035.171	312	Salary-Driver	3,612		
5.7200.035.174	312	Salary-Food Service Employee	65,349		
5.7200.035.175	312	Salary- Maintenance	2,437		
5.7200.035.165	312	Salary-Food Service Employee-Sub	2,000		
5.7200.035.176	312	Salary-Manager	25,324		
5.7200.035.199	312	Salary-Overtime Pay	200		
5.7200.035.184	312	Longevity Pay	1,600		
		Total Salaries		112,170	
		<u>Benefits</u>			
5.7200.035.211	312	Employer's Social Security	8,107		
5.7200.035.221	312	Employer's Retirement	12,821		
5.7200.035.231	312	Employer's Health Insurance	17,052		
5.7200.035.232	312	Worker's Compensation	4,000		
		Total Benefits		41,980	
		<u>Other Cost</u>			
5.7200.035.311	312	Contracted Services	2,000		
5.7200.035.312	312	Workshop	4,800		
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	500		
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	270		
5.8100.035.392	312	Indirect Cost	12,000		
5.7200.035.411	312	Supplies and Materials	2,500		
5.7200.035.421	312	Fuel For Facilities	0		
5.7200.035.422	312	Repairs	1,500		
5.7200.035.423	312	Gas/Diesel Fuel	0		
5.7200.035.451	312	Food Purchase	150,000		
5.7200.035.453	312	Food Processing Supplies	10,000		
5.7200.035.461	312	Non-Capitalized Equipment	20,000		
5.7200.035.541	312	Equipment	0		
5.7200.035.571	312	Depreciation	15,000		
		Total Other Cost		219,370	
		Total Brinson Memorial Elementary			373,520
Creekside Elementary School					
		<u>Salaries</u>			
5.7200.035.113	316	Salary-Director	2,844		
5.7200.035.151	316	Salary-Office Personnel	6,009		
5.7200.035.171	316	Salary-Driver	2,745		
5.7200.035.174	316	Salary-Food Service Employee	42,077		
5.7200.035.165	316	Salary-Food Service Employee-Sub	1,852		
5.7200.035.175	316	Salary- Maintenance	1,000		
5.7200.035.176	316	Salary-Manager	24,994		
5.7200.035.199	316	Salary-Overtime Pay	50		
5.7200.035.184	316	Longevity Pay	240		
		Total Salaries		81,811	
		<u>Benefits</u>			
5.7200.035.211	316	Employer's Social Security	4,008		
5.7200.035.221	316	Employer's Retirement	6,239		
5.7200.035.231	316	Employer's Health Insurance	7,668		
5.7200.035.232	316	Worker's Compensation	3,000		
		Total Benefits		20,915	
		<u>Other Cost</u>			
5.7200.035.311	316	Contracted Services	2,000		
5.7200.035.312	316	Workshop	3,300		
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	100		
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	180		
5.8100.035.392	316	Indirect Cost	8,000		
5.7200.035.411	316	Supplies and Materials	2,000		
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	99,000		
5.7200.035.453	316	Food Processing Supplies	8,000		
5.7200.035.541	316	Equipment	0		
5.7200.035.461	316	Non-Capitalized Equipment	2,000		
5.7200.035.571	316	Depreciation	15,000		
		Total Other Cost		141,350	
		Total Creekside Elementary School			244,076
		<u>Vanceboro Farm Life Elementary</u>			
		<u>Salaries</u>			
5.7200.035.113	320	Salary-Director	4,791		
5.7200.035.151	320	Salary-Office Personnel	10,120		
5.7200.035.171	320	Salary-Driver	4,623		
5.7200.035.174	320	Salary-Food Service Employee	89,165		
5.7200.035.175	320	Salary- Maintenance	3,119		
5.7200.035.165	320	Salary-Food Service Employee-Sub	2,000		
5.7200.035.176	320	Salary-Manager	30,633		
5.7200.035.199	320	Salary-Overtime Pay	100		
5.7200.035.184	320	Longevity Pay	4,207		
		Total Salaries		148,758	
		<u>Benefits</u>			
5.7200.035.211	320	Employer's Social Security	10,232		
5.7200.035.221	320	Employer's Retirement	14,687		
5.7200.035.231	320	Employer's Health Insurance	25,825		
5.7200.035.232	320	Worker's Compensation	5,000		
		Total Benefits		55,744	
		<u>Other Cost</u>			
5.7200.035.311	320	Contracted Services	1,400		
5.7200.035.312	320	Workshop	5,000		
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	120		
5.7200.035.332	320	Travel	600		
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	14,000		
5.7200.035.411	320	Supplies and Materials	4,000		
5.7200.035.421	320	Fuel For Facilities	0		
5.7200.035.422	320	Repairs	1,000		
5.7200.035.423	320	Gas/Diesel Fuel	0		
5.7200.035.451	320	Food Purchase	186,000		
5.7200.035.453	320	Food Processing Supplies	11,000		
5.7200.035.461	320	Non-Capitalized Equipment	6,000		
5.7200.035.541	320	Equipment	0		
5.7200.035.571	320	Depreciation	8,700		
		Total Other Cost		238,870	
		Total Vanceboro Farm Life Elementary			443,372
		Grover C Fields Middle			
		<u>Salaries</u>			
5.7200.035.113	324	Salary-Director	2,993		
5.7200.035.151	324	Salary-Office Personnel	6,325		
5.7200.035.171	324	Salary-Driver	2,890		
5.7200.035.174	324	Salary-Food Service Employee	38,731		
5.7200.035.175	324	Salary- Maintenance	1,950		
5.7200.035.165	324	Salary-Food Service Employee-Sub	1,500		
5.7200.035.176	324	Salary-Manager	25,849		
5.7200.035.199	324	Salary-Overtime Pay	100		
5.7200.035.184	324	Longevity Pay	150		
		Total Salaries		80,488	
		<u>Benefits</u>			
5.7200.035.211	324	Employer's Social Security	6,022		
5.7200.035.221	324	Employer's Retirement	9,330		
5.7200.035.231	324	Employer's Health Insurance	13,642		
5.7200.035.232	324	Worker's Compensation	3,000		
		Total Benefits		31,994	
		Other Cost			
5.7200.035.311	324	Contracted Services	1,200		
5.7200.035.312	324	Workshop	4,000		
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	100		
5.7200.035.332	324	Travel	500		
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	230		
5.8100.035.392	324	Indirect Cost	10,000		
5.7200.035.411	324	Supplies and Materials	3,000		
5.7200.035.421	324	Fuel For Facilities	0		
5.7200.035.422	324	Repairs	1,000		
5.7200.035.423	324	Gas/Diesel Fuel	0		
5.7200.035.451	324	Food Purchase	120,000		
5.7200.035.453	324	Food Processing Supplies	7,000		
5.7200.035.461	324	Non-Capitalized Equipment	6,000		
5.7200.035.541	324	Equipment	0		
5.7200.035.571	324	Depreciation	10,000		
		Total Other Cost		163,730	
		Total Grover C Fields Middle			276,212

Graham A Barden Elementary

Salaries

5.7200.035.113	328	Salary-Director	2,245		
5.7200.035.151	328	Salary-Office Personnel	4,744		
5.7200.035.171	328	Salary-Driver	2,167		
5.7200.035.174	328	Salary-Food Service Employee	26,411		
5.7200.035.175	328	Salary- Maintenance	1,462		
5.7200.035.165	328	Salary-Food Service Employee-Sub	800		
5.7200.035.176	328	Salary-Manager	36,824		
5.7200.035.199	328	Salary-Overtime Pay	60		
5.7200.035.184	328	Longevity Pay	840		
		Total Salaries		75,553	

Benefits

5.7200.035.211	328	Employer's Social Security	4,871		
5.7200.035.221	328	Employer's Retirement	10,615		
5.7200.035.231	328	Employer's Health Insurance	13,171		
5.7200.035.232	328	Worker's Compensation	2,000		
		Total Benefits		30,657	

