

**ORANGE COUNTY BOARD OF EDUCATION
AGENDA ITEM ABSTRACT**

MEETING DATE: November 9, 2015

AGENDA ITEM No. _____

ACTION ITEM: (Y/N) Y

SUBJECT: Budget Approval 2015-2016

INFO. CONTACT: Donna Brinkley, Chief Finance Officer **PHONE:** 919-732-8126 Ext. 13000

ATTACHMENTS:

1. Agenda Item Abstract
2. Budget Process Calendar
3. Budget Resolution
4. Purpose Codes
5. Funding Flexibility
6. State Budget
7. Federal Budget
8. Business Cases
9. Local Budget by PRC
10. Local Budget by Line Item
11. Capital Outlay Budget
12. Child Nutrition Budget
13. School Community Relations Budget
14. Other Restricted Fund Budget



STRATEGIC GOAL ALIGNMENT: Orange County Schools will be the first choice for families...

Goal 5 ...through the accountable, equitable and transparent management of human and financial resources.

PURPOSE: The purpose of this agenda item is to present for approval the final Orange County Schools' 2015-2016 budget.

BACKGROUND: Orange County Schools approved the Superintendent's Recommended Local Current Expense Budget on April 13, 2015 and has been operating under an approved interim budget since July 1, 2015. The budget to be adopted has been updated to include the following:

- Adjustments to state fund allocations based on enrollment changes and changes to state appropriations
- Adjustments to local fund allocations based on enrollment changes and a \$126.50 per pupil increase from the Board of County Commissioners

FINANCIAL IMPACT: Impacts are stated by fund in the budget document. The total Orange County Schools 2015-2016 budget is \$95,479,682 which includes state, local, federal, other restricted, child nutrition, school community relations and capital funding.

RECOMMENDATION(S): The Superintendent recommends the Board of Education approve the 2015-2016 Orange County Schools' budget.

ORANGE COUNTY SCHOOLS
2015-2016
Operating Budget
By Program Report Code

<u>PRC</u>	<u>Description</u>	2015-2016 STATE BUDGET	2015-2016 LOCAL BUDGET	2015-2016 FEDERAL BUDGET	2015-2016 FUND 8 BUDGET	TOTAL 2015-2016 OPERATING BUDGET
PRC 001	Classroom Teachers	\$ 21,156,156	\$ 8,355,635	\$ -	\$ -	\$ 29,511,791
PRC 002	Central Office Administration	\$ 697,961	\$ 1,582,463	\$ -	\$ -	\$ 2,280,424
PRC 003	Non-Instructional Support	\$ 1,779,897	\$ 4,487,046	\$ -	\$ -	\$ 6,266,943
PRC 005	School Building Administration	\$ 1,525,684	\$ 1,202,529	\$ -	\$ -	\$ 2,728,213
PRC 007	Instructional Support	\$ 2,420,075	\$ 1,818,701	\$ -	\$ 239,700	\$ 4,478,476
PRC 009	Non-Contributory Benefits	\$ -	\$ 563,997	\$ -	\$ 6,969	\$ 570,966
PRC 012	Driver's Education	\$ 124,511	\$ -	\$ -	\$ 38,690	\$ 163,201
PRC 013	Career & Technical Education-MOEs	\$ 2,491,695	\$ 4,248	\$ -	\$ -	\$ 2,495,943
PRC 014	Career & Technical Education-Prog. Supp.	\$ 116,662	\$ -	\$ -	\$ -	\$ 116,662
PRC 015	Technology	\$ 122,324	\$ 18,500	\$ -	\$ 105,000	\$ 245,824
PRC 016	Summer Reading Camps	\$ 75,104	\$ -	\$ -	\$ -	\$ 75,104
PRC 017	Career & Technical Education-Prog. Impr.	\$ -	\$ -	\$ 75,196	\$ -	\$ 75,196
PRC 024	DSSF	\$ 236,000	\$ 18,171	\$ -	\$ -	\$ 254,171
PRC 027	Teacher Assistants	\$ 1,622,540	\$ 620,252	\$ -	\$ -	\$ 2,242,792
PRC 032	Exceptional Children	\$ 4,127,790	\$ 1,558,263	\$ -	\$ 20,000	\$ 5,706,053
PRC 034	Academically Gifted Program	\$ 388,580	\$ 305,818	\$ -	\$ -	\$ 694,398
PRC 035	School Food Services	\$ -	\$ 1,400	\$ -	\$ -	\$ 1,400
PRC 036	Transfer to Charter Schools	\$ -	\$ 1,871,016	\$ -	\$ -	\$ 1,871,016
PRC 039	School Resource Officers	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
PRC 045	One Time Bonus \$750	\$ -	\$ 197,807	\$ -	\$ -	\$ 197,807
PRC 049	IDEA Pre-School Handicapped	\$ -	\$ -	\$ 52,029	\$ -	\$ 52,029
PRC 050	Title I	\$ -	\$ 80,056	\$ 1,440,870	\$ -	\$ 1,520,926
PRC 054	Limited English Proficiency	\$ 400,391	\$ 281,932	\$ -	\$ -	\$ 682,323
PRC 056	Transportation	\$ 3,067,446	\$ 514,569	\$ -	\$ -	\$ 3,582,015

ORANGE COUNTY SCHOOLS
2015-2016
Operating Budget
By Program Report Code

<u>PRC</u>	<u>Description</u>	<u>2015-2016 STATE BUDGET</u>	<u>2015-2016 LOCAL BUDGET</u>	<u>2015-2016 FEDERAL BUDGET</u>	<u>2015-2016 FUND 8 BUDGET</u>	<u>TOTAL 2015-2016 OPERATING BUDGET</u>
PRC 060	IDEA Title VI-B	\$ -	\$ 160,095	\$ 1,585,993	\$ -	\$ 1,746,088
PRC 061	Instructional Supplies	\$ 216,414	\$ 186,265	\$ -	\$ -	\$ 402,679
PRC 063	Developmental Day	\$ 12,189	\$ -	\$ -	\$ -	\$ 12,189
PRC 067	Assistant Principal Intern	\$ 84,160	\$ -	\$ -	\$ -	\$ 84,160
PRC 068	Alternative Programs	\$ 75,816	\$ -	\$ -	\$ -	\$ 75,816
PRC 069	At-Risk Student Services	\$ 1,399,289	\$ 200,000	\$ -	\$ -	\$ 1,599,289
PRC 096	Teacher on Loan to DPI	\$ 100,887	\$ -	\$ -	\$ 8,000	\$ 108,887
PRC 103	Title II - Improving Teacher Quality	\$ -	\$ 45,715	\$ 254,443	\$ -	\$ 300,158
PRC 104	Title III - Language Acquisition	\$ -	\$ -	\$ 71,431	\$ -	\$ 71,431
PRC 110	21st Century Community Learning	\$ -	\$ -	\$ -	\$ 20,526	\$ 20,526
PRC 111	Language Acquisition, Significant Other	\$ -	\$ -	\$ 7,933	\$ -	\$ 7,933
PRC 112	Math/Science Partnership	\$ -	\$ -	\$ -	\$ 103,472	\$ 103,472
PRC 118	IDEA VI-B Special Needs Targeted Assist.	\$ -	\$ -	\$ 13,567	\$ -	\$ 13,567
PRC 119	IDEA VI-B Pre-School	\$ -	\$ -	\$ 2,273	\$ -	\$ 2,273
PRC 130	Textbooks	\$ 323,157	\$ -	\$ -	\$ -	\$ 323,157
PRC 413	NC Pre-K	\$ -	\$ -	\$ -	\$ 724,480	\$ 724,480
PRC 505	Duke Energy Foundation Grant	\$ -	\$ -	\$ -	\$ 11,456	\$ 11,456
PRC 509	Healthy Community & Schools Grant	\$ -	\$ -	\$ -	\$ 888	\$ 888
PRC 515	Biogen IDEC Foundation Grant	\$ -	\$ -	\$ -	\$ 104	\$ 104
PRC 516	Leaders and Learners	\$ -	\$ -	\$ -	\$ 15,846	\$ 15,846
PRC 517	Kindergarten Readiness Grant - New Hope	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
PRC 611	ABC Grant	\$ -	\$ -	\$ -	\$ 42,375	\$ 42,375
PRC 701	After School Program	\$ -	\$ 125,000	\$ -	\$ 35,200	\$ 160,200
PRC 705	Pre-K Tuition	\$ -	\$ -	\$ -	\$ 28,536	\$ 28,536

ORANGE COUNTY SCHOOLS
2015-2016
Operating Budget
By Program Report Code

<u>PRC</u>	<u>Description</u>	<u>2015-2016 STATE BUDGET</u>	<u>2015-2016 LOCAL BUDGET</u>	<u>2015-2016 FEDERAL BUDGET</u>	<u>2015-2016 FUND 8 BUDGET</u>	<u>TOTAL 2015-2016 OPERATING BUDGET</u>
PRC 706	Non-Yellow Bus	\$ -	\$ 45,356	\$ -	\$ -	\$ 45,356
PRC 740	Facilities Use	\$ -	\$ -	\$ -	\$ 23,740	\$ 23,740
PRC 750	STEAM Camp - C. W. Stanford	\$ -	\$ -	\$ -	\$ 5,790	\$ 5,790
PRC 801	Curricular Services	\$ -	\$ 512,952	\$ -	\$ -	\$ 512,952
PRC 802	Operation of Plant	\$ -	\$ 3,770,693	\$ -	\$ 500,712	\$ 4,271,405
PRC 803	Human Resources	\$ -	\$ 184,252	\$ -	\$ 5,000	\$ 189,252
PRC 804	Financial Services	\$ -	\$ 474,866	\$ -	\$ -	\$ 474,866
PRC 805	Support Services	\$ -	\$ 5,050	\$ -	\$ -	\$ 5,050
PRC 806	District Safety	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000
PRC 807	Safe Havens	\$ -	\$ 529,819	\$ -	\$ -	\$ 529,819
PRC 808	Facilities Study Implementation	\$ -	\$ 360,641	\$ -	\$ -	\$ 360,641
PRC 850	Project Graduation	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
PRC 851	Cultural Arts	\$ -	\$ 86,741	\$ -	\$ -	\$ 86,741
PRC 854	Band	\$ -	\$ 67,240	\$ -	\$ 3,867	\$ 71,107
PRC 860	Athletics	\$ -	\$ 632,328	\$ -	\$ -	\$ 632,328
PRC 861	Co-Curricular Clubs	\$ -	\$ 49,716	\$ -	\$ -	\$ 49,716
PRC 890	Board of Education	\$ -	\$ 72,660	\$ -	\$ -	\$ 72,660
PRC 891	Executive Administration	\$ -	\$ 32,550	\$ -	\$ -	\$ 32,550
PRC 892	Board and Administration Support	\$ -	\$ 394,730	\$ -	\$ -	\$ 394,730
PRC 900	Public Relations	\$ -	\$ 116,133	\$ -	\$ -	\$ 116,133
		<u>\$ 42,724,728</u>	<u>\$ 31,727,205</u>	<u>\$ 3,503,734</u>	<u>\$ 1,965,350</u>	<u>\$ 79,921,018</u>



ORANGE COUNTY SCHOOLS

BUDGET PROCESS CALENDAR

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Departments prepare, review and revise budget requests for the subsequent year.			Superintendent and Cabinet members prepare balanced budget request and deliver the Superintendent's Proposed Budget to the Board of Education.			Public hearing on the budget and Board of Education work sessions.		Board of Education adopts budget resolution.		Record carryover balances and adjust state and federal programs to initial allotments and award notifications.	
							Board of Education submits budget to county commissioners.				

BE IT RESOLVED BY THE ORANGE COUNTY SCHOOL BOARD OF EDUCATION:

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, 2015 AND ENDING June 30, 2016:

INSTRUCTIONAL SERVICES - 5000	
Regular Instructional Services - 5100	\$ 9,877,442
Special Population Services - 5200	2,537,996
Alternative Programs and Services - 5300	752,891
School Leadership Services - 5400	2,009,219
Co-Curricular Services - 5500	939,221
School-Based Support Services - 5800	1,874,308
SYSTEM-WIDE SUPPORT SERVICES - 6000	
Support and Development Services - 6100	1,748,598
Special Population Support and Development Services - 6200	160,455
Alternative Programs and Services Support and Development Services - 6300	10,034
Technology Support Services - 6400	831,693
Operational Support Services - 6500	5,884,933
Financial and Human Resource Services - 6600	1,218,931
Accountability Services - 6700	224,040
System-wide Pupil Support Services - 6800	12,000
Policy, Leadership and Public Relations Services - 6900	1,756,678
ANCILLARY SERVICES - 7000	
Community Services - 7100	5,547
Nutrition Services - 7200	12,203
NON-PROGRAMMED CHARGES - 8000	
Payments to Other Governmental Units - 8100	1,871,016
TOTAL LOCAL CURRENT EXPENSE FUND APPROPRIATION	\$ 31,727,205
 SECTION 2 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:	
LOCAL FUNDS	\$ 29,568,029
FUND BALANCE APPROPRIATED	2,159,176
TOTAL LOCAL CURRENT EXPENSE FUND REVENUE	\$ 31,727,205

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, 2015 AND ENDING June 30, 2016:

INSTRUCTIONAL SERVICES - 5000

Regular Instructional Services - 5100	\$ 25,564,407
Special Population Services - 5200	5,472,863
Alternative Programs and Services - 5300	2,038,844
School Leadership Services - 5400	1,848,749
School-Based Support Services - 5800	2,075,955

SYSTEM-WIDE SUPPORT SERVICES - 6000

Support and Development Services - 6100	204,924
Special Population Support and Development Services - 6200	
Alternative Programs and Services Support and Development Services - 6300	19,707
Technology Support Services - 6400	122,324
Operational Support Services - 6500	4,533,643
Financial and Human Resource Services - 6600	507,034
Accountability Services - 6700	-
Policy, Leadership and Public Relations Services - 6900	288,569

ANCILLARY SERVICES - 7000

Nutrition Services - 7200	47,710
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION

\$ 42,724,728

SECTION 4 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

STATE FUNDS	\$ 42,724,728
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TOTAL STATE PUBLIC SCHOOL FUND REVENUE

\$ 42,724,728

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, 2015 AND ENDING June 30, 2016:

INSTRUCTIONAL SERVICES - 5000	
Regular Instructional Services - 5100	\$ 234,616
Special Population Services - 5200	1,621,710
Alternative Programs and Services - 5300	1,233,292
School-Based Support Services - 5800	116,755
SYSTEM-WIDE SUPPORT SERVICES - 6000	
Support and Development Services - 6100	29,968
Special Population Support and Development Services - 6200	28,028
Alternative Programs and Services Support and Development Services - 6300	74,728
Operational Support Services - 6500	3,345
ANCILLARY SERVICES - 7000	
Nutrition Services - 7200	100
NON-PROGRAMMED CHARGES - 8000	
Payments to Other Governmental Units - 8100	141,206
Unbudgeted Funds - 8200	19,985
TOTAL FEDERAL GRANTS FUND APPROPRIATION	\$ 3,503,734

SECTION 6 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

FEDERAL FUNDS	\$ 3,503,734
TOTAL FEDERAL GRANTS FUND REVENUE	\$ 3,503,734

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, 2015 AND ENDING June 30, 2016:

ANCILLARY SERVICES - 7000	
Nutrition Services - 7200	\$ 2,766,650
TOTAL CHILD NUTRITION FUND APPROPRIATION	<u>\$ 2,766,650</u>

SECTION 8 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CHILD NUTRITION FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

LOCAL FUNDS	\$ 955,100
STATE FUNDS	1,000
FEDERAL FUNDS	1,810,550
TOTAL CHILD NUTRITION FUND REVENUE	<u>\$ 2,766,650</u>

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, 2015 AND ENDING June 30, 2016:

INSTRUCTIONAL SERVICES - 5000	
Regular Instructional Services - 5100	\$ 170,000
Co-Curricular Services - 5500	118,000
School-Based Support Services - 5800	1,654,430
SYSTEM-WIDE SUPPORT SERVICES - 6000	
Operational Support Services - 6500	9,910,931
Financial and Human Resource Services - 6600	37,500
ANCILLARY SERVICES - 7000	
Nutrition Services - 7200	10,000
TOTAL CAPITAL OUTLAY APPROPRIATION	<u>\$ 11,900,861</u>

SECTION 10 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

LOCAL FUNDS	\$ 11,571,714
FUND BALANCE APPROPRIATED	329,148
TOTAL CAPITAL OUTLAY REVENUE	<u>\$ 11,900,861</u>

SECTION 11 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE COMMUNITY SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

ANCILLARY SERVICES - 7000	
Community Services - 7100	\$ 891,154
TOTAL COMMUNITY SCHOOL FUND APPROPRIATION	<u>\$ 891,154</u>

SECTION 12 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE COMMUNITY SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

LOCAL FUNDS	\$ 835,060
FUND BALANCE APPROPRIATED	56,094
TOTAL COMMUNITY SCHOOL FUND REVENUE	<u>\$ 891,154</u>

SECTION 13 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

INSTRUCTIONAL SERVICES - 5000	
Regular Instructional Services - 5100	\$ 307,568
Special Population Services - 5200	20,000
Alternative Programs and Services - 5300	719,480
Co-Curricular Services - 5500	65,383
School-Based Support Services - 5800	270,205
SYSTEM-WIDE SUPPORT SERVICES - 6000	
Alternative Programs and Services Support and Development Services - 6300	42,375
Operational Support Services - 6500	524,452
Financial and Human Resource Services - 6600	5,000
System-wide Pupil Support Services - 6800	888
ANCILLARY SERVICES - 7000	
Nutrition Services - 7200	10,000
TOTAL OTHER RESTRICTED FUND APPROPRIATION	\$ 1,965,350

SECTION 14 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2015 AND ENDING June 30, 2016:

LOCAL FUNDS	\$ 674,920
STATE FUNDS	68,000
FEDERAL FUNDS	600,000
FUND BALANCE APPROPRIATED	622,430
TOTAL OTHER RESTRICTED FUND REVENUE	\$ 1,965,350

SECTION 15 - ALL APPROPRIATIONS SHALL BE PAID FIRST FROM REVENUE RESTRICTED AS TO USE, AND SECOND FROM GENERAL UNRESTRICTED REVENUES.

SECTION 16 - THE SUPERINTENDENT IS HEREBY AUTHORIZED TO TRANSFER APPROPRIATIONS WITHIN A FUND UNDER THE FOLLOWING CONDITIONS:

- a. The Superintendent may transfer between sub-functions and objects of expenditure within a function without limitations with a report to the Board of Education being required at the next meeting of the Board of Education.
- b. The Superintendent may transfer amounts not to exceed \$1,000 between functions with a report on such transfers being required at the next meeting of the Board of Education.
- c. The Superintendent may not transfer any amounts between funds nor from any contingency appropriation within a fund.
- d. For the purpose of year-end closeout only, the Board of Education agrees to suspend the restrictions/provisions of this resolution given that a summary of all such transfers must be reported no later than October 24, 2016, and any such transfers resulting from extraordinary/unusual occurrences/circumstances must be notated and explained.

SECTION 17 - COPIES OF THE BUDGET RESOLUTION SHALL BE IMMEDIATELY FURNISHED TO THE SUPERINTENDENT AND SCHOOL FINANCE OFFICER FOR DIRECTION IN CARRYING OUT THEIR DUTIES.

ADOPTED THIS 23th DAY OF NOVEMBER 2015

APPROVED _____, SUPERINTENDENT

APPROVED _____, BOARD CHAIR

F. Purpose Codes

Purpose means the reason for which something exists or is used. Purpose 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 Services

6000 System-Wide Support Services

7000 Ancillary Services

8000 Non-Programmed Charges

9000 Capital Outlay

The "purpose dimension" is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not currently required by NCDPI, but is highly recommended for your use to further break down the purpose of the expenditure. NCDPI, however, will replace the last digit of the purpose code with a zero (0) for NCDPI reporting purposes.

Instructional Services (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.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

5100 Regular Instructional Services

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

5110 Regular Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

5111 JROTC Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

5112 Cultural Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the arts.

5113 Physical Education Curricular Services

Costs of activities organized into programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups.

5114 Foreign Language Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

5115 Technology Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of technology. This purpose code is to be used in providing instruction to students.

5116 Homebound/Hospitalized Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

5120 CTE Curricular Services

Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field).

5200 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations' services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

5210 Children With Disabilities Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.

5211 Homebound Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or

those with learning disabilities, who, because of the extent of their disability are certified to receive instruction in their home or a facility other than a school classroom.

5220 Special Populations CTE Curricular Services

Costs of activities for students identified as being members of special populations, which include: individuals with disabilities; individuals from economically disadvantaged families, including foster children; individuals preparing for nontraditional training and employment; single parents, including single pregnant women; displaced homemakers; and individuals with other barriers to educational achievement, including individuals with limited English proficiency, potential dropouts and the academically disadvantaged.

