

**ORANGE COUNTY  
BOARD OF EDUCATION**

**AGENDA ITEM ABSTRACT**

**Meeting Date:** October 27, 2014

**AGENDA ITEM No.** \_\_\_\_\_

**ACTION ITEM: (Y/N)** Y

**SUBJECT:** Budget Approval 2014-2015

**INFO. CONTACT** Donna Brinkley **PHONE:** 919-732-8126

**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. Community Schools Budget
14. Other Restricted Fund Budget

**PURPOSE:** The purpose of this agenda item is to present for approval the final Orange County Schools' 2014-2015 budget.

**BACKGROUND:** Orange County Schools approved the Superintendent's Recommended Local Current Expense Budget on April 28, 2014 and has been operating under an approved interim budget since July 1, 2014. 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
- Adjustment to local fund allocation based on enrollment changes and a \$302 per pupil increase from the Board of County Commissioners
- Inclusion of funding for additional projects from local fund balance

**FINANCIAL IMPACT:** Impacts are stated by fund in the budget document. The total Orange County Schools 2014-2015 budget is \$91,597,449 which includes state, local, federal, other restricted, child nutrition, community schools and capital funding.

**RECOMMENDATION:** The Superintendent recommends the Board of Education approve the 2014-2015 Orange County Schools' budget.



# 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, 2014 AND ENDING June 30, 2015:**

<b>INSTRUCTIONAL SERVICES - 5000</b>	
Regular Instructional Services - 5100	\$ 9,226,883
Special Population Services - 5200	2,296,274
Alternative Programs and Services - 5300	970,240
School Leadership Services - 5400	1,904,324
Co-Curricular Services - 5500	940,794
School-Based Support Services - 5800	1,704,726
<b>SYSTEM-WIDE SUPPORT SERVICES - 6000</b>	
Support and Development Services - 6100	2,059,823
Special Population Support and Development Services - 6200	111,451
Alternative Programs and Services Support and Development Services - 6300	17
Technology Support Services - 6400	828,606
Operational Support Services - 6500	6,498,588
Financial and Human Resource Services - 6600	1,186,814
Accountability Services - 6700	205,271
System-wide Pupil Support Services - 6800	12,000
Policy, Leadership and Public Relations Services - 6900	1,638,026
<b>ANCILLARY SERVICES - 7000</b>	
Community Services - 7100	82
Nutrition Services - 7200	11,710
<b>NON-PROGRAMMED CHARGES - 8000</b>	
Payments to Other Governmental Units - 8100	1,755,510
Debt Services - 8300	158,042
<b>TOTAL LOCAL CURRENT EXPENSE FUND APPROPRIATION</b>	<b><u>\$ 31,509,181</u></b>

**SECTION 2 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

LOCAL FUNDS	\$ 28,842,975
FUND BALANCE APPROPRIATED	2,666,206
<b>TOTAL LOCAL CURRENT EXPENSE FUND REVENUE</b>	<b><u>\$ 31,509,181</u></b>

**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, 2014 AND ENDING June 30, 2015:**

<b>INSTRUCTIONAL SERVICES - 5000</b>	
Regular Instructional Services - 5100	\$ 26,121,711
Special Population Services - 5200	5,730,576
Alternative Programs and Services - 5300	1,842,013
School Leadership Services - 5400	2,035,903
School-Based Support Services - 5800	2,436,283
<b>SYSTEM-WIDE SUPPORT SERVICES - 6000</b>	
Support and Development Services - 6100	266,686
Special Population Support and Development Services - 6200	54,215
Alternative Programs and Services Support and Development Services - 6300	88,166
Technology Support Services - 6400	119,308
Operational Support Services - 6500	4,718,172
Financial and Human Resource Services - 6600	417,581
Accountability Services - 6700	29,200
Policy, Leadership and Public Relations Services - 6900	267,985
<b>ANCILLARY SERVICES - 7000</b>	
Nutrition Services - 7200	70,681
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<b>TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION</b>	<b>\$ 44,198,480</b>
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**SECTION 4 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

STATE FUNDS	\$ 44,198,480
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<b>TOTAL STATE PUBLIC SCHOOL FUND REVENUE</b>	<b>\$ 44,198,480</b>
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**SECTION 5 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

<b>INSTRUCTIONAL SERVICES - 5000</b>	
Regular Instructional Services - 5100	\$ 209,176
Special Population Services - 5200	1,402,196
Alternative Programs and Services - 5300	1,336,559
School-Based Support Services - 5800	140,407
<b>SYSTEM-WIDE SUPPORT SERVICES - 6000</b>	
Support and Development Services - 6100	31,335
Special Population Support and Development Services - 6200	24,713
Alternative Programs and Services Support and Development Services - 6300	101,522
Operational Support Services - 6500	396
<b>ANCILLARY SERVICES - 7000</b>	
Nutrition Services - 7200	10,100
<b>NON-PROGRAMMED CHARGES - 8000</b>	
Payments to Other Governmental Units - 8100	103,248
Unbudgeted Funds - 8200	<u>282,861</u>
<b>TOTAL FEDERAL GRANTS FUND APPROPRIATION</b>	<b><u><u>\$ 3,642,513</u></u></b>

**SECTION 6 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

FEDERAL FUNDS	<u>\$ 3,642,513</u>
<b>TOTAL FEDERAL GRANTS FUND REVENUE</b>	<b><u><u>\$ 3,642,513</u></u></b>

**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, 2014 AND ENDING June 30, 2015:**

ANCILLARY SERVICES - 7000	
Nutrition Services - 7200	\$ 2,681,900
<b>TOTAL CHILD NUTRITION FUND APPROPRIATION</b>	<b>\$ 2,681,900</b>

**SECTION 8 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CHILD NUTRITION FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

LOCAL FUNDS	\$ 893,400
STATE FUNDS	1,000
FEDERAL FUNDS	1,787,500
<b>TOTAL CHILD NUTRITION FUND REVENUE</b>	<b>\$ 2,681,900</b>