Other Cost

5.7200.035.311	328	Contracted Services	1,150		
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5.7200.035.312	328	Workshop	3,000		
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	600		
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	170		
5.8100.035.392	328	Indirect Cost	8,000		
5.7200.035.411	328	Supplies and Materials	2,000		
5.7200.035.421	328	Fuel For Facilities	0		
5.7200.035.422	328	Repairs	2,000		
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	7,000		
5.7200.035.461	328	Non-Capitalized Equipment	3,000		
5.7200.035.541	328	Equipment	25,000		
5.7200.035.571	328	Depreciation	17,000		
		Total Other Cost		167,680	
		Total Graham A Barden Elementary			273,890
		H J MacDonald Middle			
		<u>Salaries</u>			
5.7200.035.113	332	Salary-Director	4,490		
5.7200.035.151	332	Salary-Office Personnel	9,488		
5.7200.035.171	332	Salary-Driver	4,334		
5.7200.035.174	332	Salary-Food Service Employee	67,567		
5.7200.035.165	332	Salary-Food Service Employee-Sub	2,924		
5.7200.035.175	332	Salary- Maintenance	2,500		
5.7200.035.176	332	Salary-Manager	31,259		
5.7200.035.199	332	Salary-Overtime Pay	100		
5.7200.035.184	332	Longevity Pay	1,600		
		Total Salaries		124,262	
		<u>Benefits</u>			
5.7200.035.211	332	Employer's Social Security	8,801		
5.7200.035.221	332	Employer's Retirement	8,329		
5.7200.035.231	332	Employer's Health Insurance	12,702		
5.7200.035.232	332	Worker's Compensation	4,500		
		Total Benefits		34,332	
		<u>Other Cost</u>			
5.7200.035.311	332	Contracted Services	900		

5.7200.035.312	332	Workshop	5,000		
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 & maintenance	500		
5.7200.035.327	332	Rentals	100		
5.7200.035.332	332	Travel	800		
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	300		
5.8100.035.392	332	Indirect Cost	11,000		
5.7200.035.411	332	Supplies and Materials	3,200		
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	165,000		
5.7200.035.453	332	Food Processing Supplies	8,000		
5.7200.035.461	332	Non-Capitalized Equipment	6,000		
5.7200.035.541	332	Equipment	0		
5.7200.035.571	332	Depreciation	10,000		
		Total Other Cost		212,500	
		Total H J MacDonald Middle			371,094
		Havelock Elementary			
		<u>Salaries</u>			
5.7200.035.113	336	Salary-Director	2,245		
5.7200.035.151	336	Salary-Office Personnel	4,744		
5.7200.035.171	336	Salary-Driver	2,167		
5.7200.035.174	336	Salary-Food Service Employee	24,169		
5.7200.035.175	336	Salary- Maintenance	1,462		
5.7200.035.165	336	Salary-Food Service Employee-Sub	2,000		
5.7200.035.176	336	Salary-Manager	29,138		
5.7200.035.199	336	Salary-Overtime Pay	80		
5.7200.035.184	336	Longevity Pay	240		
		Total Salaries		66,245	
		<u>Benefits</u>			
5.7200.035.211	336	Employer's Social Security	5,048		
5.7200.035.221	336	Employer's Retirement	9,250		
5.7200.035.231	336	Employer's Health Insurance	13,171		
5.7200.035.232	336	Worker's Compensation	2,000		
		Total Benefits		29,469	
		<u>Other Cost</u>			
5.7200.035.311	336	Contracted Services	1,700		

5.7200.035.312	336	Workshop	3,000		
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	80		
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	180		
5.8100.035.392	336	Indirect Cost	8,000		
5.7200.035.411	336	Supplies and Materials	2,000		
5.7200.035.421	336	Fuel For Facilities	0		
5.7200.035.422	336	Repairs	1,500		
5.7200.035.423	336	Gas/Diesel Fuel	0		
5.7200.035.451	336	Food Purchase	90,000		
5.7200.035.453	336	Food Processing Supplies	7,000		
5.7200.035.461	336	Non-Capitalized Equipment	2,000		
5.7200.035.541	336	Equipment	0		
5.7200.035.571	336	Depreciation	12,000		
		Total Other Cost		128,660	
		Total Havelock Elementary			224,374
		Havelock High			
		<u>Salaries</u>			
5.7200.035.113	340	Salary-Director	3,741		
5.7200.035.151	340	Salary-Office Personnel	7,907		
5.7200.035.171	340	Salary-Driver	3,612		
5.7200.035.174	340	Salary-Food Service Employee	63,626		
5.7200.035.165	340	Salary-Food Service Employee-Sub	2,437		
5.7200.035.175	340	Salary- Maintenance	1,000		
5.7200.035.176	340	Salary-Manager	25,869		
5.7200.035.199	340	Salary-Overtime Pay	550		
5.7200.035.184	340	Longevity Pay	2,400		
		Total Salaries		111,142	
		<u>Benefits</u>			
5.7200.035.211	340	Employer's Social Security	8,106		
5.7200.035.221	340	Employer's Retirement	10,066		
5.7200.035.231	340	Employer's Health Insurance	12,642		
5.7200.035.232	340	Worker's Compensation	5,000		
		Total Benefits		35,814	
		<u>Other Cost</u>			

5.7200.035.311	340	Contracted Services	4,000		
5.7200.035.312	340	Workshop	5,000		
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	600		
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	11,000		
5.7200.035.411	340	Supplies and Materials	4,000		
5.7200.035.421	340	Fuel For Facilities	0		
5.7200.035.422	340	Repairs	1,000		
5.7200.035.423	340	Gas/Diesel Fuel	0		
5.7200.035.451	340	Food Purchase	175,000		
5.7200.035.453	340	Food Processing Supplies	9,000		
5.7200.035.461	340	Non-Capitalized Equipment	12,000		
5.7200.035.541	340	Equipment	5,500		
5.7200.035.571	340	Depreciation	30,000		
		Total Other Cost		258,200	
		Total Havelock High			405,156
		Havelock Middle			
		<u>Salaries</u>			
5.7200.035.113	344	Salary-Director	2,469		
5.7200.035.151	344	Salary-Office Personnel	5,219		
5.7200.035.171	344	Salary-Driver	2,384		
5.7200.035.174	344	Salary-Food Service Employee	36,131		
5.7200.035.175	344	Salary- Maintenance	1,608		
5.7200.035.165	344	Salary-Food Service Employee-Sub	1,500		
5.7200.035.176	344	Salary-Manager	40,396		
5.7200.035.199	344	Salary-Overtime Pay	60		
5.7200.035.184	344	Longevity Pay	2,350		
		Total Salaries		92,117	
		<u>Benefits</u>			
5.7200.035.211	344	Employer's Social Security	5,350		
5.7200.035.221	344	Employer's Retirement	9,322		
5.7200.035.231	344	Employer's Health Insurance	13,312		
5.7200.035.232	344	Worker's Compensation	3,000		
		Total Benefits		30,984	
		<u>Other Cost</u>			

5.7200.035.311	344	Contracted Services	900	
5.7200.035.312	344	Workshop	3,000	
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	180	
5.8100.035.392	344	Indirect Cost	11,000	
5.7200.035.411	344	Supplies and Materials	2,000	
5.7200.035.421	344	Fuel For Facilities	0	
5.7200.035.422	344	Repairs	1,000	
5.7200.035.423	344	Gas/Diesel Fuel	0	
5.7200.035.451	344	Food Purchase	100,000	
5.7200.035.453	344	Food Processing Supplies	6,000	
5.7200.035.461	344	Non-Capitalized Equipment	9,000	
5.7200.035.541	344	Equipment	0	
5.7200.035.571	344	Depreciation	12,000	
		Total Other Cost		146,350
		Total Havelock Middle		269,451

J T Barber Elementary

Salaries

5.7200.035.113	348	Salary-Director	3,292	
5.7200.035.151	348	Salary-Office Personnel	6,958	
5.7200.035.171	348	Salary-Driver	3,178	
5.7200.035.174	348	Salary-Food Service Employee	51,042	
5.7200.035.175	348	Salary- Maintenance	2,144	
5.7200.035.165	348	Salary-Food Service Employee-Sub	1,600	
5.7200.035.176	348	Salary-Manager	36,101	
5.7200.035.199	348	Salary-Overtime Pay	60	
5.7200.035.184	348	Longevity Pay	1,960	
		Total Salaries		106,335

Benefits

5.7200.035.211	348	Employer's Social Security	6,932	
5.7200.035.221	348	Employer's Retirement	11,084	
5.7200.035.231	348	Employer's Health Insurance	13,830	
5.7200.035.232	348	Worker's Compensation	4,000	
		Total Benefits		35,846