5230 Pre-K Children With Disabilities Curricular Services

Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

5240 Speech and Language Pathology Services

Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

5250 Audiology Services

Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of students, parents, and teachers, as appropriate.

5260 Academically/Intellectually Gifted Curricular Services

Costs of activities to provide programs for students identified as being academically gifted and talented.

5270 Limited English Proficiency Services

Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

5280-5290 Reserved for future use

5300 Alternative Programs and Services

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

5310 Alternative Instructional Services K-12

Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

5320 Attendance and Social Work Services

Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

5330 Remedial and Supplemental K-12 Services

Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.

5340 Pre-K Readiness/Remedial and Supplemental Services

Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More-At-Four, and Head Start would be coded here.

5350 Extended Day/Year Instructional Services

Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

5351 Before/After School Instructional Services

Costs of activities designed to provide additional learning experiences for students either before or after regular school hours.

5352 Intersession Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the intersession breaks provided in block scheduling and/or year round school calendars.

5353 Summer School Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the summer break after the regular school year has ended.

5354 Saturday School Instructional Services

Costs of activities designed to provide additional learning opportunities for students on Saturday during the regular school year.

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they

supervise and evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, communicate the instructional needs and successes of the students to the various school stakeholders and community, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

5401 School Principal

Costs of activities performed by the principal in directing and managing the school.

5402 School Assistant Principal

Costs of activities performed by the assistant principals to assist in directing and managing the school.

5403 School Treasurer

Costs of activities performed by the school treasurer for the duties required in the School Budget and Fiscal Control Act.

5404 School Clerical Support

Costs of activities performed by school clerical staff in support of teachers and school leadership. Do not include SIMS/NCWise clerical support nor the school treasurer in this functional area.

5500 Co-Curricular Services

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

5501 Athletics

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue competitive aspects of physical education outside of regular school hours. Athletics normally involve

competition between schools and frequently generate revenues from gate receipts or fees.

5502 Cultural Arts

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue performance-related aspects of the cultural arts. These include dance, theater, band, orchestra, and other pursuits in the arts conducted outside of regular school hours.

5503 School Clubs and Other Student Organizations

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to participate in group interactions with their peers in school clubs and other student organizations. These include the vocational education clubs , nationally/internationally chartered service clubs, as well as clubs involving other areas of interest in the school curriculum.

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

5810 Educational Media Services

Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

5820 Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.

5830 Guidance Services

Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services and clerical assistance for guidance in this area.

5840 Health Support Services

Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.

5850 Safety and Security Support Services

Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.

5860 Instructional Technology Services

Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.

5870 Staff Development Unallocated

Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific

area, or when staff development funds are appropriated to a school for direct payments.

5880 Parent Involvement Services

Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

5890 Volunteer Services

Costs of activities which encourage and support volunteerism in the schools.

5900 Reserved for future use

System-Wide Support 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, and any other cost related to the system-wide support for the 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.

6100 Support and Development Services

Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

6110 Regular Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

6111 JROTC Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

6112 Cultural Arts Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of the arts.

6113 Physical Education Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups. (Does not include athletics.)

6114 Foreign Language Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

6115 Technology Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of technology.

6116 Homebound/Hospitalized Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

6120 CTE Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.

6130 Jobs Commission Development

Provides funding to support the creation of Job Commission schools.

6200 Special Population Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

6201 Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, or other special programs for students with disabilities.

6202 CTE Children With Disabilities Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities, requiring specialized CTE programs.

6203 Pre-K Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services for Pre-K-aged children who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

6204 Speech and Language Pathology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

6205 Audiology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with hearing loss; determining the range, nature, and degree of hearing function; referring problems for medical or other professional attention appropriate to treat impaired hearing; treating language impairment; involving auditory training, speech reading (lip-reading), and speech conversation; creating and administering programs of hearing conservation; and counseling guidance of students, parents, and teachers, as appropriate.

6206 Academically/Intellectually Gifted Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs for students identified as being academically gifted and talented.

6207 Limited English Proficiency Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

6300 Alternative Programs and Services Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

6301 Alternative Instructional Programs K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

6302 Attendance and Social Work Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

6303 Remedial and Supplemental Services K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences.

6304 Pre-K Readiness/Remedial and Supplemental Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies.

6305 Extended Day/Year Instructional Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

6400 Technology Support Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA as a whole. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

6401 Technology Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals and technical infrastructure and connectivity. Do not include any costs which may be coded to one or more specific purpose functions.

6402 Information Management Systems Services

Costs of central based activities associated with the development and implementation of technological systems.

6403 Technology User Support Services

Costs of central based activities associated with supporting technology services for LEA systems. An example would be central based help desk activities.

6410 Connectivity Support Services

Costs associated for the one time funding for shared education strategy to enhance broadband connectivity and improve the education user experience in public schools.

6500 Operational Support Services

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

6510 Communication Services

Costs of general telephone and telecommunication services for the LEA. Include in this area general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support. Do not include any costs which may be coded to one or more specific purpose functions.

6520 Printing and Copying Services

Costs of activities of printing and publishing publications such as annual reports, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials and instruments such as school bulletins, newsletters, notices, teaching materials, and other items used by the LEA and their individual schools.

6530 Public Utility and Energy Services

Costs of activities concerned with public utility and energy product consumption.

6540 Custodial/Housekeeping Services

Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.

6550 Transportation Services

Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.

6560 Warehouse and Delivery Services

Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.

6570 Facilities Planning, Acquisition and Construction Services

Costs of activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, improving sites, and up-dating service systems. This would include the costs of contracted construction management as well as architectural and engineering, educational specifications development and other services as well as those contracted services generally associated with the primary construction costs.

6580 Maintenance Services

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

6590 Reserved for Future Use

6600 Financial and Human Resource Services

Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.

6610 Financial Services

Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.

6611 Financial Management Services

Costs of activities concerned with the management of the financial operations of the school system.

6612 Purchasing Services

Costs of activities concerned with purchasing supplies, furniture, equipment, materials and services used in the schools or the school system operations.

6613 Risk Management Services

Costs of activities concerned with minimizing financial risk to the school system, including property, liability, and fidelity insurance. Planning and management of loss prevention programs, as well as worker's compensation, are also to be included here.

6614 Resource Development Services

Costs of activities related to the discovery and acquisition of financial resources and other assets such as grants, contributions, business partnerships, and bequests. Include grant writer activities in this area.

6620 Human Resource Services

Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

6621 Human Resource Management

Costs of activities concerned with the management of the human resource operations of the school system.

6622 Recruitment Services

Costs of activities concerned with recruiting qualified and appropriately credentialed individuals to meet the needs of the LEA.

6623 Staff Development Services

Costs of activities concerned with the direction and coordination of appropriate training activities for all LEA personnel. Also include costs of activities to provide staff development for all system-wide support areas when the training provided is not for a purpose code-specific area.

6624 Salary and Benefits Services

Costs of activities concerned with the coordination and administration of salary and benefits services for all LEA personnel.

6630-6690 Reserved for Future Use

6700 Accountability Services

Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

6710 Student Testing Services

Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.

6720 Planning, Research Development and Program Evaluation

Costs of activities to provide the planning, research development and program evaluation costs of the school system.

6800 System-wide Pupil Support Services

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

6810 Educational Media Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving the use of all teaching and learning resources.

6820 Student Accounting Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.

6830 Guidance Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, and other guidance services, in addition to career development coordination support services.

6840 Health Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the health of the students.

6850 Safety and Security Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the security and safety of the students, staff, buildings and grounds.

6860 Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

6870-6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

6910 Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

6920 Legal Services

Cost of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

6930 Audit Services

Cost of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

6931 Internal Audit

Costs of activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

6932 External Audit

Costs of activities concerned with the annual independent program compliance and audit of the statements and

financial records of the school system, as required by state and federal law.

6940 Leadership Services

Costs of activities performed by the superintendent and such assistants as deputy, associate, assistant superintendents, and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

6941 Office of the Superintendent

Costs of activities performed by the superintendent, related support personnel and other costs in directing and managing the affairs of the LEA.

6942 Deputy, Associate, and Assistants

Costs of activities performed by those personnel having system-wide leadership responsibilities, as well as 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. These areas include all deputy and associate superintendents (regardless of the functional assignment). Also included are assistant superintendents and other system-wide leadership positions, as well as related support personnel and other costs related to their offices. (When assigned to two or more functional areas, costs are coded here. If costs may be placed properly to one specific purpose/function, then costs should be charged to that area.)

6950 Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.

Ancillary Services (7000)

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.

7100 Community Services

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA

7110 Child Care Services

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as activities of custody and care of children provided by the LEA. Before and After School Care would also be included here.

7200 Nutrition Services

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

7300 Adult Services

Costs of activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare adults for a postsecondary career; prepare adults for postsecondary education programs; upgrade occupational competence; prepare adults for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. In addition, parent involvement services in the schools, as well as volunteer activities by adults in the schools. Adult basic education programs are included in this category.

Non-Programmed Charges (8000)

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

8100 Payments to Other Governmental Units

Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

8200 Unbudgeted Funds

Include unbudgeted federal grant funds administered by the State Board of Education that are being set aside by the LEA and are not a part of the LEA's budgeted funds. These funds are not available for use in the current fiscal for expenditures unless the LEA first transfers an amount from this account to their budgeted line item(s) by means of an approved budget amendment. This code may also be used to identify appropriated but unbudgeted funds in any fund source by the LEA.

8300 Debt Services

Include debt service payments for lease purchases or installment contracts.

8400 Interfund Transfers

Include transfers of funds from one fund to another fund in an LEA.

8500 Contingency

Include appropriations for use in circumstances not completely foreseen. As monies are required from this item, budget amendments should be made to transfer monies to the appropriate operating function.

8600 Educational Foundations

Include payments made by the school system on behalf of an education foundation for which the school system has fiscal responsibility

8700 Scholarships

Include payments made for the awarding of scholarships by the school system for students and LEA personnel.

Capital Outlay (9000)

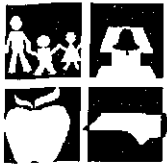
Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, regular instructional equipment purchases would be coded to 5110, etc.). The remaining three digits may be used for local use purposes.

**Chart of Local Education Agency Funding Flexibility
for FY 2013-2014**

Program Description	Prior to FY 2010 Flexibility	FY 2013-2014 Flexibility
Academically & Intellectually Gifted	May transfer if in school improvement plan and all eligible students are being served.	May Transfer - no restrictions
At Risk Student Services/Alternative Schools	No transfer out; but, could transfer in.	May Transfer - no restrictions
Behavioral Support	No Transfer Allowed	Same
Career Technical Education - Program Support	Can transfer between CTE categories only.	Transfers out of CTE Program Support for other categories are allowable up to the amount of increase in the State Allotment for each FY.
Career Technical Education Months of Employment	Can transfer between CTE categories and transfer out up to the amount of the legislative pay increase.	<p>Can transfer only as permitted by federal law and the conditions of federal grants or as provided through any rules State Board of Education adopts to ensure compliance with federal regulations.</p> <p>If an LEA did not return CTE MOEs as part of the FY13 LEA Adjustment or FY14 CTE MOE is less than FY13, transfers out of CTE MOEs for other categories are not allowable.</p> <p>If an LEA returned CTE MOEs as part of the FY13 LEA Adjustment and CTE MOE is greater than FY13, transfers out of CTE MOEs for other categories are allowable up to the higher of the amount returned in the FY 13 LEA Adjustment or increase in the State Allotment.</p> <p>CTE MOE transfers are allowable to CTE Program Support. The dollar amount transferred will equal the average salary including benefits for CTE MOEs. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable. Transfers to other allotment categories are allowable with restrictions pursuant to GS 115c-105.25(5b).</p>
Central Office Administration	Can transfer out; but, no transfer in	Same
Children with Disabilities	No transfer out; but, could transfer in.	Can transfer only as permitted by federal law and the conditions of federal grants or as provided through any rules State Board of Education adopts to ensure compliance with federal regulations.
Children with Disabilities Special Funds (PRC 063)	No Transfer Allowed	Same
Classroom Materials/Instructional Supplies/Equipment	Transfers allowed to textbooks only if in the schools improvement plan.	May Transfer - no restrictions
Classroom Teachers	Transfers allowed to instructional supplies, exceptional children teachers, at risk teachers, and textbooks.	Transfers to any PRC. Funds transferred shall be based on the first step of the "A" Teacher salary schedule.
Disadvantaged Student Supplemental Funding	No Transfer Allowed	May Transfer - no restrictions
Driver Training	No Transfer Allowed	Same
Excellent Schools Act	N/A	Funds to carry out the elements of the Excellent Schools Act that are contained in Section 7A.1 of S.L. 2012-142 shall not be transferred.
Federal Funds	No Transfer Allowed	Same
High School Learn and Earn	No Transfer Allowed	May Transfer - no restrictions
Instructional Support	Transfers allowed out of, at the statewide average salary.	Funds transferred shall be based on the first step of the "A" Teacher salary schedule. Converting certified position allotments to dollars in order to hire the same type position is not allowable.
LEA Financed Purchase of School Buses	No Transfer Allowed	Same

**Chart of Local Education Agency-Funding Flexibility
for FY 2013-2014**

Program Description	Prior to FY 2010 Flexibility	FY 2013-2014 Flexibility
Limited English Proficiency	No Transfer Allowed	May Transfer - no restrictions
Low Wealth Supplemental Funding	No Transfer Allowed	May Transfer - no restrictions
Non-instructional Support	May be transferred only for teacher positions (any grade) if in a school's improvement plan. Three percent (3%) of these funds may be transferred for staff development.	May Transfer - no restrictions.
School Building Administration	Transfers allowed out of, at the statewide average salary.	May Transfer - no restrictions. For principal positions, the salary shall be based on the first step of the principal III salary schedule. For assistant principal months of employment, the salary transferred shall be at the first step of the assistant principal salary schedule. Converting certified position allotments to dollars in order to hire the same type position is not allowable.
School Technology	No Transfer Allowed	No State Funding to Transfer.
Small County Supplemental Funding	No Transfer Allowed	No Transfer required
Teacher Assistants *	Transfers into teacher assistants are acceptable. If included in a school's plan, transfers from teacher assistants to dollars for classroom teachers for grades K-3 (PRC 008) are allowed. Teacher assistant positions must be vacant to transfer.	May Transfer - no restrictions. * Changed for 2015-16 No transfers out allowed.
Textbooks	Transfers only to Classroom Materials/ Instructional Supplies/Equipment allowed if included in a school's improvement plan. LEAs do not have to obtain a waiver to purchase off the state-adopted list.	Transfers into and out of this category are allowed. There is no change in carryover provisions as outlined in policy.
Transportation	Funds may be transferred but will impact efficiency ratings.	Same



Public Schools of North Carolina
North Carolina Department of Public Instruction

State Allotment - Fiscal Year 2015-16

680 ORANGE COUNTY

Allotted ADM

7,526

PRC #	PRC Name	2015-16 Budget		
		Position	MOE	Amount
001	Classroom Teachers	330.94		\$ 21,156,156.00
002	Central Office Administration			\$ 697,961.00
003	Non - Instructional Support			\$ 1,779,897.00
005	School Building Administration		220.00	\$ 1,525,684.00
007	Instructional Support	34.88		\$ 2,420,075.00
013	CTE Months of Employment		398.67	\$ 2,491,695.00
014	CTE Program Support			\$ 116,662.00
016	Summer Reading Camps			\$ 75,104.00
024	DSSF			\$ 236,000.00
027	Teacher Assistants			\$ 1,622,540.00
032	Children with Special Needs			\$ 4,127,790.00
034	Academically Gifted			\$ 388,580.00
039	School Resource Officers			\$ 160,000.00
054	Limited English			\$ 400,391.00
056	Transportation			\$ 3,067,446.00
061	Classroom Materials			\$ 216,414.00
063	Developmental Daycare			\$ 12,189.00
067	Assistant Principal Intern - Full time student			\$ 84,160.00
068	Alternative School			\$ 75,816.00
069	At Risk Student Services			\$ 1,399,289.00
096	State Funded Position - TOY	1.20		\$ 100,887.00
Total State Public School Fund		367.02	618.67	\$ 42,154,736.00
000	State Textbooks			\$ 323,157.32
012	Driver Training			\$ 124,511.00
015	School Technology			\$ 122,324.00
Total Other Programs				\$ 569,992.32
Grand Total State Funds Allotted		367.02	618.67	\$ 42,724,728.32

Orange County Schools
Federal Program Funds
2015-2016

Description	PRC	Amount
CTE - Program Improvement	17	\$ 75,196
IDEA Pre-School Handicapped Grant	49	\$ 52,029
IASA Title I - LEA Basic Program	50	\$ 1,440,870
IDEA VI - B Handicapped	60	\$ 1,585,993
Title II - Improving Teacher Quality	103	\$ 254,443
Title III - Language Acquisition	104	\$ 71,431
Title III - Language Acquisition - Significant Increase	111	\$ 7,933
IDEA VI - B Targeted Assistance for Special Needs	118	\$ 13,567
IDEA - Targeted Assistance for Preschool	119	\$ 2,273
Total		\$ 3,503,734



Initiative: IB Exams

Implementation Timeline and Budget Needed

2015-2016	Amount	Notes
Reduce budget to pay for IB exam fees.	(\$35,000)	

Expected Results

There should be no direct impact to the IB program as the funds being reduced were used to pay the cost of exam fees. Effective this school year, the state is covering the cost of IB fees therefore this expenditure is no longer needed.

Evidence or Reasoning for this Recommendation

Effective during the 2014-15 school year, the state is now covering the cost of IB exam fees. This is no longer an expense that needs to be budgeted for at the district level.



Initiative: Strategic Planning and Visioning / AdvancED Review

Implementation Timeline and Budget

2015-2016	Amount	Notes
Funding reduction for the Strategic Planning and Visioning initiative and the AdvancED Accreditation review	(\$60,000)	Both activities have been completed

Expected Results

The district has been engaged with the community to develop a vision for Orange County Schools. A mission and strategic plan goals have also been developed. All have been adopted by the Board of Education. The AdvancED accreditation review process was completed in March, 2015.

Evidence or Reasoning for this Recommendation

The work to develop a vision, mission and strategic plan goals for Orange County Schools has prepared staff and the Board to take next steps with respect to all three components. The identified and to-be-identified next steps will be managed and led by the Board and the staff. AdvancED re-accreditation occurs in a five year cycle. It is anticipated that a future budget will include some amount, not necessarily the entire \$60,000 budgeted for this year, in order to fund activities related to the re-accreditation review.



Initiative: Superintendent Search

Implementation Timeline and Budget

2015-2016	Amount	Notes
Eliminate funding for superintendent search	(\$30,000)	

Expected Results

The process to select a new OCS Superintendent concluded in FY 2014-2015.

Evidence or Reasoning for this Recommendation

The Board of Education has selected a new superintendent.