**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, 2014 AND ENDING June 30, 2015:**

<b>INSTRUCTIONAL SERVICES - 5000</b>	
Regular Instructional Services - 5100	\$ 170,000
Co-Curricular Services - 5500	132,000
School-Based Support Services - 5800	1,294,032
<b>SYSTEM-WIDE SUPPORT SERVICES - 6000</b>	
Operational Support Services - 6500	5,210,446
Financial and Human Resource Services - 6600	37,500
<b>ANCILLARY SERVICES - 7000</b>	
Nutrition Services - 7200	10,000
<b>TOTAL CAPITAL OUTLAY APPROPRIATION</b>	<b>\$ 6,853,978</b>

**SECTION 10 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

LOCAL FUNDS	\$ 6,612,098
FUND BALANCE APPROPRIATED	241,880
<b>TOTAL CAPITAL OUTLAY REVENUE</b>	<b>\$ 6,853,978</b>

**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, 2014 AND ENDING June 30, 2015:**

ANCILLARY SERVICES - 7000	
Community Services - 7100	\$ 854,560
<b>TOTAL COMMUNITY SCHOOL FUND APPROPRIATION</b>	<b>\$ 854,560</b>

**SECTION 12 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE COMMUNITY SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

LOCAL FUNDS	\$ 835,060
FUND BALANCE APPROPRIATED	19,500
<b>TOTAL COMMUNITY SCHOOL REVENUE</b>	<b>\$ 854,560</b>



**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, 2014 AND ENDING June 30, 2015:**

<b>INSTRUCTIONAL SERVICES - 5000</b>	
Regular Instructional Services - 5100	\$ 409,569
Alternative Programs and Services - 5300	593,533
Co-Curricular Services - 5500	10,526
School-Based Support Services - 5800	243,665
<b>SYSTEM-WIDE SUPPORT SERVICES - 6000</b>	
Alternative Programs and Services Support and Development Services - 6300	48,133
Operational Support Services - 6500	536,676
Financial and Human Resource Services - 6600	7,847
System-wide Pupil Support Services - 6800	888
<b>ANCILLARY SERVICES - 7000</b>	
Nutrition Services - 7200	6,000
<b>TOTAL OTHER RESTRICTED FUND APPROPRIATION</b>	<b>\$ 1,856,837</b>

**SECTION 14 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2014 AND ENDING June 30, 2015:**

LOCAL FUNDS	\$ 613,596
STATE FUNDS	58,000
FEDERAL FUNDS	542,425
FUND BALANCE APPROPRIATED - CARRYOVER	642,816
<b>TOTAL OTHER RESTRICTED FUND REVENUE</b>	<b>\$ 1,856,837</b>

**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 26, 2015, 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 27th DAY OF OCTOBER 2014

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**

<b>Program Description</b>	<b>Prior to FY 2010 Flexibility</b>	<b>FY 2013-2014 Flexibility</b>
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

Note: Funding Flexibility did not change in 2014-2015.

9/16/2013

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

<b>Program Description</b>	<b>Prior to FY 2010 Flexibility</b>	<b>FY 2013-2014 Flexibility</b>
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.
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

Note: Funding Flexibility did not change in 2014-2015.


**Public Schools of North Carolina**
**North Carolina Department of Public Instruction**

State Allotments as of October 8, 2014 - Fiscal Year 2014-15

**680 Orange County**
**Allotted ADM 7,698**

PRC #	PRC Name	2014-15 Budget		
		Position	MOE	Amount
001	Classroom Teachers	337.51		\$ 21,217,610
002	Central Office Administration			695,612
003	Non-Instructional Support			1,793,992
005	School Building Administration		234.00	1,594,619
007	Instructional Support	34.37		2,391,952
009	Non-Contributory Benefits			1,221,024
013	CTE - Months of Employment		375.15	2,420,481
014	CTE - Program Support			105,468
016	Summer Reading Camp			90,380
020	VIF - Foreign Exchange Teachers			58,628
024	DSSF			232,036
027	Teacher Assistants			1,805,348
029	Behavioral Support			81,218
030	Instructional Technology			17,756
032	Children with Special Needs			4,078,952
034	Academically Gifted			387,405
039	School Resource Officers			160,000
041	Panic Alarms			6,578
054	Limited English			361,224
056	Transportation			2,992,024
061	Classroom Materials			217,803
063	Developmental Daycare			21,331
067	Assistant Principal Intern			123,624
068	Alternative School			75,816
069	At Risk Student Services			1,457,376
096	State Funded Position - TOY			95,312
<b>Total State Public School Fund</b>		<b>371.88</b>	<b>609.15</b>	<b>\$ 43,703,569</b>
000	State Textbooks			199,857
012	Driver Training			135,746
015	School Technology Fund			159,308
<b>Total Other Programs</b>				<b>\$ 494,911</b>
<b>Grand Total State Funds Allotted</b>		<b>371.88</b>	<b>609.15</b>	<b>\$ 44,198,480</b>

Orange County Schools  
Federal Program Funds  
2014-2015

Description	PRC	Amount
CTE - Program Improvement	17	\$ 73,345
IDEA Pre-School Handicapped Grant	49	\$ 51,174
IASA Title I - LEA Basic Program	50	\$ 1,561,612
CTE - Capacity Building	58	\$ 2,401
IDEA VI - B Handicapped	60	\$ 1,622,889
Title II - Improving Teacher Quality	103	\$ 238,620
Title III - Language Acquisition	104	\$ 87,111
ESEA Title I - School Improvement	105	\$ 908
Title III - Language Acquisition - Significant Increase	111	\$ 3,640
IDEA - Targeted Assistance for Preschool	119	\$ 813
<b>Total</b>		<b>\$ 3,642,513</b>

Orange County Schools  
 FY 2014-2015  
 Business Case Summary

<b>OPERATING FUND BALANCE</b>	
<b>NON-RECURRING</b>	
Facilities Assessment Projects - Deferred maintenance	\$ 150,000
Safe Havens Report Recommendations - Phase I Implementation: Access Control/Enhanced Electronic Observations of School Properties	320,000
<b>TOTAL NON-RECURRING EXPENDITURES</b>	<b>\$ 470,000</b>
<b>RECURRING</b>	
School Social Worker's/Family Specialists at each of the District's Schools	\$ 307,808
Increase identified employees to that of the Living Wage as defined by Orange Co. Government	100,000
Leadership Development	50,000
Restore Maintenance position	47,765
Increase benefits provided to Orange County School employees	134,400
<b>TOTAL RECURRING EXPENDITURES</b>	<b>\$ 639,973</b>
<b>TOTAL OPERATING FUND EXPENDITURES</b>	<b>\$ 1,109,973</b>