		<u>Other Cost</u>		
5.7200.035.311	348	Contracted Services	900	
5.7200.035.312	348	Workshop	3,500	
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	450	
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	275	
5.8100.035.392	348	Indirect Cost	11,000	
5.7200.035.411	348	Supplies and Materials	3,000	
5.7200.035.421	348	Fuel For Facilities	0	
5.7200.035.422	348	Repairs	1,000	
5.7200.035.423	348	Gas/Diesel Fuel	0	
5.7200.035.451	348	Food Purchase	156,000	
5.7200.035.453	348	Food Processing Supplies	9,000	
5.7200.035.461	348	Non-Capitalized Equipment	5,000	
5.7200.035.541	348	Equipment	11,000	
5.7200.035.571	348	Depreciation	15,000	
		Total Other Cost	<u>216,925</u>	
		Total J T Barber Elementary		359,106
		James W Smith Elementary		
		<u>Salaries</u>		
5.7200.035.113	350	Salary-Director	3,592	
5.7200.035.151	350	Salary-Office Personnel	7,590	
5.7200.035.171	350	Salary-Driver	3,467	
5.7200.035.174	350	Salary-Food Service Employee	76,037	
5.7200.035.175	350	Salary- Maintenance	2,339	
5.7200.035.165	350	Salary-Food Service Employee-Sub	1,000	
5.7200.035.176	350	Salary-Manager	27,119	
5.7200.035.199	350	Salary-Overtime Pay	60	
5.7200.035.184	350	Longevity Pay	915	
		Total Salaries		122,119
		<u>Benefits</u>		
5.7200.035.211	350	Employer's Social Security	9,220	
5.7200.035.221	350	Employer's Retirement	13,229	
5.7200.035.231	350	Employer's Health Insurance	19,898	
5.7200.035.232	350	Worker's Compensation	4,000	
		Total Benefits		46,347

		<u>Other Cost</u>		
5.7200.035.311	350	Contracted Services	2,200	
5.7200.035.312	350	Workshop	5,000	
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	100	
5.7200.035.332	350	Travel	1,200	
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	275	
5.8100.035.392	350	Indirect Cost	15,000	
5.7200.035.411	350	Supplies and Materials	3,200	
5.7200.035.421	350	Fuel For Facilities	0	
5.7200.035.422	350	Repairs	1,000	
5.7200.035.423	350	Gas/Diesel Fuel	0	
5.7200.035.451	350	Food Purchase	152,000	
5.7200.035.453	350	Food Processing Supplies	8,000	
5.7200.035.461	350	Non-Capitalized Equipment	7,000	
5.7200.035.541	350	Equipment	0	
5.7200.035.571	350	Depreciation	11,000	
		Total Other Cost		206,675
		Total James W Smith Elementary		375,141
		New Bern High		
		<u>Salaries</u>		
5.7200.035.113	356	Salary-Director	4,714	
5.7200.035.151	356	Salary-Office Personnel	9,962	
5.7200.035.171	356	Salary-Driver	4,551	
5.7200.035.174	356	Salary-Food Service Employee	143,001	
5.7200.035.175	356	Salary- Maintenance	3,070	
5.7200.035.165	356	Salary-Food Service Employee-Sub	4,000	
5.7200.035.176	356	Salary-Manager	34,311	
5.7200.035.199	356	Salary-Overtime Pay	100	
5.7200.035.184	356	Longevity Pay	2,620	
		Total Salaries		206,329
		<u>Benefits</u>		
5.7200.035.211	356	Employer's Social Security	10,380	
5.7200.035.221	356	Employer's Retirement	14,006	
5.7200.035.231	356	Employer's Health Insurance	20,604	
5.7200.035.232	356	Worker's Compensation	8,000	
		Total Benefits		52,990

		<u>Other Cost</u>		
5.7200.035.311	356	Contracted Services	3,000	
5.7200.035.312	356	Workshop	8,000	
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	150	
5.7200.035.332	356	Travel	700	
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	480	
5.8100.035.392	356	Indirect Cost	25,000	
5.7200.035.411	356	Supplies and Materials	6,500	
5.7200.035.421	356	Fuel For Facilities	0	
5.7200.035.422	356	Repairs	2,000	
5.7200.035.423	356	Gas/Diesel Fuel	0	
5.7200.035.451	356	Food Purchase	275,000	
5.7200.035.453	356	Food Processing Supplies	13,000	
5.7200.035.461	356	Non-Capitalized Equipment	6,000	
5.7200.035.541	356	Equipment	15,000	
5.7200.035.571	356	Depreciation	27,000	
		Total Other Cost	<u>382,530</u>	
		Total New Bern High School		641,849
		Oaks Road Elementary		
		<u>Salaries</u>		
5.7200.035.113	360	Salary-Director	3,741	
5.7200.035.151	360	Salary-Office Personnel	7,906	
5.7200.035.171	360	Salary-Driver	3,612	
5.7200.035.174	360	Salary-Food Service Employee	2,437	
5.7200.035.175	360	Salary- Maintenance	62,466	
5.7200.035.165	360	Salary-Food Service Employee-Sub	500	
5.7200.035.176	360	Salary-Manager	33,713	
5.7200.035.199	360	Salary-Overtime Pay	60	
5.7200.035.184	360	Longevity Pay	680	
		Total Salaries		115,115
		<u>Benefits</u>		
5.7200.035.211	360	Employer's Social Security	7,793	
5.7200.035.221	360	Employer's Retirement	13,769	
5.7200.035.231	360	Employer's Health Insurance	19,992	
5.7200.035.232	360	Worker's Compensation	4,000	
		Total Benefits		45,554

		<u>Other Cost</u>		
5.7200.035.311	360	Contracted Services	1,100	
5.7200.035.312	360	Workshop	4,000	
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	100	
5.7200.035.332	360	Travel	500	
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	230	
5.8100.035.392	360	Indirect Cost	10,000	
5.7200.035.411	360	Supplies and Materials	3,000	
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	128,000	
5.7200.035.453	360	Food Processing Supplies	9,000	
5.7200.035.461	360	Non-Capitalized Equipment	3,500	
5.7200.035.541	360	Equipment	0	
5.7200.035.571	360	Depreciation	13,000	
		Total Other Cost	<u>174,630</u>	
		Total Oaks Road Elementary		335,299
		Roger Bell Elementary		
		<u>Salaries</u>		
5.7200.035.113	362	Salary-Director	2,769	
5.7200.035.151	362	Salary-Office Personnel	5,851	
5.7200.035.171	362	Salary-Driver	2,673	
5.7200.035.174	362	Salary-Food Service Employee	36,150	
5.7200.035.175	362	Salary- Maintenance	1,803	
5.7200.035.165	362	Salary-Food Service Employee-Sub	1,000	
5.7200.035.176	362	Salary-Manager	41,238	
5.7200.035.199	362	Salary-Overtime Pay	30	
5.7200.035.184	362	Longevity Pay	775	
		Total Salaries		92,289
		<u>Benefits</u>		
5.7200.035.211	362	Employer's Social Security	6,246	
5.7200.035.221	362	Employer's Retirement	11,668	
5.7200.035.231	362	Employer's Health Insurance	13,500	
5.7200.035.232	362	Worker's Compensation	3,000	
		Total Benefits		34,414