ORANGE COUNTY SCHOOLS 2015-2016 Local Budget Summary

<u>REVENUES</u>		<u>2014-2015 Budget</u>	<u>2015-2016 Budget</u>
2.4110.000	County Appropriation	\$ 28,080,975	\$ 28,844,029
2.4110.007	County Appropriation - Fair Funding	494,000	494,000
2.4410.000	Fines & Forfeitures	200,000	210,000
2.4450.000	Interest	68,000	20,000
2.4910.000	Fund Balance Appropriated	1,134,400	1,505,316
	Fund Balance Carryover	1,531,806	653,860
	TOTAL REVENUES	\$ 31,509,181	\$ 31,727,205

<u>EXPENDITURES</u>		<u>2014-2015 Budget</u>	<u>2015-2016 Budget</u>
PRC 001	REGULAR CLASSROOM TEACHERS (Salaries, Supplements, Benefits, Matching Funds, 6th & 9th Grade)	\$ 7,791,929	\$ 8,355,635
PRC 002	CENTRAL OFFICE ADMINISTRATION (Salaries, Supplements and Benefits)	1,539,066	1,582,463
PRC 003	NON-INSTRUCTIONAL SUPPORT (Custodial, Clerical, Technology, and Substitute Salaries, Benefits and Custodial Contracted Services)	4,568,415	4,487,046
PRC 005	SCHOOL BUILDING ADMINISTRATION (Principal and Assistant Principal Salaries, Supplements, Benefits and Travel)	1,131,722	1,202,530
PRC 007	INSTRUCTIONAL SUPPORT (Psychologists, Social Workers, Media Specialists, Guidance Counselors, Nurses, and Literacy Coaches Salaries and Benefits)	1,732,086	1,818,701

ORANGE COUNTY SCHOOLS 2015-2016 Local Budget Summary

<u>EXPENDITURES</u>		<u>2014-2015 Budget</u>	<u>2015-2016 Budget</u>
PRC 009	NON-CONTRIBUTORY BENEFITS (Longevity, Bonus Leave Payout, Annual Leave Payout and Benefits, Unemployment Insurance, Worker's Comp. Insurance and Life Ins.)	\$ 697,772	\$ 563,997
PRC 013	CAREER AND TECHNICAL EDUCATION (Voc Ed. Network Certification Tests, Workshops and Student and Employee Travel)	4,248	4,248
PRC 015	TECHNOLOGY (Contracted Repairs and Maintenance, Travel, Computer Software and Supplies, and Computer Equipment)	381,750	18,500
PRC 024	DSSF (Supplement Pay)	15,677	18,171
PRC 027	TEACHER ASSISTANTS K-3 (Salaries, Substitute Pay and Benefits)	407,028	620,252
PRC 032	EXCEPTIONAL CHILDREN (Salaries, Benefits, Contracted Services, Staff Development, Travel, Supplies & Materials and Furniture & Equipment)	1,316,653	1,558,263
PRC 034	ACADEMICALLY GIFTED PROGRAM (Teachers, Substitutes, Benefits, Staff Development, and Supplies and Materials)	372,565	305,818
PRC 035	SCHOOL FOOD SERVICES (Unpaid Charged Meals)	1,000	1,400
PRC 036	TRANSFER TO CHARTER SCHOOLS (Per Pupil Allotment Sent to Charter Schools)	1,755,510	1,871,016
PRC 045	\$750 BONUS PAY (State legislated 1 time bonus)	-	197,807
PRC 050	TITLE I (Supplement Pay)	70,036	80,056

ORANGE COUNTY SCHOOLS 2015-2016 Local Budget Summary

<u>EXPENDITURES</u>		<u>2014-2015</u> <u>Budget</u>	<u>2015-2016</u> <u>Budget</u>
PRC 054	ENGLISH AS A SECOND LANGUAGE (Teachers, Substitutes, Benefits, Travel and Supplies & Materials)	\$ 281,832	\$ 281,932
PRC 056	TRANSPORTATION (Salaries and Benefits, Repair Parts and Materials, Fuel, Tires & Tubes and Equipment)	448,028	514,569
PRC 060	IDEA TITLE VI-B (Supplement Pay)	165,862	160,095
PRC 061	INSTRUCTIONAL SUPPLIES (IB Exam Fees, Supplies & Materials and Library Books)	221,392	186,265
PRC 069	AT RISK STUDENT SERVICES (Salaries, Benefits, Contracted Services, Staff Development, Travel and Supplies & Materials)	200,000	200,000
PRC 103	TITLE II (Salary, Supplement and Benefits)	45,715	45,715
PRC 701	AFTER SCHOOL PROGRAM (Middle School After School)	125,000	125,000
PRC 706	NON-YELLOW BUS (Activity Buses and Bus Driver Supplements)	53,231	45,356
PRC 801	CURRICULAR SERVICES (Salaries, Benefits, Contracted Services, Printing, Fieldtrips, Travel, Memberships, Supplies & Materials and Science Program Enhancements)	512,952	512,952
PRC 802	OPERATION OF PLANT (Maintenance Salaries, Benefits, District Wide Utilities, Contracted Services, Security Monitoring, Maintenance Projects, Supplies & Materials and Gas & Oil)	4,554,679	3,770,693
PRC 803	HUMAN RESOURCES (Criminal Records Check, Staff Development, Printing, Magellan Employee Assistance Program, Travel, HRMS Fees, Supplies, SubFinder, Scanning, Recruitment Travel and Recruitment Materials)	184,252	184,252

ORANGE COUNTY SCHOOLS

2015-2016 Local Budget Summary

<u>EXPENDITURES</u>		<u>2014-2015</u> <u>Budget</u>	<u>2015-2016</u> <u>Budget</u>
PRC 804	FINANCIAL SERVICES (Copier Costs, Contracted Services, Staff Development, Printing, Travel, Liability, Vehicle & Property Insurance, Student Accident & Boiler Ins., Office Supplies, Fidelity Bond, and Memberships)	\$ 471,565	\$ 474,866
PRC 805	SUPPORT SERVICES (Mobile Communications, Staff Development and Supplies and Materials)	5,050	5,050
PRC 806	DISTRICT SAFETY (Resource Officers and Reserve Officers)	180,000	180,000
PRC 807	SAFE HAVENS (Access Control, Security Monitoring)	320,000	529,819
PRC 808	FACILITIES STUDY IMPLEMENTATION (Additional Maintenance Position and Additional Maintenance Projects)	197,765	360,641
PRC 850	PROJECT GRADUATION (Contracted Services and Supplies & Materials)	12,000	12,000
PRC 851	CULTURAL ARTS (Supplements, Benefits, Contracted Services and Supplies & Materials)	86,699	86,741
PRC 854	BAND (Band Instrument Repair and Band Grants to Schools)	67,240	67,240
PRC 860	ATHLETICS (Supplements, Benefits, Catastrophic Insurance and Athletic Grants to Schools)	631,312	632,328
PRC 861	CO-CURRICULAR CLUBS (Supplements, Benefits and Supplies and Materials)	49,682	49,716
PRC 890	BOARD OF EDUCATION (Salaries, Benefits, Contracted Services, Workshops, Travel and Supplies)	91,675	72,660
PRC 891	EXECUTIVE ADMINISTRATION (Awards & Recognitions, Office Postage, Supplies and Materials and Staff Development)	29,050	32,550
PRC 892	BOARD AND ADMINISTRATION SUPPORT (Memberships & Fees, Legal Fees, Internal Auditor's Salary and Benefits and External Audit Costs)	426,000	394,730

ORANGE COUNTY SCHOOLS 2015-2016 Local Budget Summary

<u>EXPENDITURES</u>		<u>2014-2015 Budget</u>	<u>2015-2016 Budget</u>
PRC 900	PUBLIC RELATIONS (Salary, Benefits, Printing/Promotional Materials, Supplies, and Membership Fees)	\$ 87,997	\$ 116,133
PRC 994	FUND BALANCE (C.W. Stanford HVAC upgrade)	116,705	-
PRC 000	DEBT SERVICE EXPENSE (Local Laptop Payment / Installment)	158,042	-
	TOTAL EXPENSES	<u>\$ 31,509,181</u>	<u>\$ 31,727,205</u>

Orange County Schools
Local Current Expense Budget 2015-2016

REVENUES:

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>
2.4110	County Appropriation	\$ 28,080,975	\$ 28,081,028	\$ 28,844,029
2.4110.007	County Appropriation - Fair Funding	494,000	494,000	494,000
2.4410	Fines & Forfeitures	200,000	211,681	210,000
2.4450	Interest	68,000	21,657	20,000
2.4910	Fund Balance - Appropriated	1,134,400	-	1,505,316
	Fund Balance - Carryover	1,531,806	-	653,860 (1)
	TOTAL REVENUES	<u>\$ 31,509,181</u>	<u>\$ 28,808,366</u>	<u>\$ 31,727,205</u>

Orange County Schools
Local Current Expense Budget 2015-2016

EXPENDITURES:

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.001.121	Salaries - Teachers	\$ 2,477,460	\$ 2,603,071	\$ 3,001,036
2.5110.001.125	Salaries - New Teacher Orientation	1,500	430	1,500
2.5110.001.143	Tutor - Within Instructional Day	6,100	-	6,100
2.5110.001.171	Salary - Driver	-	35	-
2.5110.001.181	Teacher Supplements	827,048	855,357	855,357
2.5110.001.192	Additional Responsibility Stipend	15,027	4,620	15,027
2.5110.001.211	Employer's Social Security Cost	254,526	258,666	296,801
2.5110.001.221	Employer's Retirement Cost	505,130	525,366	593,442
2.5110.001.231	Employer's Hospitalization Cost	394,590	384,517	443,829
2.5110.001.311	Contracted Services	162,500	48,754	82,500
2.5110.001.411	Supplies and Materials - Matching Funds	13,000	13,470	13,000
2.5110.001.459	Other Food Purchases	-	476	-
2.5111.001.181	Teacher Supplements	687,599	669,316	687,599

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5111.001.211	Employer's Social Security Cost	\$ 52,601	\$ 50,207	\$ 52,601
2.5111.001.221	Employer's Retirement Cost	104,584	101,753	105,340
2.5112.001.121	Salary - Cultural Arts Teacher	168,500	177,160	177,160
2.5112.001.181	Teacher Supplements	1,109,602	1,115,091	1,115,091
2.5112.001.211	Employer's Social Security Cost	97,235	96,813	98,857
2.5112.001.221	Employer's Retirement Cost	193,327	196,280	196,280
2.5112.001.231	Employer's Hospitalization Cost	26,890	27,793	28,286
2.5113.001.121	Salary - Physical Education Teacher	288,096	84,093	84,093
2.5113.001.211	Employer's Social Security Cost	22,040	6,306	6,433
2.5113.001.221	Employer's Retirement Cost	43,820	12,790	12,883
2.5113.001.231	Employer's Hospitalization Cost	32,268	8,546	8,699
2.5114.001.121	Salary - Foreign Language Teacher	152,000	150,625	166,325
2.5114.001.211	Employer's Social Security Cost	11,628	11,250	12,724
2.5114.001.221	Employer's Retirement Cost	23,119	22,957	25,481

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5114.001.231	Employer's Hospitalization Cost	\$ 26,890	\$ 24,532	\$ 25,002
2.5210.001.121	Salary - Exceptional Children's Teacher	18,150	17,137	18,150
2.5210.001.129	Salary - Held Harmless	-	-	4,660
2.5210.001.181	Teacher Supplements	19,320	34,232	42,630
2.5210.001.211	Employer's Social Security Cost	2,867	3,849	5,006
2.5210.001.221	Employer's Retirement Cost	5,699	5,483	10,025
2.5210.001.231	Employer's Hospitalization Cost	5,378	22	5,471
2.5210.001.311	Vocational Rehab Match	30,000	28,213	30,000
2.5260.001.121	Salary - Teachers	-	-	30,500
2.5260.001.211	Employer's Social Security Cost	-	-	2,333
2.5260.001.221	Employer's Retirement Cost	-	-	4,673
2.5260.001.231	Employer's Hospitalization Cost	-	-	5,471
2.5270.001.121	Salary - Teachers	-	-	46,500
2.5270.001.211	Employer's Social Security Cost	-	-	3,557

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5270.001.221	Employer's Retirement Cost	\$ -	\$ -	\$ 7,124
2.5270.001.231	Employer's Hospitalization Cost	-	-	5,471
2.5820.001.181	Teacher Supplements	5,503	6,603	10,029
2.5820.001.211	Employer's Social Security Cost	421	501	767
2.5820.001.221	Employer's Retirement Cost	837	1,004	1,536
2.5840.001.181	Teacher Supplements	5,432	5,813	8,363
2.5840.001.211	Employer's Social Security Cost	416	434	640
2.5840.001.221	Employer's Retirement Cost	826	884	1,281
2.5840.001.231	Employer's Hospitalization Cost	-	101	-
	TOTAL	<u>\$ 7,791,929</u>	<u>\$ 7,554,551</u>	<u>\$ 8,355,635</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5401.002.113	Salary - Principal Mentor	\$ -	\$ 2,976	\$ 45,456
2.5401.002.211	Employer's Social Security Cost	-	228	3,478
2.61XX.002.1XX	Salary - Central Office Administration	301,444	291,041	264,171
2.61XX.002.181	Supplement - Central Office Administration	50,977	49,062	58,456
2.61XX.002.182	Travel - Central Office Administration	-	386	-
2.61XX.002.211	Employer's Social Security Cost	26,960	(12,481)	24,681
2.61XX.002.221	Employer's Retirement Cost	53,604	47,403	49,426
2.61XX.002.231	Employer's Hospitalization Cost	26,890	15,481	26,392
261XX.002.311	Contracted Services	-	8,813	-
2.6200.002.113	Salary - Director	75,060	75,060	75,060
2.6200.002.181	Supplement - Central Office Administration	9,008	9,007	9,008
2.6200.002.211	Employer's Social Security Cost	6,431	6,431	6,431
2.6200.002.221	Employer's Retirement Cost	12,787	12,787	12,879
2.6200.002.231	Employer's Hospitalization Cost	5,378	-	5,471

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6400.002.113	Salary - Central Office Administration	\$ 105,504	\$ 102,064	\$ 105,504
2.6400.002.181	Supplement - Central Office Administration	3,553	3,252	3,252
2.6400.002.182	Phone Supplement - Central Office Admin.	-	580	600
2.6400.002.211	Employer's Social Security Cost	8,343	8,036	8,366
2.6400.002.221	Employer's Retirement Cost	16,588	16,019	16,753
2.6400.002.231	Employer's Hospitalization Cost	5,378	5,377	5,471
2.65XX.002.113	Salary - Central Office Administration	59,897	49,865	130,804
2.65XX.002.181	Supplement - Central Office Administration	23,066	13,870	20,496
2.65XX.002.211	Employer's Social Security Cost	6,347	4,763	11,574
2.65XX.002.221	Employer's Retirement Cost	12,619	9,143	23,179
2.65XX.002.231	Employer's Hospitalization Cost	5,378	4,744	10,942
2.66XX.002.11X	Salary - Central Office Administration	113,460	115,649	165,566
2.66XX.002.181	Supplement - Central Office Administration	23,010	10,489	9,083

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.66XX.002.211	Employer's Social Security Cost	\$ 10,440	\$ 9,383	\$ 13,361
2.66XX.002.221	Employer's Retirement Cost	20,757	15,954	19,792
2.66XX.002.231	Employer's Hospitalization Cost	10,756	3,523	11,270
2.67XX.002.113	Salary - Central Office Administration	83,541	81,612	83,541
2.67XX.002.181	Supplement - Central Office Administration	13,258	13,258	11,929
2.67XX.002.211	Employer's Social Security Cost	7,405	7,199	8,318
2.67XX.002.221	Employer's Retirement Cost	14,723	14,430	16,657
2.67XX.002.231	Employer's Hospitalization Cost	5,378	4,929	5,471
2.6941.002.111	Salary - Superintendent	-	130,697	-
2.6942.002.11X	Salary - Associate Superintendent	225,800	142,140	172,265
2.69XX.002.181	Supplement - Central Office Administration	75,082	8,126	57,350
2.69XX.002.182	Travel Central Office Administration	25,200	17,303	25,800
2.69XX.002.211	Employer's Social Security Cost	24,945	21,013	14,398
2.69XX.002.221	Employer's Retirement Cost	49,597	12,104	28,835

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.69XX.002.231	Employer's Hospitalization Cost	\$ 10,756	\$ 3,124	\$ 5,854
2.7100.002.181	Supplement - Central Office Administration	-	3,456	4,365
2.7100.002.211	Employer's Social Security Cost	-	258	334
2.7100.002.221	Employer's Retirement Cost	-	526	669
2.7200.002.181	Supplement - Central Office Administration	7,932	7,931	7,931
2.7200.002.211	Employer's Social Security Cost	607	600	607
2.7200.002.221	Employer's Retirement Cost	1,207	1,206	1,215
	TOTAL	<u>\$ 1,539,066</u>	<u>\$ 1,348,817</u>	<u>\$ 1,582,463</u>

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.51XX.003.162	Salary - Substitutes	\$ 260,000	\$ 271,088	\$ 260,000
2.51XX.003.181	Supplement - Classified Staff	3,630	3,630	3,630
2.51XX.003.199	Overtime Pay	-	67	-

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.51XX.003.211	Employer's Social Security Cost	\$ 20,168	\$ 20,941	\$ 20,168
2.51XX.003.221	Employer's Retirement Cost	552	597	563
2.51XX.003.231	Employer's Hospitalization Cost	-	257	-
2.52XX.003.162	Salary - Substitutes	2,000	3,960	2,000
2.52XX.003.211	Employer's Social Security Cost	153	303	153
2.53XX.003.162	Salary - Substitutes	3,000	3,339	3,000
2.53XX.003.211	Employer's Social Security Cost	229	255	229
2.540X.003.151	Salary - School Based Personnel	509,369	497,456	509,369
2.54XX.003.199	Overtime Pay	-	1,007	-
2.540X.003.211	Employer's Social Security Cost	38,967	35,436	38,967
2.540X.003.221	Employer's Retirement Cost	77,475	75,832	78,952
2.540X.003.231	Employer's Hospitalization Cost	91,426	89,167	93,704
2.5820.003.151	Salary - PowerSchool Clerical	371,464	336,226	371,464
2.5820.003.199	Overtime Pay	-	79	-

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5820.003.211	Employer's Social Security Cost	\$ 28,417	\$ 23,770	\$ 28,417
2.5820.003.221	Employer's Retirement Cost	56,500	51,163	56,500
2.5820.003.231	Employer's Hospitalization Cost	64,536	52,581	64,536
2.5830.003.151	Salary - Guidance Clerical Support	25,120	49,244	49,760
2.5830.003.211	Employer's Social Security Cost	1,922	2,671	3,807
2.5830.003.221	Employer's Retirement Cost	3,821	7,493	7,713
2.5830.003.231	Employer's Hospitalization Cost	5,378	9,111	11,024
2.61XX.003.151	Salary - Secretary	40,652	-	102,144
2.61XX.003.181	Supplement - Classified Staff	460,284	427,976	460,284
2.61XX.003.211	Employer's Social Security Cost	38,322	32,832	43,026
2.61XX.003.221	Employer's Retirement Cost	76,192	63,181	86,164
2.61XX.003.231	Employer's Hospitalization Cost	5,378	-	17,081
2.6400.003.146	Salary - PowerSchool Coordinator	40,656	40,656	40,656
2.6400.003.151	Salary - Technology Admin. Assistant	35,640	32,601	35,640

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6400.003.211	Employer's Social Security Cost	\$ 5,836	\$ 5,482	\$ 5,837
2.6400.003.221	Employer's Retirement Cost	11,605	11,142	11,826
2.6400.003.231	Employer's Hospitalization Cost	10,756	10,307	11,024
2.6401.003.151	Salary - Technology Assistants	125,380	102,294	125,380
2.6401.003.152	Salary - Technology Network Support	295,638	298,216	295,638
2.6401.003.199	Overtime Pay	-	26	-
2.6401.003.211	Employer's Social Security Cost	32,208	29,198	32,208
2.6401.003.221	Employer's Retirement Cost	64,037	60,932	65,258
2.6401.003.231	Employer's Hospitalization Cost	64,536	43,916	66,144
2.6520.003.151	Salary - Webmaster	67,464	37,480	46,680
2.6520.003.211	Employer's Social Security Cost	5,161	2,784	3,571
2.6520.003.221	Employer's Retirement Cost	10,261	5,701	7,151
2.6520.003.231	Employer's Hospitalization Cost	10,756	6,722	5,471
2.6540.003.173	Salary - Custodians	100,000	-	-

Orange County Schools
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<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6540.003.199	Overtime Pay	\$ 500	\$ -	\$ 500
2.6540.003.211	Employer's Social Security Cost	7,688	-	7,688
2.6540.003.221	Employer's Retirement Cost	15,286	-	15,577
2.6540.003.311	Contracted Services	657,265	650,221	657,265
2.6560.003.171	Salary - Courier	15,000	15,112	15,112
2.6560.003.199	Overtime Pay	-	763	-
2.6560.003.211	Employer's Social Security Cost	1,148	1,176	1,148
2.6560.003.221	Employer's Retirement Cost	2,282	2,275	2,325
2.6560.003.231	Employer's Hospitalization Cost	2,718	2,881	2,756
2.6610.003.151	Salary - Financial Services Clerical	119,484	44,526	119,484
2.6610.003.211	Employer's Social Security Cost	9,141	3,268	9,141
2.6610.003.221	Employer's Retirement Cost	18,173	6,772	18,520
2.6610.003.231	Employer's Hospitalization Cost	16,134	5,377	17,081
2.6620.003.151	Salary - Human Resources Clerical	163,992	213,782	163,992

Orange County Schools
Local Current Expense Budget 2015-2016

CODE <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6620.003.199	Overtime Pay	\$ -	\$ 1,295	\$ -
2.6620.003.211	Employer's Social Security Cost	12,545	15,891	12,545
2.6620.003.221	Employer's Retirement Cost	24,943	24,588	25,419
2.6620.003.231	Employer's Hospitalization Cost	21,512	19,974	22,048
2.6710.003.151	Salary - Accountability Assistant	15,576	15,576	15,576
2.6710.003.153	Salary - Accountability Specialist	43,308	43,308	43,308
2.6710.003.211	Employer's Social Security Cost	4,505	4,250	4,505
2.6710.003.221	Employer's Retirement Cost	8,956	6,587	9,127
2.6710.003.231	Employer's Hospitalization Cost	8,067	5,377	8,268
2.694X.003.151	Salary - Administrative Clerical	174,012	179,125	185,796
2.694X.003.211	Employer's Social Security Cost	13,312	12,367	14,214
2.694X.003.221	Employer's Retirement Cost	26,467	27,245	28,464
2.694X.003.231	Employer's Hospitalization Cost	21,512	21,510	22,048
2.51XX.003.XXX	Living Wage Adjustment	100,000	155,333	-
	TOTAL	\$ 4,568,415	\$ 4,225,701	\$ 4,487,046