<b>Initiative:</b> Facilities Assessment Projects
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### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
An increase in the Maintenance Budget to address deferred maintenance and projects identified in the Facilities Assessment	\$150,000	Non-Recurring cost

### Expected Results

Improved facilities

### Evidence or Reasoning for this Recommendation

During the 2013-14 school year, the district completed a Facilities Assessment. The Assessment identified a multitude of projects and areas of concern that need to be addressed. Many of these are the result of deferred maintenance, which has occurred since the initial budget decline in the mid- to late-2000s. The total estimate for the Facilities Assessment was a minimum of \$160,000,000 to address all needs. These funds will be for specific projects that may be more easily addressed with contracted services and having these as operating funds rather than in a specific position, which is a separate business case.

Contact Person(s): Pam Jones, Interim Deputy Superintendent



**Initiative: Safe Havens Report Recommendations-Phase I Implementation:  
Access Control/Enhanced Electronic Observations of School Properties**

**Implementation Timeline and Budget Needed**

<b>2014-2015</b>	<b>Amount</b>	<b>Notes</b>
Identify and install initial phases of access Systems and campus surveillance on all School campuses	\$320,000	This is a non-recurring cost.

**Expected Results**

- \*Safer school campuses
- \*Long-term solutions for building access and reliable surveillance systems are implemented.
- \*Best practices adopted for how these tools are utilized and maintained.

**Evidence or Reasoning for this Recommendation**

Safe Havens International, a firm internationally recognized for their expertise in school safety, surveyed all District facilities and made recommendations for security enhancements and physical plant modifications at some facilities. Access control and enhanced electronic observation tools were two key areas where the District could experience some significant benefits relatively quickly. Through assistance from Safe Havens, OCS will identify specific technological applications that would provide a long-term solution to address both of these critical issues. While future capital appropriations would be needed to continue implementation of the Report's findings and recommendations, this important first step would make all schools and District buildings safer now.

Contact Person(s): Pam Jones, Interim Deputy Superintendent



## BUSINESS CASE

### Initiative:

**Funding School Social Workers/Family Specialists at each of the District's Schools**

### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Fund and hire 8 School Social Workers to replace the D.S.S. Family Specialist Social Worker positions lost to the changes to reductions in Medicaid.	\$307,808	This is a recurring expenditure.

### Expected Results

To provide services to our most needy students and their families.

### Evidence or Reasoning for this Recommendation

Orange County Schools currently has four (4) district-based Social Workers (PES, ALS, CRHS and HES/PA) and eight (8) Family Specialist Social Workers through the Orange County Department of Social Services. The D.S.S. positions have historically been able to bill Medicaid for the services they provide to our students and families. These funds offset the cost of their salaries and benefits. The D.S.S. Family Specialist Social Workers will no longer be able to bill Medicaid and the Department of Social Services does not have the funding to support these positions.

The Social Workers provide critical services for our most needy students and their families. The loss of these positions will negatively impact the programs and safety nets we currently provide. The four (4) current OCS Social Workers will not be able to adequately or appropriately serve the needs of all of our students and families.

OCS currently budgets \$387,192 to cover the salaries and benefits of the D.S.S. Family Specialist Social Workers that are not funded through Medicaid. To fully fund the Family Specialist Social Workers, the District would have to increase the budget by \$307,808 for a total budget of \$695,000.



**Initiative: Raise the rate of pay for identified employees to that of the Living Wage as defined by Orange County Government**

**Implementation Timeline and Budget Needed**

<b>2014-2015</b>	<b>Amount</b>	<b>Notes</b>
Raise the pay rate of identified employees who currently earn an hourly rate below the Living Wage, as defined by Orange County Government, which is currently \$12.76 per hour	\$100,000	Estimates are based on trends for each of the groups identified below.

**Expected Results**

Improvement of salaries of the lowest paid employees in the district will improve morale as well as address the Orange County Board of Commissioners' goal of social justice.

**Evidence or Reasoning for this Recommendation**

At their September 2, 2010, regular meeting, the Orange County Board of County Commissioners adopted a Social Justice Goal for Orange County. The Vision for Social Justice includes an objective for "Ensuring economic self-sufficiency by fostering a sustainable community in which individuals can sufficiently provide for the physical, social, and mental needs of themselves and their dependents, and by providing safety net mechanisms for those who find themselves unable to do so." One of the specific actions to be implemented to ensure 'economic self-sufficiency' is to provide a living wage.

For the 2014-15 fiscal year, the Living Wage is \$12.76 per hour. Based on a review of all employees, some employees in the following groups would be impacted by an increase in their minimum hourly rate to the Living Wage (\$12.76). Not all employees in each of these groups would be impacted as they currently make more than the Living Wage.

- **Child Nutrition Substitutes** – currently child nutrition substitutes are paid an hourly rate of \$9.15 per hour, a difference of \$3.61 per hour.
- **After School Site Employees (Hourly)** – there are currently 17 after school employees who are not otherwise employed in another capacity by Orange County Schools; 9 of these employees earn less than the current Living Wage, between \$2.11 and \$5.37 less per hour.
- **After School Substitutes** – currently there are 6 substitutes who serve in the After School Program and are paid \$5.37 less per hour than the Living Wage.
- **Substitute Teachers** – non-licensed substitute teachers earn \$75.00 per day; for a 7.5 hour day, that's \$10.00 per hour, a difference of \$2.76 per hour.

\*This document has been revised to reflect a change in the Orange County local rate.

Contact Person: Donna Brinkley, Chief Finance Officer



## BUSINESS CASE

**Initiative: Leadership Development**

### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Initiate on-going training and support in order to develop current and future leaders in Orange County Schools	\$50,000	This a recurring expenditure

### Expected Results

Orange County Schools will increase leadership capacity in building-level leaders including teacher leaders, assistant principals and principals, as well as central services-level leaders including directors and members of the cabinet by providing targeted development and support based on an assessment of challenges and needs. Effective succession planning will be possible as employees develop and grow as leaders. Employees new to positions of leadership will have support in ways in addition to mentoring and coaching.