		<u>Other Cost</u>		
5.7200.035.311	362	Contracted Services	1,100	
5.7200.035.312	362	Workshop	3,000	
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	10,000	
5.7200.035.411	362	Supplies and Materials	2,000	
5.7200.035.421	362	Fuel For Facilities	0	
5.7200.035.422	362	Repairs	1,000	
5.7200.035.423	362	Gas/Diesel Fuel	0	
5.7200.035.451	362	Food Purchase	90,000	
5.7200.035.453	362	Food Processing Supplies	7,000	
5.7200.035.461	362	Non-Capitalized Equipment	9,000	
5.7200.035.541	362	Equipment	0	
5.7200.035.571	362	Depreciation	10,000	
		Total Other Cost	<u>134,780</u>	
		Total Roger Bell Elementary		261,483
		Trent Park Elementary		
		<u>Salaries</u>		
5.7200.035.113	364	Salary-Director	3,292	
5.7200.035.151	364	Salary-Office Personnel	6,958	
5.7200.035.171	364	Salary-Driver	3,178	
5.7200.035.174	364	Salary-Food Service Employee	56,289	
5.7200.035.175	364	Salary- Maintenance	2,144	
5.7200.035.165	364	Salary-Food Service Employee-Sub	800	
5.7200.035.176	364	Salary-Manager	27,094	
5.7200.035.199	364	Salary-Overtime Pay	60	
5.7200.035.184	364	Longevity Pay	260	
		Total Salaries		100,075
		<u>Benefits</u>		
5.7200.035.211	364	Employer's Social Security	7,773	
5.7200.035.221	364	Employer's Retirement	12,347	
5.7200.035.231	364	Employer's Health Insurance	19,710	
5.7200.035.232	364	Worker's Compensation	4,000	
		Total Benefits		43,830

		<u>Other Cost</u>		
5.7200.035.311	364	Contracted Services	1,000	
5.7200.035.312	364	Workshop	5,000	
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	100	
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	270	
5.8100.035.392	364	Indirect Cost	11,000	
5.7200.035.411	364	Supplies and Materials	3,500	
5.7200.035.421	364	Fuel For Facilities	0	
5.7200.035.422	364	Repairs	1,200	
5.7200.035.423	364	Gas/Diesel Fuel	0	
5.7200.035.451	364	Food Purchase	130,000	
5.7200.035.453	364	Food Processing Supplies	9,000	
5.7200.035.461	364	Non-Capitalized Equipment	2,000	
5.7200.035.541	364	Equipment	0	
5.7200.035.571	364	Depreciation	18,000	
		Total Other Cost		182,270
		Total Trent Park Elementary		326,175
		Tucker Creek Middle		
		<u>Salaries</u>		
5.7200.035.113	368	Salary-Director	2,245	
5.7200.035.151	368	Salary-Office Personnel	4,744	
5.7200.035.171	368	Salary-Driver	2,167	
5.7200.035.174	368	Salary-Food Service Employee	28,772	
5.7200.035.175	368	Salary- Maintenance	1,462	
5.7200.035.165	368	Salary-Food Service Employee-Sub	400	
5.7200.035.176	368	Salary-Manager	26,068	
5.7200.035.199	368	Salary-Overtime Pay	30	
5.7200.035.184	368	Longevity Pay	1,280	
		Total Salaries		67,168
		<u>Benefits</u>		
5.7200.035.211	368	Employer's Social Security	4,918	
5.7200.035.221	368	Employer's Retirement	8,884	
5.7200.035.231	368	Employer's Health Insurance	13,171	
5.7200.035.232	368	Worker's Compensation	2,300	
		Total Benefits		29,273

		<u>Other Cost</u>		
5.7200.035.311	368	Contracted Services	1,800	
5.7200.035.312	368	Workshop	3,000	
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	800	
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	8,000	
5.7200.035.411	368	Supplies and Materials	2,000	
5.7200.035.421	368	Fuel For Facilities	0	
5.7200.035.422	368	Repairs	800	
5.7200.035.423	368	Gas/Diesel Fuel	0	
5.7200.035.451	368	Food Purchase	80,000	
5.7200.035.453	368	Food Processing Supplies	5,000	
5.7200.035.461	368	Non-Capitalized Equipment	6,000	
5.7200.035.541	368	Equipment	0	
5.7200.035.571	368	Depreciation	10,000	
		Total Other Cost	<u>118,310</u>	
		Total Tucker Creek Middle		214,751
		West Craven High		
		<u>Salaries</u>		
5.7200.035.113	372	Salary-Director	3,442	
5.7200.035.151	372	Salary-Office Personnel	7,274	
5.7200.035.171	372	Salary-Driver	3,323	
5.7200.035.174	372	Salary-Food Service Employee	58,057	
5.7200.035.175	372	Salary- Maintenance	2,242	
5.7200.035.165	372	Salary-Food Service Employee-Sub	2,000	
5.7200.035.176	372	Salary-Manager	36,584	
5.7200.035.199	372	Salary-Overtime Pay	100	
5.7200.035.184	372	Longevity Pay	630	
		Total Salaries		113,652
		<u>Benefits</u>		
5.7200.035.211	372	Employer's Social Security	7,931	
5.7200.035.221	372	Employer's Retirement	11,051	
5.7200.035.231	372	Employer's Health Insurance	13,924	
5.7200.035.232	372	Worker's Compensation	5,000	

Total Benefits	37,906
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Other Cost

5.7200.035.311	372	Contracted Services	10,000	
5.7200.035.312	372	Workshop	5,000	
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	310	
5.8100.035.392	372	Indirect Cost	12,000	
5.7200.035.411	372	Supplies and Materials	2,000	
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	170,000	
5.7200.035.453	372	Food Processing Supplies	9,000	
5.7200.035.461	372	Non-Capitalized Equipment	5,000	
5.7200.035.541	372	Equipment	0	
5.7200.035.571	372	Depreciation	20,000	
		Total Other Cost	<u>238,610</u>	
		Total West Craven High		390,168

West Craven Middle

Salaries

5.7200.035.113	376	Salary-Director	4,490	
5.7200.035.151	376	Salary-Office Personnel	9,488	
5.7200.035.171	376	Salary-Driver	4,334	
5.7200.035.174	376	Salary-Food Service Employee	50,334	
5.7200.035.175	376	Salary- Maintenance	2,924	
5.7200.035.165	376	Salary-Food Service Employee-Sub	3,000	
5.7200.035.176	376	Salary-Manager	26,615	
5.7200.035.199	376	Salary-Overtime Pay	300	
5.7200.035.184	376	Longevity Pay	740	
		Total Salaries		102,225

Benefits

5.7200.035.211	376	Employer's Social Security	6,411
5.7200.035.221	376	Employer's Retirement	8,269
5.7200.035.231	376	Employer's Health Insurance	14,582

5.7200.035.232	376	Worker's Compensation	5,600		
		Total Benefits		34,862	
		<u>Other Cost</u>			
5.7200.035.311	376	Contracted Services	1,500		
5.7200.035.312	376	Workshop	6,000		
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	1,400		
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	310		
5.8100.035.392	376	Indirect Cost	12,000		
5.7200.035.411	376	Supplies and Materials	2,000		
5.7200.035.421	376	Fuel For Facilities	0		
5.7200.035.422	376	Repairs	1,200		
5.7200.035.423	376	Gas/Diesel Fuel	0		
5.7200.035.451	376	Food Purchase	170,000		
5.7200.035.453	376	Food Processing Supplies	10,000		
5.7200.035.461	376	Non-Capitalized Equipment	9,000		
5.7200.035.541	376	Equipment	0		
5.7200.035.571	376	Depreciation	15,000		
		Total Other Cost		<u>229,210</u>	
		Total West Craven Middle			366,297
		W Jesse Gurganus Elementary			
		<u>Salaries</u>			
5.7200.035.113	378	Salary-Director	1,946		
5.7200.035.151	378	Salary-Office Personnel	4,112		
5.7200.035.171	378	Salary-Driver	1,878		
5.7200.035.174	378	Salary-Food Service Employee	24,910		
5.7200.035.175	378	Salary- Maintenance	1,267		
5.7200.035.165	378	Salary-Food Service Employee-Sub	500		
5.7200.035.176	378	Salary-Manager	28,957		
5.7200.035.199	378	Salary-Overtime Pay	40		
5.7200.035.184	378	Longevity Pay	340		
		Total Salaries		63,950	
		<u>Benefits</u>			
5.7200.035.211	378	Employer's Social Security	4,563		
5.7200.035.221	378	Employer's Retirement	5,646		
5.7200.035.231	378	Employer's Health Insurance	7,103		