Orange County Schools
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<u>CODE</u> <u>PRC 005</u>	<u>DESCRIPTION</u> <u>SCHOOL BUILDING ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5401.005.114	Salary - Principals	\$ -	\$ 35,915	\$ -
2.5401.005.181	Supplement - Principals	238,108	225,658	238,108
2.5401.005.211	Employer's Social Security Cost	18,215	19,690	18,215
2.5401.005.221	Employer's Retirement Cost	36,025	35,286	36,478
2.5401.005.231	Employer's Hospitalization Cost	-	1,828	2,736
2.5401.005.332	Travel - Principals	6,955	1,774	6,955
2.5402.005.116	Salary - Assistant Principals	482,713	477,969	548,623
2.5402.005.129	Salary - Held Harmless	-	18,363	-
2.5402.005.181	Supplement - Assistant Principals	140,566	106,602	140,566
2.5402.005.211	Employer's Social Security Cost	47,681	43,956	47,681
2.5402.005.221	Employer's Retirement Cost	94,801	91,277	95,487
2.5402.005.231	Employer's Hospitalization Cost	59,158	49,355	60,181
2.5403.005.332	Travel - School Clerical	7,500	6,977	7,500
	TOTAL	\$ 1,131,722	\$ 1,114,649	\$ 1,202,530

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<u>CODE</u> <u>PRC 007</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.007.135	Salary - Literacy Coach	\$ 156,530	\$ 163,520	\$ 223,180
2.5110.007.211	Employer's Social Security Cost	11,975	11,559	17,073
2.5110.007.221	Employer's Retirement Cost	23,808	24,885	34,191
2.5110.007.231	Employer's Hospitalization Cost	21,512	18,543	27,355
2.5320.007.131	Salary - 8 Family Specialist	530,666	201,587	354,392
2.5320.007.211	Employer's Social Security Cost	40,596	15,034	27,111
2.5320.007.221	Employer's Retirement Cost	80,714	30,690	54,293
2.5320.007.231	Employer's Hospitalization Cost	43,024	25,543	43,768
2.5810.007.131	Salary - Media Specialists	240,900	210,075	240,900
2.5810.007.211	Employer's Social Security Cost	18,429	15,552	18,429
2.5810.007.221	Employer's Retirement Cost	36,641	32,000	36,641
2.5810.007.231	Employer's Hospitalization Cost	32,268	26,350	32,268
2.5830.007.131	Salary - Guidance	295,030	347,472	440,600

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<u>CODE</u> <u>PRC 007</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5830.007.211	Employer's Social Security Cost	\$ 22,570	\$ 25,450	\$ 33,706
2.5830.007.221	Employer's Retirement Cost	44,874	52,915	67,500
2.5830.007.231	Employer's Hospitalization Cost	43,024	42,142	60,181
2.5840.007.131	Salary - Nurses	60,588	66,851	77,990
2.5840.007.211	Employer's Social Security Cost	6,084	4,878	6,084
2.5840.007.221	Employer's Retirement Cost	12,097	10,168	12,097
2.5840.007.231	Employer's Hospitalization Cost	10,756	7,651	10,942
	TOTAL	<u>\$ 1,732,086</u>	<u>\$ 1,332,865</u>	<u>\$ 1,818,701</u>

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.511X.009.184	Longevity	\$ 52,372	\$ 53,902	\$ 53,902
2.511X.009.188	Annual Leave Payout	20,992	19,173	19,173
2.511X.009.211	Employer's Social Security Cost	5,612	5,534	5,534

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.511X.009.221	Employer's Retirement Cost	\$ 11,159	\$ 11,108	\$ 11,108
2.511X.009.231	Employer's Hospitalization Cost	-	195	195
2.511X.009.233	Unemployment	52,973	3,257	3,257
2.511X.009.235	Life Insurance	3,772	490	490
2.5110.009.363	Assessments/Penalties	732	-	-
2.5120.009.235	Life Insurance	258	544	544
2.5210.009.184	Longevity	9,200	7,502	7,502
2.5210.009.185	Bonus Leave Payout	2,035	-	-
2.5210.009.188	Annual Leave Payout	30,229	16,523	16,523
2.5210.009.189	Short Term Disability - 1st Six Months	-	1,486	1,486
2.5210.009.211	Employer's Social Security Cost	3,172	1,946	1,946
2.5210.009.221	Employer's Retirement Cost	6,307	3,648	3,648
2.5210.009.231	Employer's Hospitalization Cost	-	1,622	1,622
2.5210.009.233	Unemployment Insurance	7,807	-	-
2.5210.009.311	Contracted Services	-	216	216

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5220.009.184	Longevity	\$ -	\$ 2,583	\$ 2,583
2.5220.009.185	Bonus Leave Payout	-	2,579	2,579
2.5220.009.188	Annual Leave Payout	-	9,365	9,365
2.5220.009.211	Employer's Social Security Cost	-	1,105	1,105
2.5220.009.221	Employer's Retirement Cost	-	1,986	1,986
2.5220.009.231	Employer's Hospitalization Cost	-	81	81
2.5230.009.184	Longevity	501	528	528
2.5230.009.211	Employer's Social Security Cost	38	40	40
2.5230.009.221	Employer's Retirement Cost	74	80	80
2.5260.009.184	Longevity	3,565	2,238	2,238
2.5260.009.188	Annual Leave Payout	5,261	-	-
2.5260.009.189	Short Term Disability - 1st Six Months	712	-	-
2.5260.009.211	Employer's Social Security Cost	1,442	170	170
2.5260.009.221	Employer's Retirement Cost	1,277	319	319

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5270.009.184	Longevity	\$ 289	\$ 1,037	\$ 1,037
2.5270.009.188	Annual Leave Payout	2,071	-	-
2.5270.009.211	Employer's Social Security Cost	181	79	79
2.5270.009.221	Employer's Retirement Cost	359	158	158
2.5270.009.233	Unemployment Insurance	1,309	-	-
2.52XX.009.235	Life Insurance	1,195	2,250	2,250
2.53XX.009.184	Longevity	481	182	182
2.53XX.009.188	Annual Leave Payout	-	63	63
2.53XX.009.211	Employer's Social Security Cost	37	19	19
2.53XX.009.221	Employer's Retirement Cost	73	37	37
2.53XX.009.233	Unemployment Insurance	1,122	-	-
2.53XX.009.235	Life Insurance	262	741	741
2.540X.009.184	Longevity	22,455	21,210	21,210
2.540X.009.188	Annual Leave Payout	9,127	8,055	8,055
2.540X.009.189	Short Term Disability - 1st Six Months	7,901	-	-

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.540X.009.211	Employer's Social Security Cost	\$ 3,049	\$ 2,196	\$ 2,196
2.540X.009.221	Employer's Retirement Cost	6,005	4,451	4,451
2.540X.009.233	Unemployment Insurance	6,436	-	-
2.540X.009.235	Life Insurance	392	851	851
2.5500.009.233	Unemployment Insurance	2,664	-	-
2.55XX.009.235	Life Insurance	-	1	1
2.58XX.009.184	Longevity	11,960	10,938	10,938
2.58XX.009.185	Bonus Leave Payout	2,279	49	49
2.58XX.009.188	Annual Leave Payout	9,327	7,916	7,916
2.58XX.009.211	Employer's Social Security Cost	1,803	1,374	1,374
2.58XX.009.221	Employer's Retirement Cost	3,584	2,758	2,758
2.58XX.009.233	Unemployment Insurance	5,319	-	-
2.58XX.009.235	Life Insurance	452	950	950
2.61XX.009.184	Longevity	14,082	15,293	15,293
2.61XX.009.188	Annual Leave Payout	260	-	-

Orange County Schools
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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.540X.009.211	Employer's Social Security Cost	\$ 3,049	\$ 2,196	\$ 2,196
2.540X.009.221	Employer's Retirement Cost	6,005	4,451	4,451
2.540X.009.233	Unemployment Insurance	6,436	-	-
2.540X.009.235	Life Insurance	392	851	851
2.5500.009.233	Unemployment Insurance	2,664	-	-
2.55XX.009.235	Life Insurance	-	1	1
2.58XX.009.184	Longevity	11,960	10,938	10,938
2.58XX.009.185	Bonus Leave Payout	2,279	49	49
2.58XX.009.188	Annual Leave Payout	9,327	7,916	7,916
2.58XX.009.211	Employer's Social Security Cost	1,803	1,374	1,374
2.58XX.009.221	Employer's Retirement Cost	3,584	2,758	2,758
2.58XX.009.233	Unemployment Insurance	5,319	-	-
2.58XX.009.235	Life Insurance	452	950	950
2.61XX.009.184	Longevity	14,082	15,293	15,293
2.61XX.009.188	Annual Leave Payout	260	-	-

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.61XX.009.211	Employer's Social Security Cost	\$ 1,010	\$ 1,161	\$ 1,161
2.61XX.009.221	Employer's Retirement Cost	1,881	2,301	2,301
2.61XX.009.235	Life Insurance	56	121	121
2.6200.009.184	Longevity	2,714	2,732	2,732
2.6200.009.188	Annual Leave Payout	-	49	49
2.6200.009.211	Employer's Social Security Cost	15	213	213
2.6200.009.221	Employer's Retirement Cost	29	423	423
2.6200.009.235	Life Insurance	29	42	42
2.6300.009.235	Life Insurance	17	34	34
2.6400.009.184	Longevity	2,370	1,461	1,461
2.640X.009.188	Annual Leave Payout	-	15	15
2.640X.009.211	Employer's Social Security Cost	171	111	111
2.640X.009.221	Employer's Retirement Cost	318	224	224

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.640X.009.235	Life Insurance	\$ 89	\$ 224	\$ 224
2.65XX.009.184	Longevity	19,549	14,991	14,991
2.65XX.009.185	Bonus Leave Payout	823	3,183	3,183
2.65XX.009.188	Annual Leave Payout	3,329	26,174	26,174
2.65XX.009.211	Employer's Social Security Cost	1,511	3,345	3,345
2.65XX.009.221	Employer's Retirement Cost	2,814	6,604	6,604
2.65XX.009.235	Life Insurance	712	1,578	1,578
2.66XX.009.184	Longevity	9,465	7,707	7,707
2.66XX.009.185	Bonus Leave Payout	5,040	-	-
2.66XX.009.188	Annual Leave Payout	6,048	-	-
2.66XX.009.211	Employer's Social Security Cost	1,692	585	585
2.66XX.009.221	Employer's Retirement Cost	3,147	1,172	1,172
2.66XX.009.235	Life Insurance	102	228	228
2.6613.009.232	Workers Compensation Insurance	153,256	152,918	152,918
2.6710.009.184	Longevity	438	4,815	4,815

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6710.009.188	Annual Leave Payout	\$ -	\$ 9,274	\$ 9,274
2.6710.009.211	Employer's Social Security Cost	34	1,075	1,075
2.6710.009.221	Employer's Retirement Cost	67	2,143	2,143
2.6710.009.235	Life Insurance	15	33	33
2.69XX.009.184	Longevity	8,796	5,837	5,837
2.69XX.009.188	Annual Leave Payout	658	21,434	21,434
2.69XX.009.211	Employer's Social Security Cost	718	1,326	1,326
2.69XX.009.221	Employer's Retirement Cost	1,336	888	888
2.69XX.009.235	Life Insurance	113	227	227
2.7100.009.184	Longevity	-	25	25
2.7100.009.211	Employer's Social Security Cost	-	2	2
2.7100.009.221	Employer's Retirement Cost	-	4	4

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.7100.009.235	Life Insurance	\$ 82	\$ 148	\$ 148
2.7200.009.184	Longevity	256	258	258
2.7200.009.211	Employer's Social Security Cost	-	20	20
2.7200.009.221	Employer's Retirement Cost	-	39	39
2.7200.009.235	Life Insurance	708	733	733
2.51XX.009.235	Additional Life Ins./Vision Benefits	134,400	59,294	59,292
	TOTAL	<u>\$ 697,772</u>	<u>\$ 563,997</u>	<u>\$ 563,997</u>

<u>CODE</u> <u>PRC 013</u>	<u>DESCRIPTION</u> <u>CAREER AND TECHNICAL EDUCATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5120.013.163	Substitute Pay - Workshops	\$ 1,000	\$ -	\$ 450
2.5120.013.211	Employer's Social Security Cost	77	-	35

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<u>CODE</u> <u>PRC 013</u>	<u>DESCRIPTION</u> <u>CAREER AND TECHNICAL EDUCATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5120.013.311	Voc Ed Network Cert. Test	\$ 900	\$ -	\$ 327
2.5120.013.312	Staff Development	900	749	845
2.5120.013.326	Contracted Repairs & Maint. - Equipment	-	484	-
2.5120.013.332	Travel - CTE	700	786	530
2.5120.013.333	Field Trips	300	(2,257)	276
2.5120.013.411	Supplies & Materials	371	-	1,785
	TOTAL	\$ 4,248	\$ (238)	\$ 4,248

<u>CODE</u> <u>PRC 015</u>	<u>DESCRIPTION</u> <u>TECHNOLOGY</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.015.462	Computer Equipment - Inventoried	\$ -	\$ (528)	\$ -
2.6110.015.152	Technology - Network Support	-	7,980	-
2.6110.015.199	Overtime Pay	-	134	-
2.6110.015.211	Employer's Social Security Cost	-	620	-

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<u>CODE</u> <u>PRC 015</u>	<u>DESCRIPTION</u> <u>TECHNOLOGY</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6110.015.221	Employer's Retirement Cost	\$ -	\$ 1,234	\$ -
2.6110.015.312	Staff Development	4,000	896	4,000
2.6110.015.326	Contracted Repairs and Maintenance	4,500	-	4,500
2.6110.015.332	Travel - Technology	10,000	2,429	9,900
2.6110.015.462	Computer Equipment - Inventoried	363,250	167,728	-
2.6110.015.542	Computer Equipment - Capitalized	-	105,474	-
2.6400.015.343	Telecommunication Services	-	327	-
2.6400.015.411	Supplies and Materials	-	839	60
2.6400.015.462	Computer Equipment - Non Capitalized	-	-	40
	TOTAL	\$ 381,750	\$ 287,134	\$ 18,500

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<u>CODE</u> <u>PRC 024</u>	<u>DESCRIPTION</u> <u>DSSF</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.024.181	Supplement	\$ 12,760	\$ 12,986	\$ 12,986
2.5110.024.211	Employer's Social Security Cost	976	3,195	3,195
2.5110.024.221	Employer's Retirement Cost	1,941	1,975	1,990
	TOTAL	\$ 15,677	\$ 18,157	\$ 18,171

<u>CODE</u> <u>PRC 027</u>	<u>DESCRIPTION</u> <u>TEACHER ASSISTANTS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.027.142	Salary - Teacher Assistants	\$ 261,529	\$ 364,357	\$ 419,670
2.5110.027.167	Teacher Assistants - Sub Pay - Regular	5,000	4,548	5,000
2.5110.027.199	Overtime Pay	35,000	19,552	25,000
2.5110.027.211	Employer's Social Security Cost	24,507	45,508	34,400
2.5110.027.221	Employer's Retirement Cost	48,724	59,285	68,889
2.5110.027.231	Employer's Hospitalization Cost	32,268	66,150	67,293
	TOTAL	\$ 407,028	\$ 559,400	\$ 620,252

Orange County Schools
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<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5210.032.121	Salary - Teacher	\$ -	\$ 41,699	\$ 101,000
2.5210.032.133	Salary - Psychologist	41,410	41,410	35,000
2.5210.032.142	Salary - Teacher Assistant	91,520	28,422	124,075
2.5210.032.143	Salary - Tutor	10,000	15,701	10,000
2.5210.032.144	Salary - Interpreter	-	9,483	-
2.5210.032.145	Salary - Therapist	309,174	-	-
2.5210.032.151	Salary - Office Support	34,704	-	-
2.5210.032.162	Substitute Pay - Regular Teacher Absence	50,000	30,355	50,000
2.5210.032.163	Substitute Pay - Staff Development	5,000	1,147	5,000
2.5210.032.171	Salary - Bus Driver	-	884	-
2.5210.032.181	Supplement - Exceptional Children	253,882	241,190	253,882
2.5210.032.192	Additional Responsibility Stipend	20,000	39,963	20,000
2.5210.032.198	Salary - Homebound Instruction	-	87	-
2.5210.032.199	Overtime Pay	-	411	-

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<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5210.032.211	Employer's Social Security Cost	\$ 62,400	\$ 35,324	\$ 45,820
2.5210.032.221	Employer's Retirement Cost	114,180	59,134	81,802
2.5210.032.231	Employer's Hospitalization Cost	64,536	27,026	46,504
2.5210.032.311	Contracted Services	151,000	145,793	151,000
2.5210.032.312	Staff Development	5,000	4,148	5,000
2.5210.032.314	Printing and Binding Fees	-	492	-
2.5210.032.332	Travel	15,000	16,944	15,000
2.5210.032.333	Field Trips	3,000	368	3,000
2.5210.032.342	Postage	-	209	-
2.5210.032.344	Mobile Communication Costs	1,000	1,225	1,000
2.5210.032.371	Liability Insurance	500	-	500
2.5210.032.411	Supplies and Materials	12,000	6,297	12,000
2.5210.032.459	Pre-K Meals	5,000	-	5,000
2.5210.032.461	Furniture & Equipment - Inventoried	881	-	881

Orange County Schools
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<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5220.032.145	Salary - Therapist	\$ -	\$ 310,134	\$ 309,174
2.5220.032.211	Employer's Social Security Cost	-	22,702	23,652
2.5220.032.221	Employer's Retirement Cost	-	42,213	47,365
2.5220.032.231	Employer's Hospitalization Cost	-	22,346	35,562
2.5230.032.142	Salary - Teacher Assistant - Pre-K	46,280	57,082	57,655
2.5230.032.162	Substitute Pay - Regular Teacher Absence	-	1,944	-
2.5230.032.184	Longevity	-	323	-
2.5230.032.199	Overtime Pay	-	1,794	-
2.5230.032.211	Employer's Social Security Cost	3,540	4,026	4,411
2.5230.032.221	Employer's Retirement Cost	7,039	9,040	8,833
2.5230.032.231	Employer's Hospitalization Cost	5,378	14,078	13,678
2.5230.032.459	Pre-K, EC, Other Food Purchases	3,000	5,935	3,000
2.5240.032.132	Salary - Instructional Support	-	-	29,565
2.5240.032.211	Employer's Social Security Cost	-	-	2,262
2.5240.032.221	Employer's Retirement Cost	-	-	4,529

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<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5240.332.231	Employer's Hospitalization Cost	\$ -	\$ -	\$ 2,736
2.6200.032.151	Salary - Admin. Support	-	33,777	34,704
2.6200.032.211	Employer's Social Security Cost	-	2,436	2,655
2.6200.032.221	Employer's Retirement Cost	-	5,138	5,317
2.6200.032.231	Employer's Hospitalization Cost	-	4,929	5,471
2.6550.032.147	Salary - Bus Monitor	-	3,054	-
2.6550.032.171	Salary - Bus Driver	1,000	3,758	1,000
2.6550.032.199	Overtime Pay	-	90	-
2.6550.032.211	Employer's Social Security Cost	77	499	77
2.6550.032.221	Employer's Retirement Cost	152	665	153
2.6550.032.231	Employer's Hospitalization Cost	-	1,079	-
	TOTAL	\$ 1,316,653	\$ 1,294,754	\$ 1,558,263

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<u>CODE</u> <u>PRC 034</u>	<u>DESCRIPTION</u> <u>AIG</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5260.034.121	Salary - Teacher	\$ 206,299	\$ 41,281	\$ 152,769
2.5260.034.151	Salary - Office Support	9,047	732	-
2.5260.034.162	Substitute Pay - Regular Teacher Absence	1,500	-	1,267
2.5260.034.181	Supplement - AIG	62,662	58,415	62,662
2.5260.034.191	Curriculum Development Pay	-	10,986	7,848
2.5260.034.211	Employer's Social Security Cost	21,382	4,759	17,120
2.5260.034.221	Employer's Retirement Cost	42,285	16,532	34,092
2.5260.034.231	Employer's Hospitalization Cost	26,890	10,336	27,560
2.5260.034.312	Staff Development	500	-	500
2.5260.034.411	Supplies & Materials	2,000	-	2,000
	TOTAL	<u>\$ 372,565</u>	<u>\$ 143,041</u>	<u>\$ 305,818</u>

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<u>CODE</u> <u>PRC 035</u>	<u>DESCRIPTION</u> <u>SCHOOL FOOD SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.7200.035.451	Food Purchases	\$ 1,000	\$ 1,441	\$ 1,400
	TOTAL	<u>\$ 1,000</u>	<u>\$ 1,441</u>	<u>\$ 1,400</u>

<u>CODE</u> <u>PRC 036</u>	<u>DESCRIPTION</u> <u>TRANSFER TO CHARTER SCHOOLS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.8100.036.717	Transfer To Charter Schools	\$ 1,755,510	\$ 1,821,498	\$ 1,871,016
	TOTAL	<u>\$ 1,755,510</u>	<u>\$ 1,821,498</u>	<u>\$ 1,871,016</u>