### Evidence or Reasoning for this Recommendation

There is no structured leadership development activity in Orange County Schools currently. Following an assessment of leadership challenges, prior training, and established standards for leaders, a framework based on the results of the assessment will allow focused effort on the part of the district. Turnover of leaders in Orange County Schools, both at the building and central services levels is of concern. A well-designed and executed leadership development plan will impact both retention and recruitment of employees.

Contact Person: Del Burns



**Initiative: Restore a Maintenance position to address identified significant areas of deferred maintenance throughout the district**

### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Restore a Maintenance Technician position	\$47,765	Restoring a cut position; recurring expense; includes salary and benefit costs

### Expected Results

Restoring a previously frozen position (vacancy from 2010 - 2011 timeframe that went unfilled) will allow the District to hire a Maintenance Technician with varying skills in carpentry, construction, painting, etc. who can work with the current staff to address items identified as deferred maintenance in the recent facilities study. Though this will not completely remedy the issues associated with deferred maintenance, staffing a position will provide more depth in the Maintenance department to begin addressing the most pressing needs.

### Evidence or Reasoning for this Recommendation

Refer to the recent facilities assessment for the catalog of deferred maintenance issues throughout the district.

Additional evidence:

- **Student Growth** – increase since 2007-08 (6,964) more than 600 students to the current 7,576 students (Month 4 Principals' Monthly Report Student Membership number)
- **Increase in facilities/square footage, with no increase in Maintenance personnel** – Gravelly Hill Middle School (2006); Partnership Academy (separate facility; 2006); Administrative Annex (2012); Additional athletic fields/grounds maintenance with opening new facilities
- **Industry standards (square footage by employee)** – 2005 International Facility Management Association (IFMA) survey recommends a staffing ratio of 1 maintenance FTE (full time equivalent) position per 47,000 square feet; total district building square footage is 1,378,432, which at a ratio of 1:47,000 is a total of 29 FTE positions. There are currently 18 FTE positions in Maintenance.

Contact Person: Pam Jones, Interim Deputy Superintendent



**Initiative: Increase benefits provided to Orange County Schools employees.**

**Implementation Timeline and Budget Needed**

<b>2014-2015</b>	<b>Amount</b>	<b>Notes</b>
Provide vision insurance and increase life insurance by \$10,000 for 1000 OCS employees	\$134,400	This is a recurring expenditure.
Additional life insurance	\$15,600	
Vision (Comprehensive)	\$118,800	

**Expected Results**

**Increased employer-paid benefits for OCS employees will positively impact future retention.**

**Evidence or Reasoning for this Recommendation**

**The teacher turnover rate for 2012-2013 increased to 16% from 10% in the prior year. Few school districts provide employer-paid vision insurance. Enhancing the employee benefit package will reduce out-of-pocket costs for all employees in the district.**

Contact Person: Donna Brinkley, Finance Director

# ORANGE COUNTY SCHOOLS

## 2014-2015 Local Budget Summary

<u>REVENUES</u>	<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Budget</u>
2.4110 County Appropriation	\$ 25,060,154	\$ 28,080,975
2.4110.007 County Appropriation - Fair Funding	494,000	494,000
2.4410 Fines & Forfeitures	200,000	200,000
2.4450 Interest	70,000	68,000
2.4910 Fund Balance Appropriated	3,263,999	1,134,400
Fund Balance Carryover	-	1,531,806
<b>TOTAL REVENUES</b>	<b><u>\$ 29,088,153</u></b>	<b><u>\$ 31,509,181</u></b>

  

<u>EXPENDITURES</u>	<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Budget</u>
PRC 001 REGULAR CLASSROOM TEACHERS (Salaries, Supplements, Benefits, Matching Funds, 6th & 9th Grade Academies and Vocational Rehabilitation Match)	\$ 7,424,798	\$ 7,791,929
PRC 002 CENTRAL OFFICE ADMINISTRATION (Salaries, Supplements and Benefits)	1,290,674	1,539,066
PRC 003 NON-INSTRUCTIONAL SUPPORT (Custodial, Clerical, Technology, Substitute Salaries, Benefits, Custodial Contracted Services and Living Wage Adj.)	4,447,651	4,568,415 (1)
PRC 005 SCHOOL BUILDING ADMINISTRATION (Principal and Assistant Principal Salaries, Supplements, Benefits and Travel)	1,043,427	1,131,722
PRC 007 INSTRUCTIONAL SUPPORT (Psychologists, Social Workers, Media Specialists, Guidance Counselors, Nurses, and Literacy Coaches Salaries and Benefits)	917,374	1,732,086 (2)



# ORANGE COUNTY SCHOOLS

## 2014-2015 Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Budget</u>	
PRC 009	<b>NON-CONTRIBUTORY BENEFITS</b> (Longevity, Bonus Leave Payout, Annual Leave Payout and Benefits, Unemployment Insurance, Worker's Comp. Insurance, Life Ins. and Vision)	\$ 514,578	\$ 697,772	(3)
PRC 013	<b>CAREER AND TECHNICAL EDUCATION</b> (Voc Ed. Network Certification Tests, Workshops and Student and Employee Travel)	4,248	4,248	
PRC 015	<b>TECHNOLOGY</b> (Contracted Repairs and Maintenance, Travel, Computer Software and Supplies, and Computer Equipment)	957,549	381,750	
PRC 024	<b>DSSF</b> (Supplement Pay)	15,292	15,677	
PRC 027	<b>TEACHER ASSISTANTS K-3</b> (Salaries, Substitute Pay and Benefits)	255,992	407,028	
PRC 032	<b>EXCEPTIONAL CHILDREN</b> (Salaries, Benefits, Contracted Services, Staff Development, Travel, Supplies & Materials and Furniture & Equipment)	1,259,566	1,316,653	
PRC 034	<b>ACADEMICALLY GIFTED PROGRAM</b> (Teachers, Substitutes, Benefits, Staff Development, and Supplies and Materials)	349,341	372,565	
PRC 035	<b>SCHOOL FOOD SERVICES</b> (Unpaid Charged Meals)	1,200	1,000	
PRC 036	<b>TRANSFER TO CHARTER SCHOOLS</b> (Per Pupil Allotment Sent to Charter Schools)	1,091,847	1,755,510	
PRC 050	<b>TITLE I</b> (Supplement Pay)	58,485	70,036	
PRC 054	<b>ENGLISH AS A SECOND LANGUAGE</b> (Teachers, Substitutes, Benefits, Travel and Supplies & Materials)	320,588	281,832	
PRC 056	<b>TRANSPORTATION</b> (Salaries and Benefits, Repair Parts and Materials, Fuel, Tires & Tubes and Equipment)	535,943	448,028	
PRC 060	<b>IDEA TITLE VI-B</b> (Supplement Pay)	177,400	165,862	