5.7200.035.232	378	Worker's Compensation	2,400		
		Total Benefits		19,712	
		<u>Other Cost</u>			
5.7200.035.311	378	Contracted Services	1,150		
5.7200.035.312	378	Workshop	3,000		
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	600		
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	170		
5.8100.035.392	378	Indirect Cost	9,000		
5.7200.035.411	378	Supplies and Materials	2,000		
5.7200.035.421	378	Fuel For Facilities	0		
5.7200.035.422	378	Repairs	800		
5.7200.035.423	378	Gas/Diesel Fuel	0		
5.7200.035.451	378	Food Purchase	85,000		
5.7200.035.453	378	Food Processing Supplies	6,000		
5.7200.035.461	378	Non-Capitalized Equipment	6,500		
5.7200.035.541	378	Equipment	0		
5.7200.035.571	378	Depreciation	10,000		
		Total Other Cost		<u>124,980</u>	
		Total W Jesse Gurganus Elementary			208,642
		Arthur W Edwards Elementary			
		<u>Salaries</u>			
5.7200.035.113	380	Salary-Director	3,292		
5.7200.035.151	380	Salary-Office Personnel	6,958		
5.7200.035.171	380	Salary-Driver	3,178		
5.7200.035.174	380	Salary-Food Service Employee	50,915		
5.7200.035.175	380	Salary- Maintenance	2,144		
5.7200.035.165	380	Salary-Food Service Employee-Sub	350		
5.7200.035.176	380	Salary-Manager	37,839		
5.7200.035.199	380	Salary-Overtime Pay	40		
5.7200.035.184	380	Longevity Pay	1,400		
		Total Salaries		106,116	
		<u>Benefits</u>			
5.7200.035.211	380	Employer's Social Security	7,918		
5.7200.035.221	380	Employer's Retirement	11,481		
5.7200.035.231	380	Employer's Health Insurance	13,830		

5.7200.035.232	380	Worker's Compensation	3,500	
		Total Benefits		36,729
		<u>Other Cost</u>		
5.7200.035.311	380	Contracted Services	900	
5.7200.035.312	380	Workshop	4,000	
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	100	
5.7200.035.332	380	Travel	800	
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	230	
5.8100.035.392	380	Indirect Cost	11,000	
5.7200.035.411	380	Supplies and Materials	2,500	
5.7200.035.421	380	Fuel for Facilities	0	
5.7200.035.422	380	Repairs	1,000	
5.7200.035.423	380	Gas/Diesel Fuel	0	
5.7200.035.451	380	Food Purchase	120,000	
5.7200.035.453	380	Food Processing Supplies	8,000	
5.7200.035.461	380	Non-Capitalized Equipment	62,000	
5.7200.035.541	380	Equipment	6,000	
5.7200.035.571	380	Depreciation	15,000	
		Total Other Cost		232,230
		Total Arthur W Edwards Elementary		<u>375,075</u>
Total PRC 035 School Nutrition Expenditures				<u><u>7,950,993</u></u>

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

Revenues

1.3100.000.000.000.000.00	Allocation from the State Public School Fund	78,634,305	
Total State Fund Revenues			<u>78,634,305</u>

Expenditures

<u>PRC 001</u>	<u>Classroom Teachers</u>		
	<u>Salaries</u>		
1.5110.001.121.000.000.00	Sal-Reg Curricular Teacher	27,618,140	
1.5210.001.121.000.000.00	Sal-EC Teacher	455,180	
1.5110.001.123.000.000.00	Sal-ROTC Teacher	182,072	
1.5110.001.125.000.000.00	Sal – New Teacher Orientation	18,500	
	Total Salaries		<u>28,273,892</u>
	<u>Benefits</u>		
1.5110.001.211.000.000.00	Fica	2,128,131	
1.5210.001.211.000.000.00	Fica	34,821	
1.5110.001.221.000.000.00	Retirement	4,637,379	
1.5210.001.221.000.000.00	Retirement	75,879	
1.5110.001.231.000.000.00	Health Insurance	3,727,920	
1.5210.001.231.000.000.00	Health Insurance	58,800	
	Total Benefits		<u>10,662,931</u>
	Total Classroom Teachers		38,936,823
<u>PRC 002</u>	<u>Central Office Administration</u>		
	<u>Salaries</u>		
1.6940.002.111.000.000.00	Sal-Superintendent	135,624	
1.6110.002.113.000.000.00	Sal-Director(s)	166,826	
1.6300.002.113.000.000.00	Sal-Director	77,275	
1.6940.002.118.000.000.00	Sal - Asst Superintendents	312,351	
1.7200.002.176.372.000.00	Nutrition Services-Salary	31,467	
	Total Salaries		<u>723,543</u>
	<u>Benefits</u>		
1.6940.002.211.000.000.00	Fica	34,270	
1.6110.002.211.000.000.00	Fica	12,762	
1.6300.002.211.000.000.00	Fica	5,912	
1.7200.002.211.372.000.00	Fica	2,407	
1.6940.002.221.000.000.00	Retirement	74,677	
1.6110.002.221.000.000.00	Retirement	27,810	
1.6300.002.221.000.000.00	Retirement	12,882	
1.7200.002.221.372.000.00	Retirement	5,246	
1.6940.002.231.000.000.00	Health Insurance	23,520	

1.6110.002.231.000.000.00	Health Insurance	11,760		
1.6300.002.231.000.000.00	Health Insurance	5,880		
1.7200.002.231.372.000.00	Health Insurance	5,880		
	Total Benefits		223,006	
	Total Central Office Administration			946,549

<u>PRC 003</u>	<u>Non-Instructional Support Personnel</u>			
	<u>Salaries</u>			
1.5400.003.151.000.000.00	Sal-Clerical Office Of The Principal	423,519		
1.6540.003.173.000.000.00	Sal-Custodian	1,485,000		
1.6540.003.199.000.000.00	Sal - Custodial overtime	4,610		
1.5110.003.162.000.000.00	Sal- Substitutes	820,000		
1.5210.003.162.000.000.00	Sal- Substitutes	4,000		
1.5810.003.162.000.000.00	Sal- Substitutes	14,000		
	Total Salaries		2,751,129	
	<u>Benefits</u>			
1.5400.003.211.000.000.00	Fica	32,399		
1.6540.003.211.000.000.00	Fica	113,955		
1.5110.003.211.000.000.00	Fica	62,730		
1.5210.003.211.000.000.00	Fica	306		
1.5810.003.211.000.000.00	Fica	1,071		
1.5400.003.221.000.000.00	Retirement	70,601		
1.6540.003.221.000.000.00	Retirement	148,346		
1.5400.003.231.000.000.00	Health Insurance	58,800		
1.6540.003.231.000.000.00	Health Insurance	217,560		
	Total Benefits		705,768	
	Total Non-Instructional Support Personnel			3,456,897

<u>PRC 005</u>	<u>School Building Administration</u>			
	<u>Salaries</u>			
1.5400.005.114.000.000.00	Sal - Principal	1,879,197		
1.5400.005.116.000.000.00	Sal - Asst. Principal	392,927		
1.5400.005.117.000.000.00	Sal - Asst. Principal	40,275		
1.5400.005.129.000.000.00	Salary Differential	34,636		
	Total Salaries		2,347,035	
	<u>Benefits</u>			
1.5400.005.211.000.000.00	Fica	179,548		
1.5400.005.221.000.000.00	Retirement	391,252		
1.5400.005.231.000.000.00	Health Insurance	199,920		
	Total Benefits		770,720	
	Total School Building Administration			3,117,755

<u>PRC 007</u>	<u>Instructional Support</u>		
	<u>Salaries</u>		
1.5110.007.121.000.000.00	Sal - Teacher	578,152	
1.5810.007.129.000.000.00	Salary Differential	4,775	
1.5320.007.131.000.000.00	Sal - Social Workers	141,500	
1.5810.007.131.000.000.00	Sal - Media	831,010	
1.5830.007.131.000.000.00	Sal - Counselor	1,189,470	
1.5840.007.131.000.000.00	Sal - Nurse	410,173	
	Total Salaries		<u>3,155,080</u>
	<u>Benefits</u>		
1.5110.007.211.000.000.00	Fica	44,229	
1.5320.007.211.000.000.00	Fica	10,825	
1.5810.007.211.000.000.00	Fica	63,572	
1.5830.007.211.000.000.00	Fica	90,994	
1.5840.007.211.000.000.00	Fica	31,378	
1.5110.007.221.000.000.00	Retirement	96,378	
1.5320.007.221.000.000.00	Retirement	23,588	
1.5810.007.221.000.000.00	Retirement	139,325	
1.5830.007.221.000.000.00	Retirement	198,285	
1.5840.007.221.000.000.00	Retirement	68,376	
1.5110.007.231.000.000.00	Health Insurance	52,920	
1.5320.007.231.000.000.00	Health Insurance	17,640	
1.5810.007.131.000.000.00	Health Insurance	99,960	
1.5830.007.131.000.000.00	Health Insurance	147,000	
1.5840.007.131.000.000.00	Health Insurance	52,920	
	Total Benefits		<u>1,137,390</u>
	Total Instructional Support		4,292,470