<u>CODE</u> <u>PRC 045</u>	<u>DESCRIPTION</u> <u>\$750 BONUS PAY</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.045.180	Bonus Pay	\$ -	\$ -	\$ 183,750
2.5110.045.211	Employer's Social Security Cost	-	-	14,057
	TOTAL	<u>-</u>	<u>-</u>	<u>197,807</u>

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<u>CODE</u> <u>PRC 050</u>	<u>DESCRIPTION</u> <u>TITLE I</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5330.050.181	Supplement - Title I	\$ 57,042	\$ 60,835	\$ 60,835
2.5330.050.211	Employer's Social Security Cost	4,364	4,581	4,581
2.5330.050.221	Employer's Retirement Cost	8,630	9,253	9,320
2.5340.050.188	Annual Leave Payout	-	4,330	4,330
2.5340.050.211	Employer's Social Security Cost	-	331	331
2.5340.050.221	Employer's Retirement Cost	\$ -	\$ 659	\$ 659
TOTAL		\$ 70,036	\$ 79,990	\$ 80,056

<u>CODE</u> <u>PRC 054</u>	<u>DESCRIPTION</u> <u>ESL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5270.054.121	Salary - Teacher	\$ 154,500	\$ 43,611	\$ 164,004
2.5270.054.162	Substitute Pay - Regular Teacher Absence	5,000	3,193	5,000
2.5270.054.181	Supplements	48,217	46,049	45,888
2.5270.054.192	Additional Responsibility Stipend	-	984	-
2.5270.054.199	Overtime Pay	-	207	-

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<u>CODE</u> <u>PRC 054</u>	<u>DESCRIPTION</u> <u>ESL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5270.054.211	Employer's Social Security Cost	\$ 15,890	\$ 5,667	\$ 16,415
2.5270.054.221	Employer's Retirement Cost	35,623	11,320	32,107
2.5270.054.231	Employer's Hospitalization Cost	20,497	8,987	16,413
2.5270.054.312	Staff Development	1,000	-	1,000
2.5270.054.332	Travel	105	94	105
2.5270.054.411	Supplies and Materials	1,000	-	1,000
TOTAL		<u>\$ 281,832</u>	<u>\$ 120,112</u>	<u>\$ 281,932</u>

<u>CODE</u> <u>PRC 056</u>	<u>DESCRIPTION</u> <u>TRANSPORTATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6550.056.165	Substitute Bus Monitor	\$ 20,000	\$ 21,113	\$ 21,113
2.6550.056.171	Salary - Drivers	203,506	176,863	176,863
2.6550.056.172	Salary - Driver Overtime	-	1,691	-
2.6550.056.175	Salary - Transportation	5,650	(686)	1,005
2.6550.056.199	Overtime Pay	375	162	162

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<u>CODE</u> <u>PRC 056</u>	<u>DESCRIPTION</u> <u>TRANSPORTATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6550.056.211	Employer's Social Security Cost	\$ 17,560	\$ 15,007	\$ 15,234
2.6550.056.221	Employer's Retirement Cost	31,870	14,614	15,000
2.6550.056.231	Employer's Hospitalization Cost	19,630	18,903	19,258
2.6550.056.311	Contracted Services	136,000	40,642	40,642
2.6550.056.312	Staff Development/ Allowable Travel	6,425	5,782	5,782
2.6550.056.321	Public Utilities - Electric Service	-	1,510	1,510
2.6550.056.322	Public Utilities - Natural Gas	-	25	25
2.6550.056.323	Public Utilities - Water and Sewer	-	196	196
2.6550.056.332	Travel - Transportation	-	945	945
2.6550.056.341	Telephone Service	-	150	150
2.6550.056.344	Mobile Communications	512	200	200
2.6550.056.411	Supplies and Materials	1,000	5,053	5,053
2.6550.056.422	Repair Parts, Materials, Etc.	5,500	1,086	1,086
2.6550.056.423	Gas/Diesel Fuel	-	210,252	210,252
2.6550.056.552	License and Title Fees	-	93	93
	TOTAL	\$ 448,028	\$ 513,601	\$ 514,569

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<u>CODE</u> <u>PRC 060</u>	<u>DESCRIPTION</u> <u>IDEA TITLE VI-B</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5210.060.181	Supplement - IDEA Title VI-B	\$ 135,000	\$ 126,776	\$ 130,000
2.5210.060.211	Employer's Social Security Cost	10,328	9,554	9,945
2.5210.060.221	Employer's Retirement Cost	20,534	19,282	20,150
	TOTAL	<u>\$ 165,862</u>	<u>\$ 155,612</u>	<u>\$ 160,095</u>

<u>CODE</u> <u>PRC 061</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPLIES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.061.312	Staff Development	\$ -	\$ 11,394	\$ -
2.5110.061.361	IB Exam Fees for Students	35,127	11,019	-
2.5110.061.411	Supplies and Materials	63,400	83,913	63,400
2.5110.061.414	Library Books/eBooks	53,451	50,027	53,451
2.6110.061.411	Supplies & Materials/Instructional Support	69,414	23,833	69,414
	TOTAL	<u>\$ 221,392</u>	<u>\$ 180,186</u>	<u>\$ 186,265</u>

Orange County Schools
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<u>CODE</u> <u>PRC 069</u>	<u>DESCRIPTION</u> <u>AT RISK STUDENT SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5320.069.312	Staff Development - Social Workers	\$ -	\$ -	\$ 5,000
2.5320.069.332	Travel - Social Workers	-	-	2,000
2.5330.069.142	Salary - Teacher Assistant	19,400	3,677	11,250
2.5330.069.143	Tutors - Within the School Day	45,666	42,041	5,000
2.5330.069.144	Salary - Interpreter	-	60	-
2.5330.069.162	Substitute - Regular Teacher Absence	1,350	2,516	4,350
2.5330.069.163	Substitute - Staff Development	1,500	8,205	10,000
2.5330.069.171	Salary - Bus Driver	600	635	1,150
2.5330.069.191	Curriculum Development Pay	16,800	37,209	46,718
2.5330.069.198	Salary - Teachers - Tutorial Pay	41,196	28,139	23,303
2.5330.069.199	Overtime Pay	100	183	300
2.5330.069.211	Employer's Social Security Cost	10,291	9,436	7,876
2.5330.069.221	Employer's Retirement Cost	9,953	11,921	15,355
2.5330.069.231	Employer's Hospitalization Cost	-	2,911	1,950

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<u>CODE</u> <u>PRC 069</u>	<u>DESCRIPTION</u> <u>AT RISK STUDENT SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5330.069.311	Contracted Services	\$ 2,400	\$ 2,922	\$ 20,000
2.5330.069.312	Staff Development	11,131	3,180	-
2.5330.069.332	Travel	651	-	1,084
2.5330.069.333	Field Trips	1,893	1,772	3,079
2.5330.069.411	Supplies & Materials	37,069	11,601	28,636
2.5330.069.451	Food Purchases	-	735	-
2.5330.069.459	Other Food Purchases	-	-	1,950
2.5810.069.312	Staff Development - Educational Media	-	-	1,000
2.5830.069.131	Salary - Guidance Services	-	27	-
2.5830.069.211	Employer's Social Security Cost	-	2	-
2.5830.069.221	Employer's Retirement Cost	-	5	-
2.6300.069.312	Staff Development - Alternative Prog. Supp.	-	-	5,000

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<u>CODE</u> <u>PRC 069</u>	<u>DESCRIPTION</u> <u>AT RISK STUDENT SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6300.069.332	Travel - Alternative Program Support	\$ -	\$ -	\$ 5,000
2.6550.069.171	Salary - Bus Driver	-	474	-
2.6550.069.211	Employer's Social Security Cost	-	53	-
	TOTAL	<u>\$ 200,000</u>	<u>\$ 167,704</u>	<u>\$ 200,000</u>

<u>CODE</u> <u>PRC 103</u>	<u>DESCRIPTION</u> <u>LITERACY SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6110.103.135	Salary - Literacy Coordinator	\$ 33,021	\$ 20,297	\$ 33,021
2.6110.103.181	Supplement	1,976	-	1,976
2.6110.103.211	Employer's Social Security Cost	2,677	1,413	2,677
2.6110.103.221	Employer's Retirement Cost	5,323	3,087	5,323
2.6110.103.231	Employer's Hospitalization Cost	2,718	1,718	2,718
	TOTAL	<u>\$ 45,715</u>	<u>\$ 26,515</u>	<u>\$ 45,715</u>

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<u>CODE</u> <u>PRC 513</u>	<u>DESCRIPTION</u> <u>PROJECT HOUSE</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5120.513.312	Staff Development	\$ -	\$ 571	\$ -
2.5120.513.411	Supplies and Materials	-	4,547	-
2.5210.513.163	Substitute - Staff Development	-	240	-
2.5210.513.211	Employer's Social Security Cost	-	18	-
	TOTAL	<u>\$ -</u>	<u>\$ 5,377</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 701</u>	<u>DESCRIPTION</u> <u>AFTER SCHOOL PROGRAM</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5504.701.XXX	Middle School After School Program	\$ 125,000	\$ 92,788	\$ 125,000
	TOTAL	<u>\$ 125,000</u>	<u>\$ 92,788</u>	<u>\$ 125,000</u>

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<u>CODE</u> <u>PRC 706</u>	<u>DESCRIPTION</u> <u>NON-YELLOW BUS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6550.706.181	Local Supplements - Transportation	\$ 35,000	\$ 28,565	\$ 28,565
2.6550.706.211	Employer's Social Security Cost	2,678	2,188	2,185
2.6550.706.221	Employer's Retirement Cost	5,324	4,345	4,376
2.6551.706.171	Salary - Activity Bus Driver	1,000	5,466	1,000
2.6551.706.211	Employer's Social Security Cost	77	(295)	77
2.6551.706.221	Employer's Retirement Cost	152	336	153
2.6551.706.311	Contracted Services	7,000	9,652	7,000
2.6551.706.422	Maintenance of Vehicles	2,000	742	2,000
	TOTAL	\$ 53,231	\$ 51,000	\$ 45,356

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<u>CODE</u> <u>PRC 801</u>	<u>DESCRIPTION</u> <u>CURRICULAR SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.801.311	Contracted Services	\$ 45,000	\$ 48,842	\$ 45,000
2.5110.801.312	Staff Development	3,000	-	3,000
2.6110.801.131	Salary - Nurse	-	8,200	8,200
2.6110.801.143	AVID Tutor Salary	30,000	36,641	30,000
2.6110.801.162	Substitute Pay - Regular Absence	500	24	500
2.6110.801.163	Substitute Pay - Staff Development	6,117	4,221	5,417
2.6110.801.171	Salary - Bus Drivers	700	919	700
2.6110.801.191	Math/Science - Workshop Participants	12,850	1,759	2,350
2.6110.801.192	Salary - Additional Responsibility	8,500	1,650	1,000
2.6110.801.211	Employer's Social Security Cost	2,223	4,066	3,319
2.6110.801.221	Employer's Retirement Cost	3,097	1,777	1,681
2.6110.801.231	Employer's Hospitalization Cost	-	254	-
2.6110.801.311	Contracted Services	7,275	1,900	4,425
2.6110.801.312	Staff Development	42,022	39,375	43,301

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<u>CODE</u> <u>PRC 801</u>	<u>DESCRIPTION</u> <u>CURRICULAR SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6110.801.314	Printing	\$ 12,100	\$ 8,301	\$ 19,948
2.6110.801.327	Rentals/Leases (Laptops)	181,000	181,000	181,000
2.6110.801.332	Travel	10,694	7,889	11,750
2.6110.801.344	Mobile Communications	7,030	6,007	7,840
2.6110.801.361	Membership Fees and Dues	25,850	23,405	26,062
2.6110.801.379	Medical Professional Liability Insurance	5,441	5,432	5,441
2.6110.801.411	Supplies & Materials	103,639	86,189	105,289
2.6110.801.418	Computer Software & Supplies	2,580	-	-
2.6110.801.461	Furniture & Equipment - Inventoried	621	-	492
2.6110.801.462	Computer Equipment - Inventoried	-	-	250
2.6113.801.191	Salary - Healthful Living	2,520	2,520	-
2.6113.801.194	Salary - Healthful Living/PE	-	-	5,020
2.6113.801.211	Employer's Social Security Cost	193	188	384
2.5113.801.221	Employer's Retirement Cost	-	383	583
	TOTAL	\$ 512,952	\$ 470,942	\$ 512,952

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5850.802.147	Salary - Crossing Guard	\$ 15,000	\$ 20,873	\$ 15,000
2.5850.802.211	Employer's Social Security Cost	1,148	1,597	1,148
2.5860.802.462	Communication (Improve school-based emergency communication)	80,000	79,222	-
2.6510.802.341	Telephone Service	75,198	68,769	75,198
2.6510.802.343	Telecommunications Services	-	18,323	-
2.6530.802.321	Public Utilities - Electric Service	1,100,000	1,045,593	1,100,000
2.6530.802.322	Public Utilities - Natural Gas	265,000	222,399	225,000
2.6530.802.323	Public Utilities - Water, Garbage, Sewer	520,000	560,889	560,000
2.6540.802.311	Contracted Services	175,000	172,208	175,000
2.6540.802.324	Waste Management	120,614	114,252	120,614
2.6540.802.411	Supplies and Materials - Janitorial	6,869	929	6,869
2.6580.802.175	Salaries - Maintenance	675,000	586,211	675,000
2.6580.802.182	Vehicle Use - Non Cash Benefits	140	147	140
2.6580.802.199	Travel Allowance/Overtime Pay	395	-	395

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6580.802.211	Employer's Social Security Cost	\$ 51,678	\$ 43,763	\$ 51,678
2.6580.802.221	Employer's Retirement Cost	102,749	82,975	103,492
2.6580.802.231	Employer's Hospitalization Cost	96,804	80,213	98,478
2.6580.802.311	Contracted Services	35,500	33,935	35,500
2.6580.802.312	Staff Development	180	2,094	180
2.6580.802.325	Contract Repairs	7,119	4,710	7,119
2.6580.802.326	Contract Repairs - Equipment	2,446	1,595	2,446
2.6580.802.344	Mobile Communications	6,711	6,761	6,711
2.6580.802.345	Security Monitoring	16,811	16,811	16,811
2.6580.802.411	Supplies and Materials	15,000	14,943	15,000
2.6580.802.422	Maintenance Projects	250,000	226,482	250,000
2.6580.802.424	Gas, Oil	7,466	-	7,466
2.6580.802.529	OHS Connector (between C and D wings)	906,851	724,229	182,622

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6580.802.311	OHS Greenhouse (Insurance)	\$ -	\$ -	\$ 17,826
2.6941.802.551	Purchase of Vehicle	20,587	-	20,587
2.6941.802.552	License and Title Fees	413	-	413
TOTAL		<u>\$ 4,554,679</u>	<u>\$ 4,129,923</u>	<u>\$ 3,770,693</u>

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>HUMAN RESOURCES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.803.353	Certification/Licensing	\$ 100	\$ -	\$ 100
2.6620.803.311	Criminal Record Checks	37,000	36,445	36,000
2.6620.803.312	Staff Development	6,500	3,451	8,000
2.6620.803.313	Advertisements	-	-	10,000
2.6620.803.314	Printing	1,900	1,224	3,000
2.6620.803.317	Employee Assist. Prog./Wellness Prog.	28,000	14,410	15,000
2.6620.803.332	Travel - Human Resources	900	657	800

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>HUMAN RESOURCES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6620.803.344	Mobile Communications	\$ 1,000	\$ 1,323	\$ 600
2.6620.803.361	Fees and Dues (HRMS)	5,000	4,323	4,500
2.6620.803.411	Supplies and Materials	3,972	5,907	4,452
2.6620.803.451	Food and Catering	-	-	5,000
2.6621.803.311	Contracted Services/SubFinder	8,280	6,360	6,500
2.6622.803.311	Contracted Services/Scanning	12,500	3,449	4,300
2.6622.803.312	Staff Development	-	553	-
2.6622.803.332	Travel - Recruitment	2,100	260	15,000
2.6622.803.411	Supplies and Materials - Recruitment	2,000	7,350	-
2.6623.803.411	Supplies and Materials - Staff Recognitions	5,000	6,268	3,000
2.6624.803.311	Contracted Services/New Teacher Support	2,500	1,438	2,000
2.6624.803.411	Supplies & Materials/New Teacher Support	2,500	1,190	-
2.6625.803.311	Contracted Services - Salary Study	65,000	-	65,000
2.6626.803.311	Contracted Services-Job Fair-Tables & Chairs	-	-	1,000
TOTAL		\$ 184,252	\$ 94,605	\$ 184,252

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>FINANCIAL SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6520.804.315	Reproduction Costs	\$ 210,000	\$ 230,664	\$ 210,000
2.6610.804.311	Contracted Services	22,127	4,710	22,127
2.6610.804.312	Staff Development	6,000	5,744	6,000
2.6610.804.314	Printing	1,000	849	1,000
2.6610.804.332	Travel	500	431	500
2.6610.804.344	Mobile Communications	1,098	764	1,098
2.6610.804.361	Membership Fees and Dues	2,600	760	2,600
2.6610.804.379	Other Insurance & Judgments	200	852	200
2.6610.804.411	Supplies and Materials	10,110	11,309	10,110
2.6610.804.461	Furniture and Equipment - Inventoried	4,000	476	4,000
2.6613.804.371	Liability Insurance	25,377	25,377	26,326
2.6613.804.372	Vehicle Insurance	29,475	29,475	29,475
2.6613.804.373	Property Insurance	105,000	101,745	107,000
2.6613.804.375	Fidelity Bond	6,000	-	6,000

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>FINANCIAL SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6613.804.378	Student Accident Insurance	\$ 32,286	\$ 32,286	\$ 32,638
2.6613.804.379	Other Insurance - Boiler	15,792	13,792	15,792
	TOTAL	<u>\$ 471,565</u>	<u>\$ 459,233</u>	<u>\$ 474,866</u>

<u>CODE</u> <u>PRC 805</u>	<u>DESCRIPTION</u> <u>SUPPORT SERVICES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6510.805.344	Mobile Communications	\$ 1,050	\$ -	\$ -
2.6942.805.311	Contracted Services	-	-	1,050
2.6942.805.312	Staff Development	2,000	-	2,000
2.6942.805.332	Travel	1,000	961	1,000
2.6942.805.411	Supplies and Materials	1,000	458	1,000
	TOTAL	<u>\$ 5,050</u>	<u>\$ 1,419</u>	<u>\$ 5,050</u>

Orange County Schools
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<u>CODE</u> <u>PRC 806</u>	<u>DESCRIPTION</u> <u>DISTRICT SAFETY</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5850.806.311	Resource Officers	\$ 100,000	\$ 100,000	\$ 100,000
2.5850.806.311	Reserve Officers	80,000	24,469	80,000
	TOTAL	<u>\$ 180,000</u>	<u>\$ 124,469</u>	<u>\$ 180,000</u>

<u>CODE</u> <u>PRC 807</u>	<u>DESCRIPTION</u> <u>SAFE HAVENS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6910.807.311	School Safety Contingency Appropriation (Access Control, Security Monitoring)	\$ 320,000	\$ 110,181	\$ 529,819
	TOTAL	<u>\$ 320,000</u>	<u>\$ 110,181</u>	<u>\$ 529,819</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 808</u>	<u>DESCRIPTION</u> <u>FACILITIES STUDY IMPLEMENTATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6580.808.175	Salary - Maintenance	\$ 34,500	\$ 9,990	\$ 44,976
2.6580.808.211	Employer's Social Security Cost	2,639	764	3,441
2.6580.808.221	Employer's Retirement Cost	5,248	1,519	6,890
2.6580.808.231	Employer's Hospitalization Cost	5,378	896	5,471
2.6580.808.422	Maintenance Projects	150,000	137	299,863
		<u>\$ 197,765</u>	<u>\$ 13,307</u>	<u>\$ 360,641</u>

<u>CODE</u> <u>PRC 850</u>	<u>DESCRIPTION</u> <u>PROJECT GRADUATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6850.850.311	Contracted Services	\$ 4,500	\$ 3,617	\$ 4,500
2.6850.850.411	Supplies and Materials	7,500	4,812	7,500
	TOTAL	<u>\$ 12,000</u>	<u>\$ 8,429</u>	<u>\$ 12,000</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 851</u>	<u>DESCRIPTION</u> <u>CULTURAL ARTS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5110.851.163	Substitute - Staff Development	\$ -	\$ 1,034	\$ -
2.5110.851.211	Employer's Social Security Cost	-	79	-
2.5110.851.311	Contracted Services/Piano Tuning/Repair	10,328	3,304	10,328
2.5110.851.333	Field Trip/Symphony Admissions	3,500	3,680	3,500
2.5110.851.411	Supplies & Materials	6,500	3,521	6,500
2.5502.851.192	Cultural Arts Supplements	32,131	32,585	32,131
2.5502.851.211	Employer's Social Security Cost	2,458	2,434	2,458
2.5502.851.221	Employer's Retirement Cost	4,887	4,956	4,922
2.5502.851.331	Field Trip/Symphony Admissions	6,000	400	6,000
2.5502.851.411	Cultural Arts Supplies	11,203	9,727	11,203
2.5502.851.462	Computer Equipment	1,234	-	1,234
2.5503.851.192	Yearbook/Journalism Supplements	5,683	256	5,683
2.5503.851.211	Employer's Social Security Cost	435	20	435
2.5503.851.221	Employer's Retirement Cost	865	39	871