# ORANGE COUNTY SCHOOLS

## 2014-2015 Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Budget</u>
<b>PRC 061</b>	<b>INSTRUCTIONAL SUPPLIES</b> (IB Exam Fees, Supplies & Materials and Library Books)	\$ 171,392	\$ 221,392
<b>PRC 069</b>	<b>AT RISK STUDENT SERVICES</b> (Salaries, Benefits, Contracted Services, Staff Development, Travel and Supplies & Materials)	200,000	200,000
<b>PRC 103</b>	<b>TITLE II</b> (Salary, Supplement and Benefits)	48,582	45,715
<b>PRC 701</b>	<b>AFTER SCHOOL PROGRAM</b> (Middle School After School)	125,000	125,000
<b>PRC 706</b>	<b>NON-YELLOW BUS</b> (Activity Buses and Bus Driver Supplements)	51,578	53,231
<b>PRC 801</b>	<b>CURRICULAR SERVICES</b> (Salaries, Benefits, Contracted Services, Printing, Fieldtrips, Travel, Memberships, Supplies & Materials and Science Program Enhancements)	662,824	512,952
<b>PRC 802</b>	<b>OPERATION OF PLANT</b> (Maintenance Salaries, Benefits, District Wide Utilities, Contracted Services, Security Monitoring, Maintenance Projects, Supplies & Materials and Gas & Oil)	4,530,130	4,554,679
<b>PRC 803</b>	<b>HUMAN RESOURCES</b> (Criminal Records Check, Staff Development, Printing, Magellan Employee Assistance Program, Travel, HRMS Fees, Supplies, Sub Finder, Scanning, Recruitment Travel and Recruitment Materials)	184,252	184,252
<b>PRC 804</b>	<b>FINANCIAL SERVICES</b> (Copier Costs, Contracted Services, Staff Development, Printing, Travel, Liability, Vehicle & Property Insurance, Student Accident & Boiler Ins., Office Supplies, Fidelity Bond, and Memberships)	448,325	471,565
<b>PRC 805</b>	<b>SUPPORT SERVICES</b> (Mobile Communications, Staff Development and Supplies and Materials)	31,236	5,050
<b>PRC 806</b>	<b>DISTRICT SAFETY</b> (Resource Officers and Reserve Officers)	-	180,000

# ORANGE COUNTY SCHOOLS

## 2014-2015 Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Budget</u>	
<b>PRC 807</b>	<b>SAFE HAVENS</b> (Access Control, Security Monitoring)	\$ -	\$ 320,000	(4)
<b>PRC 808</b>	<b>FACILITIES STUDY IMPLEMENTATION</b> (Additional Maintenance Position and Additional Maintenance Projects)	-	197,765	(5) (6)
<b>PRC 840</b>	<b>DSS FAMILY SOCIAL WORKERS</b> (School Social Workers' Salaries and Benefits)	387,192	-	
<b>PRC 850</b>	<b>PROJECT GRADUATION</b> (Contracted Services and Supplies & Materials)	12,000	12,000	
<b>PRC 851</b>	<b>CULTURAL ARTS</b> (Supplements, Benefits, Contracted Services and Supplies & Materials)	86,667	86,699	
<b>PRC 854</b>	<b>BAND</b> (Band Instrument Repair and Band Grants to Schools)	67,240	67,240	
<b>PRC 860</b>	<b>ATHLETICS</b> (Supplements, Benefits, Catastrophic Insurance and Athletic Grants to Schools)	629,203	631,312	
<b>PRC 861</b>	<b>CO-CURRICULAR CLUBS</b> (Supplements, Benefits and Supplies and Materials)	49,522	49,682	
<b>PRC 890</b>	<b>BOARD OF EDUCATION</b> (Salaries, Benefits, Contracted Services, Workshops, Travel & Supplies)	90,036	91,675	
<b>PRC 891</b>	<b>EXECUTIVE ADMINISTRATION</b> (Awards & Recognitions, Office Postage, Supplies and Materials and Staff Development)	26,574	29,050	
<b>PRC 892</b>	<b>BOARD AND ADMINISTRATION SUPPORT</b> (Memberships & Fees, Legal Fees, Internal Auditor's Salary and Benefits, External Audit Costs and Leadership Development)	535,800	426,000	(7)
<b>PRC 900</b>	<b>PUBLIC RELATIONS</b> (Salary, Benefits, Printing/Promotional Materials, Supplies, and Membership Fees)	84,648	87,997	

# ORANGE COUNTY SCHOOLS

## 2014-2015 Local Budget Summary

<u>EXPENDITURES</u>	2013-2014 Budget	2014-2015 Budget
<b>PRC 994 FUND BALANCE</b> (C.W. Stanford HVAC upgrade)	\$ -	\$ 116,705
<b>PRC 000 DEBT SERVICE EXPENSE</b> (Local Laptop Payment/Installment)	-	158,042
<b>TOTAL EXPENSES</b>	<b>\$ 29,088,153</b>	<b>\$ 31,509,182</b>

- (1) Living Wage Adjustment \$100,000
- (2) Preserve Family Specialist/Social Workers \$307,808
- (3) Vision Insurance and Increased Life Insurance \$134,400
- (4) Safety Initiatives \$320,000
- (5) Deferred Maintenance \$150,000
- (6) Restore Maintenance Position \$47,765
- (7) Leadership Development \$50,000