<u>PRC 009</u>	<u>Non-Contributory Employee Benefits</u>	
	<u>Salaries</u>	
1.5110.009.184.000.000.00	Longevity-Reg Curricular	220,000
1.5210.009.184.000.000.00	Longevity-Ec	35,000
1.5230.009.184.000.000.00	Longevity -	35,000
1.5260.009.184.000.000.00	Longevity-Aig	35,000
1.5270.009.184.000.000.00	Longevity-Lep	35,000
1.5310.009.184.000.000.00	Longevity-Alt Programs	40,000
1.5320.009.184.000.000.00	Longevity-Attendance/Social	30,000
1.5330.009.184.000.000.00	Longevity-Remedial Services	30,000
1.5350.009.184.000.000.00	Longevity-Extended Day	15,000
1.5400.009.184.000.000.00	Longevity-School Leadership	45,000
1.5810.009.184.000.000.00	Longevity-Educational Media	25,000
1.5830.009.184.000.000.00	Longevity-Guidance Srvs	35,000
1.5840.009.184.000.000.00	Longevity-Health Support Sr	20,000
1.6110.009.184.000.000.00	Longevity-Reg Curricular Su	30,000

1.6300.009.184.000.000.00	Longevity-Alt Programs & Sr	25,000	
1.6540.009.184.000.000.00	Longevity-Custodians	15,000	
1.6550.009.184.000.000.00	Longevity-Transportation Sr	20,000	
1.6580.009.184.000.000.00	Longevity-Maintenance Srvs	20,000	
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	30,000	
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		1,710,500
	<u>Benefits</u>		
1.5110.009.211.000.000.00	Fica	45,900	
1.5210.009.211.000.000.00	Fica	5,738	
1.5230.009.211.000.000.00	Fica	2,678	

1.5260.009.211.000.000.00	Fica	6,503	
1.5270.009.211.000.000.00	Fica	2,678	
1.5310.009.211.000.000.00	Fica	4,208	
1.5320.009.211.000.000.00	Fica	3,825	
1.5330.009.211.000.000.00	Fica	3,443	
1.5350.009.211.000.000.00	Fica	1,148	
1.5400.009.211.000.000.00	Fica	3,442	
1.5810.009.211.000.000.00	Fica	3,060	
1.5830.009.211.000.000.00	Fica	3,825	
1.5840.009.211.000.000.00	Fica	1,530	
1.6110.009.211.000.000.00	Fica	4,628	
1.6300.009.211.000.000.00	Fica	3,060	
1.6540.009.211.000.000.00	Fica	4,208	
1.6550.009.211.000.000.00	Fica	4,208	
1.6580.009.211.000.000.00	Fica	3,060	
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	2,295	
1.5110.009.221.000.000.00	Retirement	100,020	
1.5210.009.221.000.000.00	Retirement	12,503	
1.5230.009.221.000.000.00	Retirement	5,835	
1.5260.009.221.000.000.00	Retirement	11,669	
1.5270.009.221.000.000.00	Retirement	5,835	
1.5310.009.221.000.000.00	Retirement	9,169	
1.5320.009.221.000.000.00	Retirement	8,335	
1.5330.009.221.000.000.00	Retirement	7,502	
1.5350.009.221.000.000.00	Retirement	2,501	
1.5400.009.221.000.000.00	Retirement	12,503	
1.5810.009.221.000.000.00	Retirement	6,668	
1.5830.009.221.000.000.00	Retirement	8,335	
1.5840.009.221.000.000.00	Retirement	3,334	
1.6110.009.221.000.000.00	Retirement	12,586	
1.6300.009.221.000.000.00	Retirement	6,668	
1.6540.009.221.000.000.00	Retirement	9,169	
1.6550.009.221.000.000.00	Retirement	9,169	
1.6580.009.221.000.000.00	Retirement	6,668	
1.6610.009.221.000.000.00	Retirement	15,837	
1.6620.009.221.000.000.00	Retirement	5,835	
1.6940.009.221.000.000.00	Retirement	17,504	
1.7200.009.221.000.000.00	Retirement	5,001	
	Total Benefits	<u>410,050</u>	
	Total Non-Contributory Employee Benefits		2,120,550

<u>PRC 012</u>	<u>Driver Education</u>		
	<u>Other Cost</u>		
1.5110.012.311.000.000.00	Contracted Srvs	223,213	
1.5110.012.411.000.000.00	Supplies & Materials	<u>10,000</u>	
	Total Other Costs		<u>233,213</u>
	Total Driver Education		233,213

<u>PRC 013</u>	<u>Workforce Development Months of Employment</u>		
	<u>Salaries</u>		
1.5120.013.121.000.000.00	Sal-CTE Curricular Teacher/	2,708,953	
1.5120.013.131.000.000.00	Sal-CTE Curricular Teacher/	184,320	
1.5120.013.162.000.000.00	Sal-Substitute CTE	34,218	
1.5120.013.184.000.000.00	Longevity CTE	20,000	
1.5120.013.188.000.000.00	Annual Leave Payoff	<u>20,000</u>	
	Total Salaries		<u>2,967,491</u>
	<u>Benefits</u>		
1.5120.013.211.000.000.00	Fica	227,013	
1.5120.013.221.000.000.00	Retirement	494,681	
1.5120.013.231.000.000.00	Health Insurance	<u>358,680</u>	
	Total Benefits		<u>1,080,374</u>
	Total Workforce Development Months of Employment		4,047,865

<u>PRC 014</u>	<u>Workforce Development Program Support</u>		
	<u>Salaries</u>		
1.5120.014.162.314.000.00	Sub Pay CTE Activity (CEC)	206	
1.5120.014.162.332.000.00	Sub Pay CTE Activity (HJM)	515	
1.5120.014.162.340.000.00	Sub Pay CTE Activity (HHS)	824	
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)	824	
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)	824	
1.5120.014.162.376.000.00	Sub Pay CTE Activity (WCMS)	206	
1.5120.014.163.324.000.00	Sub Sal PD (GCF)	206	
1.5120.014.163.332.000.00	Sub Pay PD (HMS)	309	
1.5120.014.163.344.000.00	Sub Pay PD (HMS)	309	
1.5120.014.163.368.000.00	Sub Pay PD (TCM)	309	
1.5120.014.163.376.000.00	Sub Pay PD (WCMS)	412	
1.6120.014.151.000.000.00	SAL-CLERICAL CTE CURRICULAR	31579	
	Total Salaries		<u>37,038</u>
	<u>Benefits</u>		
1.5120.014.211.314.000.00	FICA	16	
1.5120.014.211.324.000.00	FICA	16	