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 851</u>	<u>DESCRIPTION</u> <u>CULTURAL ARTS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6550.851.171	Salary - Bus Drivers - Symphony	\$ 1,200	\$ 645	\$ 1,200
2.6550.851.211	Social Security Cost	92	49	92
2.6550.851.221	Retirement Cost	183	23	184
	TOTAL	<u>\$ 86,699</u>	<u>\$ 62,752</u>	<u>\$ 86,741</u>

<u>CODE</u> <u>PRC 854</u>	<u>DESCRIPTION</u> <u>BAND</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5502.854.326	Band Instrument Repair	\$ 13,940	\$ 9,370	\$ 13,940
2.5502.854.361	Membership Fees and Dues	3,300	4,875	3,300
2.5502.854.411	Band Grant	50,000	48,882	50,000
	TOTAL	<u>\$ 67,240</u>	<u>\$ 63,127</u>	<u>\$ 67,240</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 860</u>	<u>DESCRIPTION</u> <u>ATHLETICS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5501.860.163	Substitutes - Staff Development	\$ -	\$ 4,814	\$ -
2.5501.860.171	Bus Drivers	1,000	-	1,000
2.5501.860.192	Athletic Supplements	412,499	424,837	412,499
2.5501.860.211	Employer's Social Security Cost	33,278	32,452	33,278
2.5501.860.221	Employer's Retirement Cost	56,011	43,179	56,011
2.5501.860.231	Employer's Hospitalization Cost	-	456	-
2.5501.860.311	Contracted Services	20,963	1,460	20,963
2.5501.860.344	Mobile Communications	1,225	3,851	1,225
2.5501.860.353	Certification/Licensing	2,500	2,252	2,500
2.5501.860.379	Catastrophic Insurance	3,469	3,844	4,485
2.5501.860.411	Athletic Grants	99,829	105,295	99,336
2.5501.860.418	Computer Software and Supplies	538	538	1,031
	TOTAL	\$ 631,312	\$ 622,977	\$ 632,328

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 861</u>	<u>DESCRIPTION</u> <u>CO-CURRICULAR CLUBS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5500.861.192	Club Sponsors/Grade Chairs	\$ 30,722	\$ 22,107	\$ 30,722
2.5500.861.211	Employer's Social Security Cost	2,350	1,621	2,350
2.5500.861.221	Employer's Retirement Cost	4,673	3,340	4,707
2.5500.861.411	Club Funds, Supplies & Materials	11,937	3,957	11,937
	TOTAL	<u>\$ 49,682</u>	<u>\$ 31,025</u>	<u>\$ 49,716</u>

<u>CODE</u> <u>PRC 890</u>	<u>DESCRIPTION</u> <u>BOARD OF EDUCATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6910.890.192	Board Of Education	\$ 9,850	\$ 9,725	\$ 20,052
2.6910.890.211	Employer's Social Security Cost	754	735	1,534
2.6910.890.221	Employer's Retirement Cost	175	167	178
2.6910.890.311	Contracted Services	44,633	31,649	14,633
2.6910.890.312	Workshops	20,000	19,581	20,000
2.6910.890.332	Travel	7,665	8,196	7,665
2.6910.890.411	Supplies	8,598	7,368	8,598
	TOTAL	<u>\$ 91,675</u>	<u>\$ 77,423</u>	<u>\$ 72,660</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 891</u>	<u>DESCRIPTION</u> <u>EXECUTIVE ADMINISTRATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6941.891.311	Awards & Recognitions	\$ 2,000	\$ 4,950	\$ 3,500
2.6941.891.311	New School Year Kickoff	-	-	2,000
2.6941.891.312	Staff Development	2,000	992	2,000
2.6941.891.342	Office Postage	20,000	13,881	20,000
2.6941.891.344	Mobile Communications	1,050	633	-
2.6941.891.361	Membership Fees and Dues	1,000	-	1,000
2.6941.891.411	Supplies and Materials	2,000	829	3,050
2.6941.891.459	Food Purchases	1,000	-	1,000
	TOTAL	<u>\$ 29,050</u>	<u>\$ 21,285</u>	<u>\$ 32,550</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 892</u>	<u>DESCRIPTION</u> <u>BOARD & ADMINISTRATION SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6910.892.311	Visioning & District Accreditation	\$ 60,000	\$ 47,901	\$ 2,000
2.6910.892.361	Organizational Memberships & Fees	40,000	39,445	40,000
2.6920.892.311	Legal	225,000	259,308	225,000
2.6930.892.311	Audit	51,000	45,696	51,000
2.6940.892.163	Substitute Pay - Staff Development	-	591	-
2.6940.892.211	Employer's Social Security Cost	-	39	-
2.6940.892.221	Employer's Retirement Cost	-	3	-
2.6940.892.311	Leadership Development	50,000	23,270	76,730
	TOTAL	<u>\$ 426,000</u>	<u>\$ 416,254</u>	<u>\$ 394,730</u>

Orange County Schools
Local Current Expense Budget 2015-2016

<u>CODE</u> <u>PRC 900</u>	<u>DESCRIPTION</u> <u>PUBLIC RELATIONS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6950.900.153	Salary - Public Relations	\$ 59,148	\$ 76,343	\$ 81,900
2.6950.900.211	Employer's Social Security	4,525	5,805	6,265
2.6950.900.221	Employer's Retirement	8,996	11,612	12,547
2.6950.900.231	Employer's Hospitalization Cost	5,378	5,200	5,471
2.6950.900.311	Contracted Services	5,400	-	5,400
2.6950.900.312	Staff Development	-	780	-
2.6950.900.314	Printing/Promotional Materials	2,500	2,065	2,500
2.6950.900.314	Print Shop Liquidation	-	18,657	-
2.6950.900.332	Travel Reimbursement	-	237	-
2.6950.900.344	Mobile Communications	1,050	635	1,050
2.6950.900.361	Membership Fees	500	105	500
2.6950.900.411	Supplies and Materials	500	2,825	500
	TOTAL	\$ 87,997	\$ 124,263	\$ 116,133

Orange County Schools
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<u>CODE</u> <u>PRC 994</u>	<u>DESCRIPTION</u> <u>FUND BALANCE</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.6580.994.523.316	C. W. Stanford HVAC Upgrade	\$ 116,705	\$ 114,355	\$ -
	TOTAL	<u>\$ 116,705</u>	<u>\$ 114,355</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 000</u>	<u>DESCRIPTION</u> <u>DEBT SERVICE EXPENSE</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.8300	Debt Service	\$ 158,042	\$ -	\$ -
	TOTAL	<u>\$ 158,042</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENSES	<u>\$ 31,509,181</u>	<u>\$ 28,604,620</u>	<u>\$ 31,727,205</u>

(1) OHS Greenhouse Insurance Dollars	\$17,826
OHS Connector (between C and D wings)	182,622
Leadership Development	26,730
Safe Havens	209,819
Facilities Maintenance	149,863
Visioning & District Accred. (2015-16 Kickoff)	2,000
Salary Study	65,000
	<u>\$653,860</u>

Orange County Schools
2015-2016
Capital Outlay Budget

Recurring Capital

4.5110.901.327.000.117	Mobile Units	\$ 45,000.00
4.5110.901.461.000.001	New Classroom Setup	100,000.00
4.5110.901.522.000.260	Science Lab Maintenance	25,000.00
4.5500.901.529.000.000	Gym Floors	40,000.00
4.5500.901.529.000.150	Bleacher/Basketball Goal Maintenance	8,000.00
4.5500.901.532.000.233	Grounds Care/Maintenance	70,000.00
4.5850.901.311.000.252	Bloodborne Pathogens Standards	12,000.00
4.5850.901.461.000.000	Safety Initiatives	68,400.00
4.5850.901.461.000.255	Training & Safety Equipment	25,000.00
4.6580.901.311.000.160	Energy Management	30,000.00
4.6580.901.311.000.250	Pest Control	10,000.00
4.6580.901.422.000.000	Lawn Equipment Maintenance	15,000.00
4.6580.901.461.000.259	Safety Padding	30,000.00
4.6580.901.522.000.000	Environmental Maintenance	99,000.00
4.6580.901.523.000.000	HVAC	13,000.00
4.6580.901.524.000.000	Emergency Equipment & Supplies	45,000.00
4.6580.901.529.000.000	Asbestos Inspections/Abatement	10,000.00
4.6580.901.529.000.000.01	Painting	30,000.00
4.6580.901.529.000.000.02	Restroom Maintenance	10,000.00
4.6580.901.529.000.000.04	ADA Compliance	35,000.00
4.6580.901.529.000.109	Fire Alarm Maintenance	15,000.00
4.6580.901.529.000.133	Playground Maintenance	80,000.00
4.6580.901.529.000.273	Floor Coverings	130,000.00
4.6580.901.532.000.114	Roof Repairs	90,000.00
4.6580.901.532.000.248	Parking Lot/Sidewalk Maintenance	60,000.00
4.6580.901.532.000.268	Fencing	25,000.00
4.6610.901.311.000.000	Computer Equipment Maintenance	37,500.00
4.7200.901.326.000.249	Cafeteria Hood Cleaning	10,000.00
	Total Recurring Capital Outlay	\$1,167,900.00

Orange County Schools
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Capital Outlay Budget

<u>Pay As You Go</u>		Carry Over From 2014-15	2015-16 Appropriation	Total 2015-16 CIP Budget
4.6580.999.523.324.000	50003 Efland Cheeks - Cooling Tower Replacement	\$ 15,046.65	\$ -	\$ 15,046.65
4.6580.999.523.324.000.01	50003 Efland Cheeks - Roof HVAC Units Replacement	1,000.00	-	1,000.00
4.6580.999.529.324.000	50003 Efland Cheeks Elementary	8,131.69	-	8,131.69
4.6580.999.529.328.000	50004 Grady Brown Elementary	16.73	-	16.73
4.6580.999.528.329.000	50005 Hillsborough Elementary - Doors	2,122.86	-	2,122.86
4.6580.999.525.329.000	50005 Hillsborough Elementary - Plumbing	24,518.99	-	24,518.99
4.6580.999.528.329.001	50005 Hillsborough Elementary - Roof Replacement	41,392.00	-	41,392.00
4.6580.999.525.316.000	50008 CW Stanford Middle - Plumbing	-	-	-
4.6580.999.523.330.000	50010 New Hope Elem. - Chiller Replacement	19,800.91	-	19,800.91
4.6580.999.532.330.000	50010 New Hope Elem. - Concrete Repairs	7,140.00	-	7,140.00
4.6580.999.529.330.000	50010 New Hope Elem. - Gym Floor	52,409.27	-	52,409.27
4.6580.999.524.330.000	50010 New Hope Elem. - Lighting	49.76	-	49.76
4.6570.999.526.000.000	50011 Elementary School #8 Planning	300,000.00	-	300,000.00
4.6580.999.541.000.001	51002 Electrical Systems/ District 25kw Generator	27,000.00	-	27,000.00
4.6580.999.541.312.000	51002 Electrical Systems/Central Elem. Gym Sound System	6,000.00	-	6,000.00
4.6580.999.529.000.007	51005 ADA - District Wide	184,962.25	141,000.00	325,962.25
4.6580.999.529.332.002	51005 ADA - OHS Enclosed Breezeway	35,899.77	-	35,899.77
4.6570.999.522.310.000	51007 Planning for CRHS Classroom Addition	-	478,000.00	478,000.00
4.6580.999.529.308.002	51010 Roofing/ CP Replace Damaged Downspouts	-	2,200.00	2,200.00
4.6580.999.529.000.009	51010 Roofing/ District Roof Study	-	50,000.00	50,000.00
4.6580.999.529.328.004	51010 Roofing/ GAB 200 Building	-	269,000.00	269,000.00
4.6580.999.529.328.005	51010 Roofing/ GAB Cafeteria	-	165,000.00	165,000.00
4.6580.999.529.328.006	51010 Roofing/ GAB Provide Boot & Underground Storm piping for Downspout	-	20,000.00	20,000.00
4.6580.999.529.332.007	51010 Roofing/ OHS 200 Wing	-	90,000.00	90,000.00
4.6580.999.529.316.002	51010 Roofing/CWS PVC Drain to Underground System	6,500.00	-	6,500.00
4.6580.999.528.324.001	51010 Roofing/Efland Cheeks - Roof Replacement	67,776.00	-	67,776.00
4.6580.999.529.332.005	51010 Roofing/OHS Downspouts and Gutter Leak Repair	7,500.00	-	7,500.00
4.5860.999.462.000.000	51011 Technology	81,691.98	-	81,691.98
4.5860.999.462.000.002	51011 Technology - Quarter Cent Sales Tax	25,531.16	541,807.00	567,338.16

Orange County Schools
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Capital Outlay Budget

	<u>Pay As You Go</u>	Carry Over From 2014-15	2015-16 Appropriation	Total 2015-16 CIP Budget
4.6580.999.523.312.001	51016 Central Elementary - Cooling Tower Replacement	\$ 55,335.94	\$ -	\$ 55,335.94
4.6580.999.524.312.000	51016 Central Elementary - Electrical	887.53	-	887.53
4.6580.999.523.312.000	51016 Central Elementary - HVAC	427.61	-	427.61
4.6580.999.525.312.000	51016 Central Elementary - Plumbing	1,232.73	-	1,232.73
4.6580.999.529.312.000	51016 Central Elementary Renovations	3,178.88	-	3,178.88
4.6580.999.522.310.000	51019 Indoor Air Quality/CRHS Dust Removal System (Wood Shop)	15,000.00	-	15,000.00
4.6580.999.522.000.000	51021 District Wide - Administration Building Renovations	258.17	-	258.17
4.6580.999.529.000.001	51021 District Wide - Concrete/ Asphalt Repairs	15,457.93	-	15,457.93
4.6580.999.541.000.008	51024 Fire/Safety/Security Upgrades/ Implementation of School Safety Initiatives	216,411.00	300,328.00	516,739.00
4.6580.999.541.000.003	51024 Fire/Safety/Security Upgrades/ Central Office Fire Alarm Systems	-	-	-
4.6580.999.541.000.006	51024 Fire/Safety/Security Upgrades/ Fire Extinguisher Replacements	528.35	-	528.35
4.6580.999.541.000.004	51024 Fire/Safety/Security Upgrades/ HE,GAB,EC,CE,CP Electric Door Locks	35,000.00	-	35,000.00
4.6580.999.529.000.008	51024 Fire/Safety/Security Upgrades/ Security Assessment with recommendations	75,000.00	-	75,000.00
4.6580.999.541.000.007	51024 Fire/Safety/Security Upgrades/ Security ReKey Central Office Building	7,500.00	-	7,500.00
4.6550.999.541.001.000	51024 Fire/Safety/Security Upgrades/ Transportation/Bus Security Cameras	15,000.00	-	15,000.00
4.6580.999.541.000.000	51024 Fire/Safety/Security Upgrades/District Hydraulic Lift	546.64	-	546.64
4.6580.999.461.000.003	51024 Fire/Safety/Security Upgrades/District Walkie Talkies	271.49	-	271.49
4.6580.999.532.329.001	51024 Fire/Safety/Security Upgrades/HES Replace Perimeter Fencing	-	35,000.00	35,000.00
4.6580.999.529.000.006	51024 Fire/Safety/Security Upgrades/Indoor Camera Installation	108,569.00	-	108,569.00
4.6580.999.528.310.001	51025 Classroom/Building Improvements/ CRHS Chemical Prep Areas	20,000.00	-	20,000.00
4.6580.999.529.310.003	51025 Classroom/Building Improvements/ CRHS Ducted Fume Hoods	75,000.00	-	75,000.00
4.6580.999.541.324.000	51025 Classroom/Building Improvements/ Efland Cheeks Freezer w/Cooler replacement	25,067.00	-	25,067.00
4.6580.999.525.328.000	51025 Classroom/Building Improvements/ GAB Replace Sinks & Cabinets	6,000.00	-	6,000.00
4.6580.999.528.327.000	51025 Classroom/Building Improvements/ GHMS Science Classroom/Prep Area	30,000.00	-	30,000.00
4.6580.999.532.336.000	51025 Classroom/Building Improvements/ Pathways Perimeter Fencing	3,315.00	-	3,315.00
4.6580.999.529.308.009	51025 Classroom/Building Improvements/CP Add Additional Hand Sink	-	2,500.00	2,500.00
4.6580.999.529.308.003	51025 Classroom/Building Improvements/CP New Kitchen Floor Drain	-	1,600.00	1,600.00
4.6580.999.529.308.004	51025 Classroom/Building Improvements/CP New Kitchen Floor Sink	-	4,500.00	4,500.00
4.6580.999.529.308.005	51025 Classroom/Building Improvements/CP New Lavatory in Kitchen w/mixing Valve	-	1,950.00	1,950.00

Orange County Schools

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Capital Outlay Budget

	<u>Pay As You Go</u>	<u>Carry Over From 2014-15</u>	<u>2015-16 Appropriation</u>	<u>Total 2015-16 CIP Budget</u>
4.6580.999.529.308.006	51025 Classroom/Building Improvements/CP New Trough Drain in Kitchen	\$ -	\$ 10,000.00	\$ 10,000.00
4.6580.999.529.308.007	51025 Classroom/Building Improvements/CP Replace 2 Compartment Prep Sinks w/ 3 Compartment Sinks	-	5,000.00	5,000.00
4.6580.999.541.308.000	51025 Classroom/Building Improvements/CP Replace Cold Storage Unit	-	55,000.00	55,000.00
4.6580.999.541.308.001	51025 Classroom/Building Improvements/CP Replace Reach In Refrigerators	-	13,000.00	13,000.00
4.6580.999.529.308.008	51025 Classroom/Building Improvements/CP Upgrade Floor Drains Near Steamer & Braising Pan	-	3,000.00	3,000.00
4.6580.999.532.310.002	51025 Classroom/Building Improvements/CRHS Deferred Maintenance on Exterior Systems	-	15,000.00	15,000.00
4.6580.999.528.310.000	51025 Classroom/Building Improvements/CRHS Science Classroom	45,000.00	-	45,000.00
4.6580.999.532.310.001	51025 Classroom/Building Improvements/CRHS Site Work to Address Erosion Issues Around Campus	-	25,000.00	25,000.00
4.6580.999.528.316.003	51025 Classroom/Building Improvements/CWS Science Classroom/Prep Area	100,000.00	-	100,000.00
4.6580.999.551.000.000	51025 Classroom/Building Improvements/District Vehicle Replacement	25,000.00	-	25,000.00
4.6580.999.528.324.000	51025 Classroom/Building Improvements/Efland Cheeks	8,395.03	-	8,395.03
4.6580.999.529.328.002	51025 Classroom/Building Improvements/GAB Concrete Repairs	18,337.00	-	18,337.00
4.6580.999.522.330.000	51025 Classroom/Building Improvements/NH Ceiling Renovation	20,000.00	-	20,000.00
4.6580.999.522.312.001	51026 Window Replacements/Central Elementary	52,168.00	-	52,168.00
4.6580.999.522.328.000	51026 Window Replacements/GAB	65,172.45	-	65,172.45
4.6580.999.532.304.001	51027 Athletic Facilities/Playgrounds/ A.L. Stanback Athletic Field Fencing	6,000.00	-	6,000.00
4.6580.999.541.304.000	51027 Athletic Facilities/Playgrounds/ A.L. Stanback Gym Bleachers Motorization	855.00	-	855.00
4.6580.999.532.310.000	51027 Athletic Facilities/Playgrounds/ CRHS Baseball Field Renovations	113,636.25	-	113,636.25
4.6580.999.532.310.003	51027 Athletic Facilities/Playgrounds/ CRHS Improve Soccer & Lacrosse Fields	-	110,000.00	110,000.00
4.6580.999.529.310.001	51027 Athletic Facilities/Playgrounds/ CRHS Locker Room Painting	140.00	-	140.00
4.6580.999.529.310.002	51027 Athletic Facilities/Playgrounds/ CRHS Tennis Court Renovation	64,031.75	-	64,031.75
4.6580.999.529.310.000	51027 Athletic Facilities/Playgrounds/ CRHS Tennis Court Resurfacing	30,000.00	-	30,000.00
4.6580.999.411.000.000	51027 Athletic Facilities/Playgrounds/ District Wide Wrestling Mat Replacement	25,000.00	25,000.00	50,000.00
4.6580.999.529.328.001	51027 Athletic Facilities/Playgrounds/ GAB Playground Renovations	7,431.30	-	7,431.30
4.6580.999.541.327.000	51027 Athletic Facilities/Playgrounds/ GHMS Flag Poles for Athletic Fields	187.44	-	187.44
4.6580.999.522.332.001	51027 Athletic Facilities/Playgrounds/ OHS Refurbish Gym Wood Floors	6,222.48	-	6,222.48
4.6580.999.523.332.002	51027 Athletic Facilities/Playgrounds/ OHS Replace Concession Stand HVAC	2,500.00	-	2,500.00
4.6580.999.541.332.000	51027 Athletic Facilities/Playgrounds/ OHS Replace PA System (Gym)	20,000.00	-	20,000.00
4.6580.999.522.336.000	51027 Athletic Facilities/Playgrounds/ PES Resurface Basketball Courts	-	18,000.00	18,000.00