Orange County Schools  
Local Current Expense Budget 2014-2015

REVENUES:

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>Additional Appr. From BOE</u>	<u>TOTAL 2014-2015 BUDGET</u>
2.4110	County Appropriation	\$ 25,060,154	\$ 25,060,154	\$ 28,080,975	\$ -	\$ 28,080,975
2.4110.007	County Appropriation - Fair Funding	494,000	494,000	494,000	-	494,000
2.4410	Fines & Forfeitures	200,000	207,429	200,000	-	200,000
2.4450	Interest	70,000	56,208	68,000	-	68,000
2.4910	Fund Balance - Appropriated	3,263,999	416,684	1,134,400	-	1,134,400
	Fund Balance - Carryover	-	-	1,531,806	-	1,531,806
	<b>TOTAL REVENUES</b>	<b><u>\$ 29,088,153</u></b>	<b><u>\$ 26,234,475</u></b>	<b><u>\$ 31,509,181</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 31,509,181</u></b>

\* Due to increase of 197 students  
Due to per pupil increase of \$302

Orange County Schools  
Local Current Expense Budget 2014-2015

**EXPENDITURES:**

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.001.121	Salaries - Teachers	\$ 2,441,114	\$ 2,477,581	\$ 2,477,460	\$ -	\$ 2,477,460
2.5110.001.125	Salaries - New Teacher Orientation	1,500	-	1,500	-	1,500
2.5110.001.143	Tutor - Within Instructional Day	6,100	-	6,100	-	6,100
2.5110.001.181	Teacher Supplements	585,001	610,328	827,048	-	827,048
2.5110.001.192	Additional Responsibility Stipend	15,027	6,683	15,027	-	15,027
2.5110.001.211	Employer's Social Security Cost	233,229	229,699	254,526	-	254,526
2.5110.001.221	Employer's Retirement Cost	447,860	449,809	505,130	-	505,130
2.5110.001.231	Employer's Hospitalization Cost	383,797	395,589	394,590	-	394,590
2.5110.001.311	Contracted Services	82,500	105,952	162,500	-	162,500
2.5110.001.327	Vehicle Rental	-	826	-	-	-
2.5110.001.411	Supplies and Materials - Matching Funds	13,000	14,953	13,000	-	13,000
2.5111.001.181	Teacher Supplements	906,692	829,604	687,599	-	687,599
2.5111.001.211	Employer's Social Security Cost	66,302	63,465	52,601	-	52,601
2.5111.001.221	Employer's Retirement Cost	127,317	121,870	104,584	-	104,584
2.5112.001.121	Salary - Cultural Arts Teacher	123,200	141,619	168,500	-	168,500
2.5112.001.181	Teacher Supplements	1,039,630	1,040,257	1,109,602	-	1,109,602
2.5112.001.211	Employer's Social Security Cost	88,957	90,069	97,235	-	97,235
2.5112.001.221	Employer's Retirement Cost	170,820	173,642	193,327	-	193,327
2.5112.001.231	Employer's Hospitalization Cost	21,140	24,438	26,890	-	26,890

Orange County Schools  
Local Current Expense Budget 2014-2015

CODE PRC 001	DESCRIPTION REGULAR CLASSROOM TEACHERS	2013-2014 BUDGET	2013-2014 ACTUAL	2014-2015 BUDGET	Additional Appr. From BOE	TOTAL 2014-2015 BUDGET
2.5113.001.121	Salary - Physical Education Teacher	\$ 256,892	\$ 68,482	\$ 288,096	-	\$ 288,096
2.5113.001.211	Employer's Social Security Cost	19,652	5,010	22,040	-	22,040
2.5113.001.221	Employer's Retirement Cost	37,738	10,084	43,820	-	43,820
2.5113.001.231	Employer's Hospitalization Cost	26,425	5,086	32,268	-	32,268
2.5114.001.121	Salary - Foreign Language Teacher	186,775	143,949	152,000	-	152,000
2.5114.001.211	Employer's Social Security Cost	14,288	10,988	11,628	-	11,628
2.5114.001.221	Employer's Retirement Cost	27,437	21,136	23,119	-	23,119
2.5114.001.231	Employer's Hospitalization Cost	31,710	24,327	26,890	-	26,890
2.5210.001.121	Salary - Teacher - Exceptional Children	15,400	20,668	18,150	-	18,150
2.5210.001.181	Director Supplements	10,751	8,228	19,320	-	19,320
2.5210.001.211	Employer's Social Security Cost	2,000	2,201	2,867	-	2,867
2.5210.001.221	Employer's Retirement Cost	3,842	2,089	5,699	-	5,699
2.5210.001.231	Employer's Hospitalization Cost	2,643	1,051	5,378	-	5,378
2.5210.001.311	Vocational Rehab Match	30,000	28,244	30,000	-	30,000
2.5310.001.231	Employer's Hospitalization Cost	-	865	-	-	-
2.5820.001.181	Supplement	4,952	5,942	5,503	-	5,503
2.5820.001.211	Employer's Social Security Cost	379	455	421	-	421
2.5820.001.221	Employer's Retirement Cost	728	873	837	-	837
2.5840.001.181	Supplement	-	-	5,432	-	5,432

Orange County Schools  
Local Current Expense Budget 2014-2015

<u>CODE</u> <u>PRC 001</u>	<u>DESCRIPTION</u> <u>REGULAR CLASSROOM TEACHERS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5840.001.211	Employer's Social Security Cost	\$ -	\$ -	\$ 416	\$ -	\$ 416
2.5840.001.221	Employer's Retirement Cost	-	-	826	-	826
<b>TOTAL</b>		<b>\$ 7,424,798</b>	<b>\$ 7,136,062</b>	<b>\$ 7,791,929</b>	<b>\$ -</b>	<b>7,791,929</b>