1.5120.014.211.332.000.00	FICA	64	
1.5120.014.211.340.000.00	FICA	64	
1.5120.014.211.344.000.00	FICA	40	
1.5120.014.211.356.000.00	FICA	64	
1.5120.014.211.368.000.00	FICA	48	
1.5120.014.211.372.000.00	FICA	64	
1.5120.014.211.376.000.00	FICA	48	
1.6120.014.211.000.000.00	FICA	2415	
1.6120.014.221.000.000.00	RETIREMENT	5300	
1.6120.014.231.000.000.00	HEALTH INSURANCE	5800	
1.6120.014.232.000.000.00	WORKERS' COMPENSATION	175	
	Total Benefits		14,114
	<u>Other Cost</u>		
1.5120.014.311.340.000.00	CONTRACT SERVICES	1000	
1.5120.014.311.356.000.00	CONTRACT SERVICES	1000	
1.5120.014.311.372.000.00	CONTRACT SERVICES	1000	
1.5120.014.312.000.000.00	WORKSHOP EXPENSES	5000	
1.5120.014.312.314.000.00	WORKSHOP EXPENSES	500	
1.5120.014.312.321.000.00	WORKSHOP EXPENSES	250	
1.5120.014.312.324.000.00	WORKSHOP EXPENSES	2000	
1.5120.014.312.332.000.00	WORKSHOP EXPENSES	1000	
1.5120.014.312.340.000.00	WORKSHOP EXPENSES	4000	
1.5120.014.312.344.000.00	WORKSHOP EXPENSES	500	
1.5120.014.312.356.000.00	WORKSHOP EXPENSES	4000	
1.5120.014.312.368.000.00	WORKSHOP EXPENSES	500	
1.5120.014.312.372.000.00	WORKSHOP EXPENSES	4000	
1.5120.014.312.376.000.00	WORKSHOP EXPENSES	500	
1.5120.014.313.000.000.00	ADVERTISING	500	
1.5120.014.314.000.000.00	PRINTING & BINDING	500	
1.5120.014.332.000.000.00	TRAVEL - IMC	2000	
1.5120.014.333.314.000.00	Field Trips - CEC	400	
1.5120.014.333.324.000.00	Field Trips - GCF	100	
1.5120.014.333.332.000.00	Field Trips - HJM	1200	
1.5120.014.333.340.000.00	Field Trips - HHS	1250	
1.5120.014.333.344.000.00	Field Trips - HMS	100	
1.5120.014.333.356.000.00	Field Trips - NBHS	2000	
1.5120.014.333.368.000.00	Field Trips - TCM	150	
1.5120.014.333.372.000.00	Field Trips- WCHS	1500	
1.5120.014.333.376.000.00	Field Trips - WCM	100	
1.5120.014.351.000.000.00	TUITION FEES-OTHER	15000	
1.5120.014.379.000.000.00	OTHER INSURANCE & JUDGMENTS	500	
1.5120.014.411.000.000.00	SUPPLIES & MATERIALS	14266	
1.5120.014.411.314.000.00	SUPPLIES & MATERIALS	500	
1.5120.014.411.321.000.00	SUPPLIES AND MATERIALS	500	

1.5120.014.411.324.000.00	SUPPLIES & MATERIALS	4000	
1.5120.014.411.332.000.00	SUPPLIES & MATERIALS	4000	
1.5120.014.411.340.000.00	SUPPLIES & MATERIALS	1500	
1.5120.014.411.340.000.20	SUPPLIES (FOOD)	2000	
1.5120.014.411.344.000.00	SUPPLIES & MATERIALS	4000	
1.5120.014.411.356.000.00	SUPPLIES & MATERIALS	1500	
1.5120.014.411.356.000.20	SUPPLIES (FOOD)	3000	
1.5120.014.411.368.000.00	SUPPLIES & MATERIALS	4000	
1.5120.014.411.372.000.00	SUPPLIES & MATERIALS	1500	
1.5120.014.411.372.000.20	SUPPLIES (FOOD)	2000	
1.5120.014.411.376.000.00	SUPPLIES & MATERIALS	4000	
1.5120.014.418.000.000.00	SOFTWARE	500	
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	
1.5120.014.461.332.000.00	NON-CAPITALIZED EQUIPMENT	1000	
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	
1.5120.014.461.376.000.00	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	2500	
1.5830.014.312.356.000.00	WORKSHOP EXPENSE - CDC STAF	2500	
1.5830.014.312.372.000.00	WORKSHOP EXPENSE - CDC STAF	2500	
1.5830.014.332.340.000.00	TRAVEL	1000	
1.5830.014.332.356.000.00	TRAVEL	1000	
1.5830.014.332.372.000.00	TRAVEL	1000	
1.6120.014.312.000.000.00	WORKSHOP EXPENSES	6500	
1.6120.014.332.000.000.00	TRAVEL CTE-ADMIN	2000	
1.6120.014.341.000.000.00	TELEPHONE	406	
1.6120.014.411.000.000.00	SUPPLIES & MATERIALS	500	
1.6550.014.422.356.000.00	REPAIRS PARTS MATERIAL AN	1500	
1.6550.014.422.372.000.00	REPAIRS PARTS MATERIAL AN	1500	
Total Other Costs			133,172
Total Workforce Development Program Support			184,324

PRC 024

Disadvantaged Students Supplemental Funding (DSSF)

Salaries

1.5400.024.116.000.000.00	Sal-Asst Principal	170,420
1.5110.024.134.000.000.00	Salary - Teacher Mentor	56,100
1.5110.024.121.000.000.00	Sal - Teacher	72,500
1.5350.024.198.340.000.00	Sal - Tutor (outside reg school day)	17,000

1.5350.024.198.356.000.00	Sal - Tutor (outside reg school day)	25,000	
1.5350.024.198.372.000.00	Sal - Tutor (outside reg school day)	22,500	
1.5400.024.129.000.000.00	Salary differential	11,397	
	Total Salaries		374,917
	<u>Benefits</u>		
1.5110.024.211.000.000.00	Fica	9,838	
1.5400.024.211.000.000.00	Fica	13,909	
1.5350.024.211.000.000.00	Fica	4,934	
1.5110.024.221.000.000.00	Retirement	21,438	
1.5400.024.221.000.000.00	Retirement	30,309	
1.5350.024.221.000.000.00	Retirement	10,752	
1.5110.024.231.000.000.00	Health Insurance	11,760	
1.5400.024.231.000.000.00	Health Insurance	17,640	
	Total Benefits		120,580
	<u>Other Cost</u>		
1.5850.024.311.340.000.00	Contracted Services	12,000	
1.5850.024.311.356.000.00	Contracted Services	12,000	
1.5850.024.311.372.000.00	Contracted Services	12,000	
1.5350.024.411.000.000.00	Supplies and Materials	3,736	
	Total Other Costs		39,736
	Total DSSF		535,233

PRC 027

Teacher Assistants

	<u>Salaries</u>		
1.5110.027.142.000.000.00	Sal-Teacher Asst	2,214,568	
1.5860.027.146.000.000.00	Sal - Aide subbing for teacher	52,940	
1.5110.027.167.000.000.00	Sal-T A Sal When Substituting	12,000	
1.5110.027.199.000.000.00	Sal-Overtime	80,000	
	Total Salaries		2,359,508
	<u>Benefits</u>		
1.5110.027.211.000.000.00	Fica	180,503	
1.5860.027.211.000.000.00	Fica	4,050	
1.5110.027.221.000.000.00	Retirement	393,330	
1.5860.027.211.000.000.00	Retirement	8,825	
1.5110.027.231.000.000.00	Health Insurance	652,680	
1.5860.027.231.000.000.00	Health Insurance	5,880	
	Total Benefits		1,245,268
	Total Teacher Assistants		3,604,776

PRC 031

Low Wealth Supplemental Funding

	<u>Salaries</u>		
1.5110.031.121.000.000.00	Sal-Reg Curricular Teacher	663,019	
1.5330.031.121.000.000.00	Sal - Remediation teacher	120,811	
	Total Salaries		783,830

	<u>Benefits</u>		
1.5110.031.211.000.000.00	Fica	50,721	
1.5330.031.211.000.000.00	Fica	9,242	
1.5110.031.221.000.000.00	Retirement	110,525	
1.5330.031.221.000.000.00	Retirement	20,139	
1.5110.031.231.000.000.00	Health Insurance	105,840	
1.5330.031.231.000.000.00	Health Insurance	17,640	
	Total Benefits		314,107
	Total Low Wealth Supplemental Funding		1,097,937

<u>PRC 032</u>	<u>Children with Disabilities</u>		
	<u>Salaries</u>		
1.5210.032.121.000.000.00	Sal - Teacher	2,537,517.00	
1.5210.032.133.000.000.00	Sal - Psychologists	207,471.00	
1.5210.032.142.000.000.00	Sal - Teacher Asst	656,021.00	
1.5210.032.144.000.000.00	Sal - Educational Interpreter	85,752.00	
1.5210.032.146.000.000.00	Sal - Specialist (Beh. Tech & Trans Coord.)	25,082.00	
1.5210.032.162.000.000.00	Sal - Substitute Pay	38,800.00	
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	8,500.00	
1.5210.032.199.000.000.00	Sal - Overtime	18,000.00	
1.5230.032.121.000.000.00	Salary - Preschool Teacher	352,044.00	
1.5230.032.142.000.000.00	Salary - PS Teacher Assistant	81,157.00	
1.5230.032.162.000.000.00	Salary - Sub Pay	1,800.00	
1.5230.032.167.000.000.00	Salary - Sub Pay/TA	1,500.00	
1.5230.032.199.000.000.00	Salary - Overtime	1,100.00	
1.5240.032.129.000.000.00	Salary - Held Harmless	800.00	
1.5240.032.132.000.000.00	Sal - Speech/Language	317,277.00	
1.5840.032.145.000.000.00	Sal - Health Related	597,167.00	
	Total Salaries		4,949,988.00
	<u>Benefits</u>		