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Capital Outlay Budget

	<u>Pay As You Go</u>	<u>Carry Over From 2014-15</u>	<u>2015-16 Appropriation</u>	<u>Total 2015-16 CIP Budget</u>
4.6580.999.529.009.000	51028 Energy Efficiency/Lighting Improvements/District Wide	\$ 28,000.00	\$ 54,133.00	\$ 82,133.00
4.6580.999.524.328.000	51028 Energy Efficiency/Lighting Improvements/GAB	27,785.00	-	27,785.00
4.6580.999.529.312.006	51029 Mechanical Systems/ Central Kitchen Hood Exhaust & Supply	20,000.00	-	20,000.00
4.6580.999.529.308.001	51029 Mechanical Systems/ CP Kitchen Hood Exhaust & Supply	20,000.00	-	20,000.00
4.6580.999.529.308.010	51029 Mechanical Systems/ CP New Dishwasher Exhaust Fan & Ductwork	-	3,500.00	3,500.00
4.6580.999.541.000.002	51029 Mechanical Systems/ District Tools and Equipment	803.79	-	803.79
4.6580.999.542.000.000	51029 Mechanical Systems/ Energy Management Computers	4,884.10	-	4,884.10
4.6580.999.529.316.003	51029 Mechanical Systems/CWS Kitchen Hood Exhaust & Supply	20,000.00	-	20,000.00
4.6580.999.529.324.001	51029 Mechanical Systems/Efland Cheeks Kitchen Hood Exhaust & Supply	20,000.00	-	20,000.00
4.6580.999.523.324.001	51029 Mechanical Systems/Efland Cheeks Kitchen HVAC	90,000.00	-	90,000.00
4.6580.999.529.328.003	51029 Mechanical Systems/GAB Kitchen Hood Exhaust & Supply	6,000.00	-	6,000.00
4.6580.999.529.329.000	51029 Mechanical Systems/HES Kitchen Hood Exhaust & Supply	20,000.00	-	20,000.00
4.6580.999.529.332.006	51029 Mechanical Systems/OHS Kitchen Hood Exhaust & Supply	100,000.00	-	100,000.00
4.6580.999.529.332.003	51029 Mechanical Systems/OHS Replace Steam Lines/Planning	100,000.00	-	100,000.00
4.6580.999.532.316.000	51030 Paving/ CWS 300 Building Sidewalk	8,000.00	-	8,000.00
4.6580.999.532.330.001	51030 Paving/NH Concrete Walks/ Patio Repair	30,000.00	-	30,000.00
4.6570.999.522.000.000	51031 CRHS Auxiliary Gym	-	3,328,750.00	3,328,750.00
4.6550.999.551.000.000	51032 Maintenance Vehicle Replacement	-	30,000.00	30,000.00
	TOTAL PAY AS YOU GO	\$ 2,730,026.88	\$ 5,798,268.00	\$ 8,528,294.88

Orange County Schools
2015-2016
Capital Outlay Budget

<u>Lottery Proceeds</u>		Carry Over From 2014-15	2015-16 Appropriation	Total 2015-16 CIP Budget
4.6580.998.524.304.000	50000 A.L. Stanback Middle - Emergency Lighting	\$ 12,000.00	\$ -	\$ 12,000.00
4.6580.998.528.308.000	50001 Cameron Park Door Replacement	165.98	-	165.98
4.6580.998.529.308.002	50001 Cameron Park Elem. - Mobile Unit Repair	545.68	-	545.68
4.6580.998.522.324.000	50003 Efland Cheeks Elem. - Main Entrance Enhancements	25,318.18	-	25,318.18
4.6580.998.523.329.000	50005 Hillsborough Elem. - Cleaning of HVAC Units	27,435.05	-	27,435.05
4.6580.998.524.332.000	50006 Orange High - Security Lighting	286.19	-	286.19
4.6580.998.522.316.000	50008 C.W. Stanford Middle - Canopy Replacement	2,573.75	-	2,573.75
4.6570.998.522.335.000	50009 Partnership Academy	54,608.77	-	54,608.77
4.6580.998.522.335.000	50009 Partnership Academy Marquee	67.62	-	67.62
4.6570.998.522.310.000	51007 CRHS Gym Planning	300,000.00	-	300,000.00
4.6580.998.528.328.000	51010 Roofing/GAB/Roof Replacement	60.00	-	60.00
4.5860.998.462.000.000	51011 Technology/District Wide Upgrades	400,000.00	500,000.00	900,000.00
4.6580.998.523.000.000	51013 HVAC Upgrades & Improvements	3,247.05	-	3,247.05
4.6580.998.523.312.000	51016 Central Elem. - Air Handler Replacement	2,833.08	-	2,833.08
4.6580.998.529.312.000	51016 Central Elem. - Duct Work Cleaning	2,500.00	-	2,500.00
4.6580.998.529.000.001	51023 Bathroom Renovations	92,073.09	-	92,073.09
4.6580.998.529.000.000	51024 Fire/Safety Upgrades	28,384.67	20,736.00	49,120.67
4.6580.998.529.010.001	51024 Fire/Safety Upgrades/Code Compliant Stairway to mezzanine area	10,000.00	-	10,000.00
4.6550.998.551.000.000	51024 Fire/Safety Upgrades/District Vehicle	30,000.00	-	30,000.00
4.6580.998.529.010.000	51024 Fire/Safety Upgrades/Transportation Eye Wash	1,200.00	-	1,200.00
4.6580.998.522.304.000	51025 Classroom/Bldg Improvements/ ALS 6th grade wing	90,000.00	-	90,000.00
4.6580.998.529.312.001	51025 Classroom/Bldg Improvements/CE Egress Stair Railings	3,136.00	-	3,136.00
4.6580.998.529.310.000	51025 Classroom/Bldg Improvements/CRHS Network Equip Relocation	4,000.00	-	4,000.00
4.6580.998.541.324.000	51025 Classroom/Bldg Improvements/Efland Cheeks Freezer w/cooler replacement	36,468.00	-	36,468.00
4.6580.998.529.328.001	51025 Classroom/Bldg Improvements/GAB Reception Area	10,000.00	-	10,000.00
4.6580.998.522.332.000	51025 Classroom/Bldg Improvements/OHS Streetscape	46,339.75	-	46,339.75
4.6580.998.522.329.000	51026 Window Replacements/HES Gym	70,000.00	-	70,000.00
4.6580.998.532.000.000	51027 Athletic Facilities/Playground	21,258.76	-	21,258.76
4.6580.998.524.328.000	51028 Energy Efficiency/Lighting Improvements/GAB Lighting Upgrades	30,000.00	-	30,000.00
4.6580.998.524.330.000	51028 Energy Efficiency/Lighting Improvements/NH Lighting Upgrades	50,000.00	-	50,000.00
4.6580.998.529.328.000	51030 Paving/GAB/Concrete Repairs	281.00	-	281.00
	TOTAL LOTTERY PROCEEDS	\$ 1,354,782.62	\$ 520,736.00	\$ 1,875,518.62

Orange County Schools
2015-2016
Capital Outlay Budget

<u>Fund Balance Appropriated</u>	<u>Carry Over From 2014-15</u>	<u>2015-16 Appropriation</u>	<u>Total 2015-16 CIP Budget</u>
4.6550.994.551.000.000 Activity Bus Replacements	\$ 14,623.00	\$ -	\$ 14,623.00
4.6580.994.529.328.000 Concrete Repairs/Grady Brown	76,652.00	-	76,652.00
4.6580.994.522.332.000 OHS Building Repairs & Renovations	43,724.79	-	43,724.79
4.6580.994.532.304.000 A.L. Stanback Track Renovation	1,631.22	-	1,631.22
4.6580.994.311.000.000 Facilities Assessment	122,699.69	-	122,699.69
4.6580.994.529.332.000 OHS Connector (between C and D wings)	-	69,817.00	69,817.00
TOTAL FUND BALANCE APPR.	\$ 259,330.70	\$ 69,817.00	\$ 329,147.70

<u>Capital Outlay Budget Summary:</u>	<u>Carry Over From 2014-15</u>	<u>2015-16 Appropriation</u>	<u>Total 2015-16 CIP Budget</u>
Recurring Capital	\$ -	\$ 1,167,900.00	\$ 1,167,900.00
Pay-as-you-go	2,730,026.88	5,798,268.00	8,528,294.88
Lottery Proceeds	1,354,782.62	520,736.00	1,875,518.62
Fund Balance Appropriated	259,330.70	69,817.00	329,147.70
TOTAL	\$ 4,344,140.20	\$ 7,556,721.00	\$ 11,900,861.20

Orange County Schools
 Child Nutrition Services
 2015-2016 Budget

Account Code	Revenues	2015-2016
5.3811.035.000	USDA- Regular	\$ 1,630,660
5.3250.035.000	Sales and Use Tax Revenue	1,000
5.3814.035.000	USDA- Summer Feed	9,000
5.3815.035.000	USDA- Commodities	170,890
5.4311.035.000	Sales- Breakfast Full	32,000
5.4314.035.000	Sales- Lunch Full	372,000
5.4315.035.000	Sales- Lunch Reduced	17,000
5.4318.035.000	Sales- Supplemental	394,000
5.4319.035.000	Sales- Other Vending Machines	30,000
5.4321.035.000	Catered Breakfast	3,000
5.4322.035.000	Catered Lunches	2,500
5.4323.035.000	Suppers and Banquets	1,000
5.4324.035.000	Catered- Supplements	53,000
5.4341.035.000	State Reimb.- Reduced Price Breakfast	4,300
5.4450.035.000	Interest Earned On Investment	1,000
5.4490.035.000	Other Local Operating Revenue	300
5.4922.035.000	Transfer From Local Current	45,000
TOTAL REVENUES		\$ 2,766,650

Orange County Schools
 Child Nutrition Services
 2015-2016 Budget

Account Code	EXPENSES	2015-2016
5.7200.035.113	Salary- Director	\$ 55,000
5.7200.035.151	Salary- Office Personnel	55,000
5.7200.035.165	Salary- CN Substitutes	42,000
5.7200.035.174	Salary- Food Service Employee	582,000
5.7200.035.176	Salary- Manager	339,000
5.7200.035.184	Longevity	13,000
5.7200.035.185	Bonus Leave Payoff	1,000
5.7200.035.188	Annual Leave	5,000
5.7200.035.189	Payment of Short Term Disability-1st Six Months	11,000
5.7200.035.199	Overtime Pay	5,000
5.7200.035.211	Employer's Social Security	75,000
5.7200.035.221	Employer's Retirement	139,000
5.7200.035.231	Employer's Hospital	229,000
5.7200.035.232	Worker's Compensation	60,000
5-7200.035.233	Unemployment	1,000
5.7200.035.239	Other Insurance Cost	300
5.7200.035.311	Contracted Services	11,500
5.7200.035.312	Workshop Expense	1,500
5.7200.035.313	Advertising Fees	100
5.7200.035.314	Printing & Binding	2,000
5.7200.035.326	Contracted Repairs & Maintenance	1,000
5.7200.035.332	Travel	8,800
5.7200.035.342	Postage	550
5.7200.035.344	Telephone - Mobile	700
5.7200.035.361	Membership Fees and Dues	300
5.7200.035.411	Supplies & Materials	7,000
5.7200.035.418	Computer Software and Supplies	10,000
5.7200.035.422	Repair Parts	500
5.7200.035.451	Food Purchase	990,000
5.7200.035.453	Food Processing Supplies	81,000
5.7200.035.459	Other Food Purchases	12,000
5.7200.035.461	Purchased Non-Capital Equipment	10,000
5.7200.035.462	Computer Equipment- Inventoried	2,400
5.7200.035.571	Depreciation	15,000
	TOTAL EXPENSES	\$ 2,766,650

Orange County Schools
School Community Relations
2015-2016

ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
COMMUNITY SCHOOLS PROGRAM		
6.7100.704.113.000	Coordinator Salary	\$ 54,564
6.7100.704.151.000.001	After School Program Specialist	44,124
6.7100.704.151.000.002	After School Program Specialist	46,000
6.7100.704.151.000.003	Clerical Assistant	32,716
6.7100.704.311.000	Contracted Services	2,000
6.7100.704.312.000	Workshop Expense / Allowable Travel	4,352
6.7100.704.313.000	Advertising Cost	2,000
6.7100.704.314.000	Printing & Binding Fees	1,500
6.7100.704.315.000	Reproduction Cost (copier)	2,000
6.7100.704.319.000	Other Professional & Technical Services	600
6.7100.704.326.000	Contracted Repairs & Maintenance. - Equipment	609
6.7100.704.321.000	Electrical Utilities	3,200
6.7100.704.332.000	Travel	4,000
6.7100.704.361.000	Membership & Dues	500
6.7100.704.411.000	Supplies and Materials	2,000
6.7100.704.418.000	Computer Software and Supplies	500
6.7100.704.461.000	Furniture & Equipment - Inventoried	1,124
6.7100.704.462.000	Computer Equipment - Inventoried	1,000
6.7100.704.541.000	Purchase of Equipment - Capitalized	350
6.7100.704.542.000	Purchase of Computer Hardware - Capitalized	1,000
6.7100.704.233.000	Unemployment Charges	3,865
6.7100.704.184.000	Longevity - Coordinator	1,773
6.7100.704.184.001	Longevity - Program Specialist	1,434
6.7100.704.184.002	Longevity - Program Specialist	2,070
6.7100.704.211.000	Employer's Social Security - Coordinator	4,174
6.7100.704.211.001	Employer's Social Security - Program Specialist	3,375
6.7100.704.211.002	Employer's Social Security - Program Specialist	3,519
6.7100.704.221.000	Employer's Retirement - Coordinator	8,359
6.7100.704.221.001	Employer's Retirement - Program Specialist (HW)	6,760
6.7100.704.221.002	Employer's Retirement - Program Specialist (HA)	7,047
6.7100.704.231.000	Employer's Hospital Insurance - Coordinator	5,471
6.7100.704.231.001	Employer's Hospital Insurance - Program Specialist	5,471
6.7100.704.231.002	Employer's Hospital Insurance - Program Specialist	5,471
COMMUNITY SCHOOLS PROGRAM TOTAL		\$ 262,929

Orange County Schools
School Community Relations
2015-2016

ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
<u>AFTER SCHOOL PROGRAM</u>		
6.7100.701.171.000	Activity Bus Driver Salary	\$ 300
6.7100.701.211.000	Employer's Social Security	100
6.7100.701.333.000	Field Trips (admission/transportation/teacher workdays)	1,100
6.7100.701.341.000	Telephone (long distance)	308
6.7100.701.344.000	Mobile Communication Cost	4,000
6.7100.701.352.000	Employee Education Reimbursement (BSAC training)	200
6.7100.701.411.000	Supplies and Materials	1,500
6.7100.701.459.000	Food Purchases (Snacks)	2,000
6.7100.701.462.000	Computer Equipment - Inventoried	4,600
	SUB-TOTAL:	\$ 14,108
<u>CAMERON PARK AFTER SCHOOL PROGRAM - 308</u>		
6.7100.701.165.308	After School Sub	\$ 3,861
6.7100.701.178.308	After School Staff Salary	40,000
6.7100.701.199.308	Staff Overtime	8,000
6.7100.701.211.308	Employer's Social Security	3,967
6.7100.701.221.308	Employer's Retirement	7,961
6.7100.701.231.308	Employer's Hospital Insurance	6,500
6.7100.701.312.308	Workshop Expense/Allowable Travel	500
6.7100.701.332.308	Local Travel	200
6.7100.701.351.308	Tuition/Scholarships	750
6.7100.701.411.308	Supplies and Materials	2,000
6.7100.701.459.308	Food Purchases (Snacks)	7,000
6.7100.701.461.308	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 81,740
<u>CENTRAL ELEM AFTER SCHOOL PROGRAM - 312</u>		
6.7100.701.165.312	After School Sub	\$ 1,158
6.7100.701.178.312	After School Staff Salary	28,000
6.7100.701.199.312	Staff Overtime	1,500
6.7100.701.211.312	Employer's Social Security	2,345
6.7100.701.221.312	Employer's Retirement	4,697
6.7100.701.231.312	Employer's Hospital Insurance	2,500
6.7100.701.312.312	Workshop Expense/Allowable Travel	500
6.7100.701.332.312	Local Travel	200
6.7100.701.351.312	Tuition/Scholarships	750
6.7100.701.411.312	Supplies and Materials	2,000
6.7100.701.459.312	Food Purchases (Snacks)	1,000
6.7100.701.461.312	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 45,650

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ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
<u>EFLAND CHEEKS AFTER SCHOOL PROGRAM - 324</u>		
6.7100.701.165.324	After School Sub	\$ 1,000
6.7100.701.178.324	After School Staff Salary	31,883
6.7100.701.199.324	Staff Overtime	1,500
6.7100.701.211.324	Employer's Social Security	2,630
6.7100.701.221.324	Employer's Retirement	5,267
6.7100.701.231.324	Employer's Hospital Insurance	2,050
6.7100.701.312.324	Workshop Expense/Allowable Travel	500
6.7100.701.332.324	Local Travel	200
6.7100.701.351.324	Tuition/Scholarships	750
6.7100.701.411.324	Supplies and Materials	2,000
6.7100.701.459.324	Food Purchases (Snacks)	350
6.7100.701.461.324	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 49,131
<u>GRADY BROWN AFTER SCHOOL PROGRAM - 328</u>		
6.7100.701.165.328	After School Sub	\$ 2,311
6.7100.701.178.328	After School Staff Salary	35,000
6.7100.701.199.328	Staff Overtime	4,000
6.7100.701.211.328	Employer's Social Security	3,160
6.7100.701.221.328	Employer's Retirement	6,329
6.7100.701.231.328	Employer's Hospital Insurance	2,900
6.7100.701.312.328	Workshop Expense/Allowable Travel	500
6.7100.701.332.328	Local Travel	200
6.7100.701.351.328	Tuition/Scholarships	750
6.7100.701.411.328	Supplies and Materials	2,000
6.7100.701.459.328	Food Purchases (Snacks)	350
6.7100.701.461.328	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 58,500
<u>HILLSBOROUGH ELEM AFTER SCHOOL PROGRAM - 329</u>		
6.7100.701.165.329	After School Sub	\$ 3,938
6.7100.701.178.329	After School Staff Salary	68,000
6.7100.701.199.329	Staff Overtime	8,000
6.7100.701.211.329	Employer's Social Security	6,115
6.7100.701.221.329	Employer's Retirement	12,247
6.7100.701.231.329	Employer's Hospital Insurance	11,000
6.7100.701.312.329	Workshop Expense/Allowable Travel	500
6.7100.701.332.329	Local Travel	200
6.7100.701.351.329	Tuition/Scholarships	750
6.7100.701.411.329	Supplies and Materials	3,000
6.7100.701.459.329	Food Purchases (Snacks)	10,000
6.7100.701.461.329	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 124,750

Orange County Schools
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ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
<u>NEW HOPE ELEM AFTER SCHOOL PROGRAM - 330</u>		
6.7100.701.165.330	After School Sub	\$ 1,000
6.7100.701.178.330	After School Staff Salary	33,269
6.7100.701.199.330	Staff Overtime	3,958
6.7100.701.211.330	Employer's Social Security	2,924
6.7100.701.221.330	Employer's Retirement	5,856
6.7100.701.231.330	Employer's Hospital Insurance	5,300
6.7100.701.312.330	Workshop Expense/Allowable Travel	500
6.7100.701.332.330	Local Travel	200
6.7100.701.351.330	Tuition/Scholarships	750
6.7100.701.411.330	Supplies and Materials	2,000
6.7100.701.459.330	Food Purchases (Snacks)	350
6.7100.701.461.330	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 57,108
<u>PATHWAYS AFTER SCHOOL PROGRAM - 336</u>		
6.7100.701.165.336	After School Sub	\$ 1,000
6.7100.701.178.336	After School Staff Salary	31,060
6.7100.701.184.336	Longevity Pay	250
6.7100.701.199.336	Staff Overtime	3,311
6.7100.701.211.336	Employer's Social Security	2,725
6.7100.701.221.336	Employer's Retirement	5,457
6.7100.701.231.336	Employer's Hospital Insurance	6,000
6.7100.701.312.336	Workshop Expense/Allowable Travel	500
6.7100.701.332.336	Local Travel	200
6.7100.701.351.336	Tuition/Scholarships	750
6.7100.701.411.336	Supplies and Materials	2,000
6.7100.701.459.336	Food Purchases (Snacks)	5,000
6.7100.701.461.336	Furniture and Equipment - Inventoried	1,000
	SUB-TOTAL:	\$ 59,253
	AFTERSCHOOL PROGRAM TOTAL	\$ 490,239