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5401.002.113	Salary - Principal Mentor	\$ -	\$ 5,670	\$ -	\$ -	\$ -
2.5401.002.211	Employer's Social Security Cost	-	434	-	-	-
2.61XX.002.1XX	Salary - Central Office Admin.	322,684	241,984	301,444	-	301,444
2.61XX.002.181	Supplement - Central Office Admin.	62,940	49,100	50,977	-	50,977
2.61XX.002.211	Employer's Social Security Cost	29,501	20,410	26,960	-	26,960
2.61XX.002.221	Employer's Retirement Cost	56,648	42,787	53,604	-	53,604
2.61XX.002.231	Employer's Hospitalization Cost	25,738	20,052	26,890	-	26,890
2.6200.002.113	Salary - Director	74,556	74,556	75,060	-	75,060
2.6200.002.181	Supplement - Central Office Admin	8,946	8,946	9,008	-	9,008
2.6200.002.211	Employer's Social Security Cost	6,388	6,388	6,431	-	6,431
2.6200.002.221	Employer's Retirement Cost	12,266	12,267	12,787	-	12,787
2.6200.002.231	Employer's Hospitalization Cost	5,285	-	5,378	-	5,378
2.6400.002.113	Salary - Central Office Administration	74,244	74,244	105,504	-	105,504
2.6400.002.181	Supplement-Central Office Admin	12,122	12,122	3,553	-	3,553
2.6400.002.211	Employer's Social Security Cost	6,608	6,258	8,343	-	8,343



Orange County Schools  
Local Current Expense Budget 2014-2015

CODE PRC 002	DESCRIPTION <u>CENTRAL OFFICE ADMINISTRATION</u>	2013-2014 BUDGET	2013-2014 ACTUAL	2014-2015 BUDGET	Additional Appr. From BOE	TOTAL 2014-2015 BUDGET
2.6400.002.221	Employer's Retirement Cost	\$ 12,687	\$ 12,687	\$ 16,588	\$ -	\$ 16,588
2.6400.002.231	Employer's Hospitalization Cost	5,285	5,285	5,378	-	5,378
2.65XX.002.113	Salary - Central Office Admin.	58,152	52,717	59,897	-	59,897
2.65XX.002.181	Supplement - Central Office Admin	22,394	21,022	23,066	-	23,066
2.65XX.002.211	Employer's Social Security Cost	6,162	5,634	6,347	-	6,347
2.65XX.002.221	Employer's Retirement Cost	11,833	9,517	12,619	-	12,619
2.65XX.002.231	Employer's Hospitalization Cost	5,285	4,404	5,378	-	5,378
2.66XX.002.113	Salary - Central Office Admin.	103,835	71,518	113,460	-	113,460
2.66XX.002.181	Supplement - Central Office Admin	22,340	17,865	23,010	-	23,010
2.66XX.002.211	Employer's Social Security Cost	9,651	2,350	10,440	-	10,440
2.66XX.002.221	Employer's Retirement Cost	18,534	13,130	20,757	-	20,757
2.66XX.002.231	Employer's Hospitalization Cost	10,570	6,501	10,756	-	10,756
2.67XX.002.113	Salary - Central Office Admin.	81,108	67,590	83,541	-	83,541
2.67XX.002.181	Supplement - Central Office Admin	9,733	12,872	13,258	-	13,258
2.67XX.002.211	Employer's Social Security Cost	6,950	6,103	7,405	-	7,405
2.67XX.002.221	Employer's Retirement Cost	13,345	11,820	14,723	-	14,723
2.67XX.002.231	Employer's Hospitalization Cost	5,285	4,837	5,378	-	5,378
2.6941.002.111	Salary - Superintendent	-	100,000	-	-	-
2.6942.002.11X	Salary - Associate Superintendent	-	69,900	225,800	-	225,800
2.69XX.002.181	Supplement - Central Office Admin.	121,907	45,513	75,082	-	75,082

Orange County Schools  
Local Current Expense Budget 2014-2015

CODE <u>PRC 002</u>	DESCRIPTION <u>CENTRAL OFFICE ADMINISTRATION</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.69XX.002.182	Travel Supplement	\$ 25,200	\$ 11,560	\$ 25,200	\$ -	\$ 25,200
2.69XX.002.211	Employer's Social Security Cost	11,253	13,206	24,945	-	24,945
2.69XX.002.221	Employer's Retirement Cost	21,610	6,052	49,597	-	49,597
2.69XX.002.231	Employer's Hospitalization Cost	-	14,650	10,756	-	10,756
2.7100.002.181	Supplement - Central Office Admin	-	2,640	-	-	-
2.7100.002.211	Employer's Social Security Cost	-	202	-	-	-
2.7200.002.181	Supplement - Central Office Admin	7,871	7,871	7,932	-	7,932
2.7200.002.211	Employer's Social Security Cost	602	602	607	-	607
2.7200.002.221	Employer's Retirement Cost	1,156	1,156	1,207	-	1,207
	<b>TOTAL</b>	<b>\$ 1,290,674</b>	<b>\$ 1,174,421</b>	<b>\$ 1,539,066</b>	<b>\$ -</b>	<b>\$ 1,539,066</b>

CODE <u>PRC 003</u>	DESCRIPTION <u>NON-INSTRUCTIONAL SUPPORT</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.51XX.003.162	Salaries - Substitutes	\$ 288,439	\$ 281,798	\$ 260,000	\$ -	\$ 260,000
2.51XX.003.181	Classified Supplement	3,388	3,388	3,630	-	3,630
2.51XX.003.211	Employer's Social Security Cost	22,325	21,814	20,168	-	20,168
2.51XX.003.221	Employer's Retirement Cost	498	790	552	-	552
2.52XX.003.162	Salaries - Substitutes	1,878	2,855	2,000	-	2,000
2.52XX.003.211	Employer's Social Security Cost	144	218	153	-	153
2.53XX.003.162	Salaries - Substitutes	3,683	3,237	3,000	-	3,000
2.53XX.003.211	Employer's Social Security Cost	282	247	229	-	229