1.5210.032.211.000.000.00	FICA	268,655.00
1.5210.032.221.000.000.00	Retirement	579,940.00
1.5210.032.231.000.000.00	Hospitalization	558,600.00
1.5230.032.211.000.000.00	FICA	33,140.00
1.5230.032.221.000.000.00	Retirement	72,215.00
1.5230.032.231.000.000.00	Hospitalization	64,680.00
1.5240.032.211.000.000.00	FICA	24,272.00
1.5240.032.221.000.000.00	Retirement	52,890.00
1.5240.032.231.000.000.00	Hospitalization	35,280.00
1.5840.032.211.000.000.00	FICA	45,683.00
1.5840.032.221.000.000.00	Retirement	98,831.00
1.5840.032.231.000.000.00	Hospitalization	70,560.00

	Total Benefits		<u>1,904,746</u>	
	<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	93,480.00		
1.5250.032.311.000.000.00	Contract Services - Audiology	60,000.00		
1.5840.032.332.000.000.00	Travel - Health Related	<u>10,000.00</u>		
	Total Other Costs		<u>1,036,158</u>	
	Total Children with Disabilities			7,890,892

<u>PRC 034</u>	<u>Academically/Intellectually Gifted</u>			
	<u>Salaries</u>			
1.5260.034.121.000.000.00	Sal-AIG Teacher	538,793		
1.5260.034.163.000.000.00	Salary - Sub	<u>3,000</u>		
	Total Salaries		<u>541,793</u>	
	<u>Benefits</u>			
1.5260.034.211.000.000.00	Fica	41,447		
1.5260.034.221.000.000.00	Retirement	90,317		
1.5260.034.231.000.000.00	Health Insurance	<u>58,800</u>		
	Total Benefits		<u>190,564</u>	
	<u>Other Cost</u>			
1.5260.034.312.000.000.00	Staff Development	2,000		
1.5260.034.411.000.000.00	Supplies & Materials	3,000		
1.5260.034.351.000.000.00	Tuition	1,000		
1.5260.034.332.000.000.00	Travel reimbursement	<u>1,021</u>		
	Total Other Costs		<u>7,021</u>	
	Total Academically/Intellectually Gifted			739,378

<u>PRC 054</u>	<u>Limited English</u>			
	<u>Salaries</u>			
1.5270.054.121.000.000.00	Sal - Teacher	215,360		
1.5270.054.144.000.000.00	Sal - Interpreter	400		
1.5270.054.183.000.000.00	Sal - bonus pay	<u>5,500</u>		
	Total Salaries		<u>221,260</u>	
	<u>Benefits</u>			
1.5270.054.211.000.000.00	Fica	16,926		
1.5270.054.221.000.000.00	Retirement	36,884		

1.5270.054.231.000.000.00	Health Insurance	29,988		
	Total Benefits		<u>83,798</u>	
	<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	<u>893</u>		
	Total Other Costs		<u>2,693</u>	
	Total Limited English			307,751

PRC 056

Transportation of Pupils

Salaries

1.6550.056.171.000.000.00	Sal-Driver	1,279,185		
1.6550.056.172.000.000.00	Sal-Overtime Bus Drivers	70,000		
1.6550.056.165.000.000.00	Sal - Subs/Non- teaching	85,000		
1.6550.056.175.000.000.00	Sal-Transportation Personnel	<u>490,325</u>		
	Total Salaries		<u>1,924,510</u>	

Benefits

1.6550.056.211.000.000.00	Fica	147,225		
1.6550.056.221.000.000.00	Retirement	320,816		
1.6550.056.231.000.000.00	Health Insurance	<u>112,550</u>		
	Total Benefits		<u>580,591</u>	

Other Cost

1.6550.056.312.000.000.00	Staff Development	3,000		
1.6550.056.311.000.000.00	Contract Services	1,100		
1.6550.056.319.000.000.00	Drug Testing	12,000		
1.6550.056.321.000.000.00	Energy	46,000		
1.6550.056.331.000.000.00	Pupil Transporation Contrac	51,875		
1.6550.056.341.000.000.00	Telephone Garage	90,000		
1.6550.056.411.000.000.00	Supplies & Materials (Garag	43,000		
1.6550.056.421.000.000.00	Fuel for Facilities	0		
1.6550.056.422.000.000.00	Vehicle Repair/Parts/Grease	300,000		
1.6550.056.423.000.000.00	Gas/Diesel Fuel	307,000		
1.6550.056.424.000.000.00	Oil	12,000		
1.6550.056.425.000.000.00	Tires & Tubes	<u>62,000</u>		
	Total Other Costs		<u>927,975</u>	
	Total Transportation of Pupils			3,433,076

PRC 061

Classroom Materials/Instructional Supplies

Other Cost

1.5110.061.411.000.000.00	Supplies & Materials	429,432		
	Total Other Costs		<u>429,432</u>	
	Total Classroom Materials/Instructional Supplies			429,432

<u>PRC 068/069</u>	<u>At Risk Student Services-Alternative Programs</u>		
	<u>Salaries</u>		
1.5210.069.133.000.000.00	Sal - School psychologist	235,660	
1.5270.069.121.000.000.00	Sal - ESL Teacher	47,580	
1.5310.068.142.000.000.00	Sal - TA/Caregiver	42,000	
1.5310.069.142.000.000.00	Sal - TA	195,050	
1.5330.069.135.000.000.00	Sal - Instructional Facilitator	48,000	
1.5400.069.116.000.000.00	Sal - Assistant Principals	298,236	
1.5400.069.129.000.000.00	Salary differential	21,360	
1.5810.069.131.000.000.00	Sal - Media	80,030	
1.5830.069.131.000.000.00	Sal - Guidance Counselor	471,360	
1.5840.069.131.000.000.00	Sal - school nurse	105,681	
1.5840.069.146.000.000.00	Sal - school nurse non dpi cert	194,739	
1.5330.069.162.000.000.00	Sal - substitute - reg teacher absence	7,300	
1.5310.069.199.000.000.00	Sal-Overtime	6,000	
	Total Salaries		<u>1,752,996</u>
	<u>Benefits</u>		
1.5310.069.211.000.000.00	Fica	134,104	
1.5310.069.221.000.000.00	Retirement	292,224	
1.5310.069.231.000.000.00	Health Insurance	229,320	
	Total Benefits		<u>655,649</u>
	<u>Other Cost</u>		
1.5320.069.332.000.000.00	Travel-Social Worker	2,000	
1.5840.069.332.000.000.00	Travel-Health Services	2,000	
1.5350.069.312.000.000.00	Workshop	5,000	
1.5330.069.411.000.000.00	Supplies & Materials	500	
1.5330.069.418.000.000.00	Computer Software	1,000	
1.5850.069.311.324.000.00	Contracted Services	38,975	
1.5850.069.311.332.000.00	Contracted Services	38,975	
1.5850.069.311.340.000.00	Contracted Services	38,975	
1.5850.069.311.344.000.00	Contracted Services	38,975	
1.5850.069.311.356.000.00	Contracted Services	77,950	
1.5850.069.311.368.000.00	Contracted Services	38,975	
1.5850.069.311.372.000.00	Contracted Services	38,975	
1.5850.069.311.376.000.00	Contracted Services	38,975	
	Total Other Costs		<u>361,275</u>
	Total At Risk Student Services-Alternative Programs		<u>2,769,920</u>
<u>PRC 130</u>	<u>Textbooks</u>		
	<u>Other Cost</u>		
1.5110.130.412.000.000.00	Textbooks	489,463	
	Total Other Costs		<u>489,463</u>
	Total Textbooks		<u>489,463</u>

Total State Fund Expenditures

78,634,305

Federal Funds Budget

(based on prior year since no planning allotments released)