Orange County Schools
School Community Relations
2015-2016

ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
SUMMER CAMP / INTERSESSION PROGRAM		
6.7100.702.171.000	Summer Camp Bus Driver Salary	\$ 1,500
6.7100.702.178.000	Summer Camp Staff Salary	2,000
6.7100.702.199.000	Summer Camp Overtime	500
6.7100.702.211.000	Employer's Social Security	306
6.7100.702.221.000	Employer's Retirement	613
6.7100.702.313.000	Advertising	500
6.7100.702.332.000	Local Travel	500
6.7100.702.333.000	Transportation Cost - Field Trips/Bus Cost	5,500
6.7100.702.379.000	Other Insurance and Judgments	3,000
6.7100.702.411.000	Supplies and Materials	1,500
6.7100.702.459.000	Food Purchases (Snacks)	1,267
	SUB-TOTAL:	\$ 17,186
CENTRAL SUMMER CAMP		
6.7100.702.178.312	Summer Camp Staff Salary	\$ 19,000
6.7100.702.199.312	Summer Camp Overtime	150
6.7100.702.211.312	Employer's Social Security	1,465
6.7100.702.221.312	Employer's Retirement	2,117
6.7100.702.231.312	Employer's Hospital Insurance	600
6.7100.702.333.312	Transportation Cost - Field Trips/Bus Cost	2,000
6.7100.702.411.312	Supplies and Materials	1,500
6.7100.702.459.312	Food Purchases (Snacks)	750
	SUB-TOTAL:	\$ 27,582
GRADY BROWN SUMMER CAMP		
6.7100.702.178.328	Summer Camp Staff Salary	\$ 19,000
6.7100.702.199.328	Summer Camp Overtime	150
6.7100.702.211.328	Employer's Social Security	1,465
6.7100.702.221.328	Employer's Retirement	2,117
6.7100.702.231.328	Employer's Hospital Insurance	600
6.7100.702.311.328	Contracted Services	-
6.7100.702.333.328	Transportation Cost - Field Trips/Bus Cost	2,000
6.7100.702.411.328	Supplies and Materials	1,500
6.7100.702.459.328	Food Purchases (Snacks)	750
	SUB-TOTAL:	\$ 27,582

Orange County Schools
School Community Relations
2015-2016

ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
<u>HILLSBOROUGH INTERSESSION</u>		
6.7100.702.178.329	Intersession Staff Salary	\$ 19,000
6.7100.702.199.329	Intersession Overtime	150
6.7100.702.211.329	Employer's Social Security	1,465
6.7100.702.221.329	Employer's Retirement	2,117
6.7100.702.231.329	Employer's Hospital Insurance	1,200
6.7100.702.333.329	Transportation Cost - Field Trips/Bus Cost	2,000
6.7100.702.411.329	Supplies and Materials	1,500
6.7100.702.459.329	Food Purchases (Snacks)	1,200
	SUB-TOTAL:	\$ 28,632
<u>NEW HOPE SUMMER CAMP</u>		
6.7100.702.178.330	Summer Camp Staff Salary	\$ 19,000
6.7100.702.199.330	Summer Camp Overtime	150
6.7100.702.211.330	Employer's Social Security	1,465
6.7100.702.221.330	Employer's Retirement	2,117
6.7100.702.231.330	Employer's Hospital Insurance	600
6.7100.702.333.330	Transportation Cost - Field Trips/Bus Cost	2,000
6.7100.702.411.330	Supplies and Materials	1,500
6.7100.702.459.330	Food Purchases (Snacks)	750
	SUB-TOTAL:	\$ 27,582
	SUMMER CAMP / INTERSESSION TOTAL	\$ 128,564
	TOTAL PROGRAM AREAS	\$ 881,732
6.7100.704.571.000	Depreciation	\$ 9,422
6.8100.081.692.000	Indirect Cost	-
	TOTAL OTHER EXPENSE	\$ 9,422
	TOTAL SCHOOL COMMUNITY RELATIONS EXPENSE	\$ 891,154

Orange County Schools
School Community Relations
2015-2016

ACCOUNT CODE	DESCRIPTION	2015 - 2016 Budget
	REVENUES	
6.4210.701.000	TUITION AFTER SCHOOL CARE	\$ 707,060
6.4210.702.000	SUMMER CAMP/INTERSESSIONS	128,000
6.4910.701.000	FUND EQUITY ACCOUNT	56,094
	TOTAL REVENUE	\$ 891,154
	EXPENSES	
6.7100.704.000	COMMUNITY SCHOOLS PROGRAM	\$ 262,929
6.7100.701.000	AFTER SCHOOL PROGRAM	490,239
6.7100.702.000	SUMMER CAMP PROGRAM	128,564
6.7100.704.693	DEPRECIATION	9,422
	TOTAL EXPENSE	\$ 891,154
2015-2016		
Social Security 7.65%		
Retirement 15.32%		
Hospital \$5,471 per position		

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

REVENUES:

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>
8.3200.096	Teacher on Loan/DPI	\$ 8,000	\$ 8,000	\$ 8,000
8.3200.435	Cartwheels Grant	-	7,000	-
8.3250.000	Sales & Use Tax Revenues	50,000	64,590	60,000
8.3700.112	Math/Science Partnership	18,225	18,225	-
8.3700.305	Medicaid Administrative	260,000	529,212	260,000
8.3700.306	Medicaid Direct Services	15,000	24,477	20,000
8.3700.413	N.C. Pre-K	249,200	341,138	320,000
8.4210.000	Tuition & Fees	49,000	62,410	71,420
8.4210.012	Driver's Education Fees	20,000	20,090	18,600
8.4210.015	Laptop Fees	87,000	89,821	105,000
8.4210.705	Tuition - Pre-K	5,400	5,400	-
8.4210.750	Steam Camp - C. W. Stanford	-	4,790	1,000
8.4410.000	Fines & Forfeitures - Other	-	3,288	-
8.4420.740	Facility Use	65,000	26,864	30,000
8.4430.110	CIS After 3	-	10,000	-
8.4430.505	Duke Energy Foundation Grant	-	13,120	-
8.4430.516	Leaders and Learners/Central Elementary	-	16,000	-

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

REVENUES CONT'D:

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>
8.4430.517	Kindergarten Readiness/New Hope Elementary	\$ -	\$ -	\$ 25,000
8.4430.701	MSAS Community Schools	-	17,982	-
8.4430.803	Teacher of the Year Banquet	5,000	5,000	5,000
8.4430.854	National Pawn Band Grant	-	2,000	2,000
8.4430.701	Middle School After School	-	-	35,200
8.4440.611	ABC Revenues	38,500	38,500	32,000
8.4490.000	Miscellaneous Revenues	-	6,151	-
8.4490.804	RESA Revenues	12,000	8,000	-
8.4880.000	Indirect Cost	95,000	119,855	110,000
8.4890.007	Reimbursement - Nurses - County	236,696	234,174	239,700
8.4910.000	Fund Balance - Carryover	642,816	-	622,430
	TOTAL REVENUES	<u>\$ 1,856,837</u>	<u>\$ 1,676,087</u>	<u>\$ 1,965,350</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

EXPENDITURES:

<u>CODE</u> <u>PRC 007</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPORT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5840.007.131	Salaries - Nurses	\$ 161,500	\$ 167,037	\$ 169,697
8.5840.007.181	Supplement Pay	16,000	15,082	15,287
8.5840.007.183	Compensation Bonus Pay	-	1,000	1,000
8.5840.007.211	Employer's Social Security Cost	14,471	13,205	14,196
8.5840.007.221	Employer's Retirement Cost	27,891	27,921	28,764
8.5840.007.231	Employer's Hospitalization Cost	16,134	10,524	10,756
8.5840.007.233	Unemployment Insurance Cost	700	-	-
	TOTAL	<u>\$ 236,696</u>	<u>\$ 234,770</u>	<u>\$ 239,700</u>

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5840.009.184	Longevity Pay	\$ 5,696	\$ 2,830	\$ 5,696
8.5840.009.211	Employer's Social Security Cost	436	217	436
8.5840.009.221	Employer's Retirement Cost	837	431	837
	TOTAL	<u>\$ 6,969</u>	<u>\$ 3,477</u>	<u>\$ 6,969</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 012</u>	<u>DESCRIPTION</u> <u>DRIVER'S EDUCATION</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.012.148	Salary - Other Assignment	\$ -	\$ -	\$ 10,700
8.5110.012.211	Employer's Social Security Cost	-	-	819
8.5110.012.221	Employer's Retirement Cost	-	-	1,000
8.5110.012.231	Employer's Hospitalization Cost	-	-	500
8.5110.012.312	Staff Development	-	-	1,000
8.5110.012.411	Materials and Supplies	-	-	731
8.5110.012.422	Repair Parts	10,000	-	2,200
8.5110.012.423	Fuel	10,000	-	7,457
8.5110.012.551	Vehicle Purchase	-	-	13,983
8.5110.012.552	License and Title Fees	-	-	300
	TOTAL	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 38,690</u>

<u>CODE</u> <u>PRC 015</u>	<u>DESCRIPTION</u> <u>LAPTOP REPAIRS & FEES</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.015.326	Laptop Repairs	\$ 70,944	\$ 16,916	\$ 20,000
8.5110.015.411	Materials and Supplies	70,944	84,235	85,000
	TOTAL	<u>\$ 141,888</u>	<u>\$ 101,150</u>	<u>\$ 105,000</u>

<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5210.032.311	Contracted Services	\$ -	\$ -	\$ 20,000
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 096</u>	<u>DESCRIPTION</u> <u>TEACHER ON LOAN/DPI</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.096.332	Travel	\$ 7,000	\$ 6,235	\$ 6,000
8.5110.096.411	Supplies and Materials	1,000	1,790	2,000
	TOTAL	<u>\$ 8,000</u>	<u>\$ 8,025</u>	<u>\$ 8,000</u>

<u>CODE</u> <u>PRC 110</u>	<u>DESCRIPTION</u> <u>CIS AFTER 3</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5504.110.411	CIS After 3	\$ 10,526	\$ -	\$ 20,526
	TOTAL	<u>\$ 10,526</u>	<u>\$ -</u>	<u>\$ 20,526</u>

<u>CODE</u> <u>PRC 112</u>	<u>DESCRIPTION</u> <u>MATH/SCIENCE PARTNERSHIP</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.112.163	Substitute Pay - Staff Development	\$ 50,710	\$ 5,309	\$ -
8.5110.112.191	Curriculum Development Pay	-	45,357	21,548
8.5110.112.196	Staff Development Participant Pay	48,500	29,783	27,423
8.5110.112.211	Employer's Social Security Cost	7,590	6,106	3,746
8.5110.112.221	Employer's Retirement Cost	7,377	11,053	7,502
8.5110.112.231	Employer's Hospitalization Cost	-	307	-
8.5110.112.311	Contracted Services	-	14,537	1,980
8.5110.112.312	Staff Development	17,200	3,138	-
8.5110.112.331	Pupil Transportation	400	-	-
8.5110.112.411	Supplies and Materials	70,000	12,017	41,271

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 112</u>	DESCRIPTION <u>MATH/SCIENCE PARTNERSHIP (Cont'd)</u>	2014-2015 <u>BUDGET</u>	2014-2015 <u>ACTUAL</u>	2015-2016 <u>BUDGET</u>
8.5110.112.418	Computer Software and Supplies	\$ 37,800	\$ 8,990	\$ -
8.6550.112.171	Salary - Bus Driver	400	-	-
8.6550.112.211	Employer's Social Security Cost	31	-	-
8.6550.112.221	Employer's Retirement Cost	61	-	-
	TOTAL	<u>\$ 240,069</u>	<u>\$ 136,597</u>	<u>\$ 103,472</u>

<u>CODE</u> <u>PRC 413</u>	DESCRIPTION <u>NC PRE-K</u>	2014-2015 <u>BUDGET</u>	2014-2015 <u>ACTUAL</u>	2015-2016 <u>BUDGET</u>
8.5340.413.121	Salary - Teachers	\$ 191,620	\$ -	\$ 173,070
8.5340.413.135	Salary - Instructional Facilitators	-	58,557	60,500
8.5340.413.142	Salary - Teacher Assistants	85,130	84,230	-
8.5340.413.151	Salary - Office Support	15,193	1,224	22,380
8.5340.413.162	Salary - Substitutes	5,000	10,265	4,572
8.5340.413.163	Salary - Substitutes - Staff Development	100	-	4,572
8.5340.413.171	Salary - Bus Driver	-	51	-
8.5340.413.181	Supplement Pay	15,184	5,856	600
8.5340.413.184	Longevity Pay	3,688	-	-
8.5340.413.199	Overtime Pay	-	983	-
8.5340.413.211	Employer's Social Security Cost	24,167	11,730	20,280
8.5340.413.221	Employer's Retirement Cost	48,051	22,966	40,612
8.5340.413.231	Employer's Hospitalization Cost	43,024	18,283	21,884

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 413</u>	<u>DESCRIPTION</u> <u>NC PRE-K (Cont'd)</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5340.413.233	Unemployment Insurance Cost	\$ 400	\$ -	\$ -
8.5340.413.311	Contracted Services	2,200	837	25,000
8.5340.413.312	Staff Development	-	329	5,000
8.5340.413.332	Travel Reimbursement	-	860	1,000
8.5340.413.333	Field Trips	-	-	2,000
8.5340.413.411	Supplies and Materials	118,369	6,889	20,000
8.5340.413.418	Computer Software & Supplies	1,500	-	-
8.5340.413.422	Repair Parts, Materials & Labor	-	3,850	-
8.5340.413.459	Other Food Purchases	6,000	5,654	-
8.5340.413.461	Furniture and Equipment - Inventoried	-	-	313,010
8.5340.413.462	Computer Equipment - Inventoried	5,000	-	-
8.6300.413.151	Salary - Office Support	-	18,971	-
8.6300.413.211	Employer's Social Security Cost	-	1,177	-
8.6300.413.221	Employer's Retirement Cost	-	2,885	-
8.6300.413.231	Employer's Hospitalization Cost	-	2,488	-
8.7200.413.451	Other Food Purchases	6,000	-	10,000
	TOTAL	<u>\$ 570,626</u>	<u>\$ 258,083</u>	<u>\$ 724,480</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 435</u>	<u>DESCRIPTION</u> <u>CARTWHEELS GRANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.435.311	Contracted Services	\$ -	\$ 7,000	\$ -
	TOTAL	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 505</u>	<u>DESCRIPTION</u> <u>DUKE ENERGY FOUNDATION GRANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5110.505.411	Supplies and Materials	\$ -	\$ 1,664	\$ 11,456
	TOTAL	<u>\$ -</u>	<u>\$ 1,664</u>	<u>\$ 11,456</u>

<u>CODE</u> <u>PRC 509</u>	<u>DESCRIPTION</u> <u>HCS STUDY GRANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6840.509.XXX	HCS Study Grant	\$ 888	\$ -	\$ 888
	TOTAL	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ 888</u>

<u>CODE</u> <u>PRC 515</u>	<u>DESCRIPTION</u> <u>BIOGEN IDEC FOUNDATION GRANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5120.515.411	Supplies and Materials	\$ 104	\$ -	\$ 104
	TOTAL	<u>\$ 104</u>	<u>\$ -</u>	<u>\$ 104</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

CODE <u>PRC 516</u>	DESCRIPTION <u>LEADERS AND LEARNERS/CENTRAL ELEM.</u>	2014-2015 <u>BUDGET</u>	2014-2015 <u>ACTUAL</u>	2015-2016 <u>BUDGET</u>
8.5110.516.121	Salary - Teacher	\$ -	\$ 125	\$ 11,700
8.5110.516.211	Employer's Social Security Cost	-	10	895
8.5110.516.221	Employer's Retirement Cost	-	19	1,833
8.5110.516.311	Contracted Services	-	-	918
8.5110.516.411	Materials and Supplies	-	-	500
	TOTAL	<u>\$ -</u>	<u>\$ 154</u>	<u>\$ 15,846</u>

CODE <u>PRC 517</u>	DESCRIPTION <u>KINDERGARTEN READINESS/NEW HOPE</u>	2014-2015 <u>BUDGET</u>	2014-2015 <u>ACTUAL</u>	2015-2016 <u>BUDGET</u>
8.5110.517.116	Salary - Assistant Principal	\$ -	\$ -	\$ 1,165
8.5110.517.121	Salary - Teacher	-	-	10,657
8.5110.517.142	Salary - Teacher Assistant	-	-	826
8.5110.517.171	Salary - Bus Driver	-	-	2,000
8.5110.517.211	Employer's Social Security Cost	-	-	1,121
8.5110.517.221	Employer's Retirement Cost	-	-	2,296
8.5110.517.311	Contracted Services	-	-	2,600
8.5110.517.411	Supplies and Materials	-	-	3,335
8.5110.517.459	Other Food Purchases	-	-	1,000
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 611</u>	<u>DESCRIPTION</u> <u>ABC</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6303.611.311	Contracted Services	\$ 48,133	\$ 37,758	\$ 42,375
	TOTAL	<u>\$ 48,133</u>	<u>\$ 37,758</u>	<u>\$ 42,375</u>

<u>CODE</u> <u>PRC 701</u>	<u>DESCRIPTION</u> <u>MIDDLE SCHOOL AFTER SCHOOL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5504.701.XXX	Middle School After School Program	\$ -	\$ -	\$ 35,200
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,200</u>

<u>CODE</u> <u>PRC 705</u>	<u>DESCRIPTION</u> <u>TUITION - PRE-K</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5340.705.311	Contracted Services	\$ 28,907	\$ -	\$ 2,700
8.5340.705.312	Staff Development	-	-	1,000
8.5340.705.332	Travel	-	300	500
8.5340.705.333	Field Trips	-	-	800
8.5340.705.352	Employee Education Reimbursement	-	71	-
8.5880.705.411	Supplies and Materials (Parent Outreach)	-	-	23,536
	TOTAL	<u>\$ 28,907</u>	<u>\$ 371</u>	<u>\$ 28,536</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 740</u>	<u>DESCRIPTION</u> <u>FACILITY RENTAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6540.740.199	Salary - Facility Use Staff	\$ 15,000	\$ 11,119	\$ 15,000
8.6540.740.211	Employer's Social Security Cost	1,148	843	1,148
8.6540.740.221	Employer's Retirement Cost	2,282	1,694	2,282
8.6540.740.233	Unemployment Insurance Cost	106	-	106
8.6540.740.311	Contracted Services	\$ 3,582	\$ 3,722	\$ 3,582
8.6540.740.411	Supplies and Materials	1,622	-	1,622
	TOTAL	<u>\$ 23,740</u>	<u>\$ 17,377</u>	<u>\$ 23,740</u>

<u>CODE</u> <u>PRC 750</u>	<u>DESCRIPTION</u> <u>STEAM CAMP - C. W. STANFORD</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
2.5504.750.178.316	Salary - STEAM Camp	\$ -	\$ -	\$ 4,710
2.5504.750.211.316	Employer's Social Security Cost	\$ -	\$ -	\$ 359
2.5504.750.221.316	Employer's Retirement Cost	\$ -	\$ -	\$ 722
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,790</u>

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6530.802.321	Electric Service	\$ 512,444	\$ 512,444	\$ 500,712
	TOTAL	\$ 512,444	\$ 512,444	\$ 500,712

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>TEACHER OF THE YEAR BANQUET</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6621.803.411	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL	\$ 5,000	\$ 5,000	\$ 5,000

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>RESA</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.6610.804.115	Salary - RESA - Finance	\$ 2,182	\$ 2,182	\$ -
8.6610.804.184	Longevity Pay	-	-	-
8.6110.804.211	Employer's Social Security Cost	165	165	-
8.6110.804.221	Employer's Retirement Cost	332	332	-
8.6110.804.231	Employer's Hospitalization Cost	168	168	-
	TOTAL	\$ 2,847	\$ 2,847	\$ -

ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND BUDGET 2015-2016

<u>CODE</u> <u>PRC 854</u>	<u>DESCRIPTION</u> <u>NATIONAL PAWN BAND GRANT</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>BUDGET</u>
8.5502.854.326	Contracted Repairs & Maintenance of Equip.	\$ -	\$ 133	\$ 3,867
	TOTAL	<u>\$ -</u>	<u>\$ 133</u>	<u>\$ 3,867</u>
	TOTAL EXPENSES	<u>\$ 1,856,837</u>	<u>\$ 1,326,851</u>	<u>\$ 1,965,350</u>