**Orange County Schools  
Local Current Expense Budget 2014-2015**

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.540X.003.151	Salaries - School Based Personnel	\$ 610,365	\$ 511,016	\$ 509,369	\$ -	\$ 509,369
2.540X.003.199	Overtime Pay	-	1,140	-	-	-
2.540X.003.211	Employer's Social Security Cost	46,693	36,147	38,967	-	38,967
2.540X.003.221	Employer's Retirement Cost	89,663	75,273	77,475	-	77,475
2.540X.003.231	Employer's Hospitalization Cost	105,700	91,216	91,426	-	91,426
2.5810.003.162	Salaries - Substitutes	6,000	-	-	-	-
2.5810.003.211	Employer's Social Security Cost	459	-	-	-	-
2.5820.003.151	Power School Clerical Salaries	336,792	337,720	371,464	-	371,464
2.5820.003.211	Employer's Social Security Cost	25,765	23,547	28,417	-	28,417
2.5820.003.221	Employer's Retirement Cost	49,475	49,620	56,500	-	56,500
2.5820.003.231	Employer's Hospitalization Cost	58,135	52,399	64,536	-	64,536
2.5830.003.151	Guidance Clerical Support	36,280	7,386	25,120	-	25,120
2.5830.003.211	Employer's Social Security Cost	2,775	222	1,922	-	1,922
2.5830.003.221	Employer's Retirement Cost	5,330	1,099	3,821	-	3,821
2.5830.003.231	Employer's Hospitalization Cost	5,285	2,210	5,378	-	5,378
2.61XX.003.151	Salary - Secretary	39,468	3,289	40,652	-	40,652
2.61XX.003.181	Supplement - Classified Staff	445,000	445,284	460,284	-	460,284
2.61XX.003.211	Employer's Social Security Cost	37,062	25,058	38,322	-	38,322
2.61XX.003.221	Employer's Retirement Cost	71,168	64,460	76,192	-	76,192
2.61XX.003.231	Employer's Hospitalization Cost	5,285	865	5,378	-	5,378
2.6400.003.146	Power School Coordinator	40,152	40,152	40,656	-	40,656

**Orange County Schools  
Local Current Expense Budget 2014-2015**

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6400.003.151	Salary - Technology Admin. Assistant	\$ 34,812	\$ 35,312	\$ 35,640	\$ -	\$ 35,640
2.6400.003.211	Employer's Social Security Cost	5,735	5,756	5,836	-	5,836
2.6400.003.221	Employer's Retirement Cost	11,012	11,086	11,605	-	11,605
2.6400.003.231	Employer's Hospitalization Cost	10,570	10,569	10,756	-	10,756
2.6401.003.151	Salary - Technology Assistants	125,950	123,388	125,380	-	125,380
2.6401.003.152	Salary - Technology Network Support	211,056	259,695	295,638	-	295,638
2.6401.003.211	Employer's Social Security Cost	25,781	27,698	32,208	-	32,208
2.6401.003.221	Employer's Retirement Cost	49,506	54,690	64,037	-	64,037
2.6401.003.231	Employer's Hospitalization Cost	47,565	40,593	64,536	-	64,536
2.6520.003.151	Salaries - Print Shop	66,456	66,456	67,464	-	67,464
2.6520.003.211	Employer's Social Security Cost	5,084	5,006	5,161	-	5,161
2.6520.003.221	Employer's Retirement Cost	9,762	9,762	10,261	-	10,261
2.6520.003.231	Employer's Hospitalization Cost	10,570	10,569	10,756	-	10,756
2.6540.003.173	Salary - Custodians	10,585	-	100,000	-	100,000
2.6540.003.199	Overtime - Custodians	1,000	-	500	-	500
2.6540.003.211	Employer's Social Security Cost	810	(1)	7,688	-	7,688
2.6540.003.221	Employer's Retirement Cost	1,702	-	15,286	-	15,286
2.6540.003.231	Employer's Hospitalization Cost	-	94	-	-	-
2.6540.003.311	Contracted Services	653,832	657,265	657,265	-	657,265
2.6560.003.171	Salary - Courier	20,000	14,101	15,000	-	15,000

Orange County Schools  
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CODE PRC 003	DESCRIPTION <u>NON-INSTRUCTIONAL SUPPORT</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.6560.003.211	Employer's Social Security Cost	\$ 1,530	\$ 1,049	\$ 1,148	\$ -	\$ 1,148
2.6560.003.221	Employer's Retirement Cost	2,938	2,006	2,282	-	2,282
2.6560.003.231	Employer's Hospitalization Cost	2,643	2,730	2,718	-	2,718
2.6610.003.151	Salary - Financial Services Clerical	201,781	59,039	119,484	-	119,484
2.6610.003.211	Employer's Social Security Cost	15,436	4,309	9,141	-	9,141
2.6610.003.221	Employer's Retirement Cost	29,641	8,673	18,173	-	18,173
2.6610.003.231	Employer's Hospitalization Cost	29,068	9,082	16,134	-	16,134
2.6620.003.151	Salary - Human Resources Clerical	156,479	174,183	163,992	-	163,992
2.6620.003.199	Overtime Pay	-	1,034	-	-	-
2.6620.003.211	Employer's Social Security Cost	11,971	13,137	12,545	-	12,545
2.6620.003.221	Employer's Retirement Cost	17,681	18,281	24,943	-	24,943
2.6620.003.231	Employer's Hospitalization Cost	15,855	15,427	21,512	-	21,512
2.6710.003.151	Salary - Accountability Assistant	23,856	16,067	15,576	-	15,576
2.6710.003.153	Salary - Accountability Specialist	45,000	39,237	43,308	-	43,308
2.6710.003.211	Employer's Social Security Cost	5,268	4,017	4,505	-	4,505
2.6710.003.221	Employer's Retirement Cost	6,611	5,764	8,956	-	8,956
2.6710.003.231	Employer's Hospitalization Cost	7,928	4,419	8,067	-	8,067
2.694X.003.151	Salary - Administrative Clerical	174,552	168,409	174,012	-	174,012
2.694X.003.211	Employer's Social Security Cost	13,354	12,143	13,312	-	13,312
2.694X.003.221	Employer's Retirement Cost	25,642	24,739	26,467	-	26,467

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CODE <u>PRC 003</u>	DESCRIPTION <u>NON-INSTRUCTIONAL SUPPORT</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.694X.003.231	Employer's Hospitalization Cost	\$ 21,140	\$ 20,242	\$ 21,512	\$ -	\$ 21,512
2.51XX.003.XXX	Living Wage Adjustment	-	-	-	100,000	100,000
<b>TOTAL</b>		<b><u>\$ 4,447,651</u></b>	<b><u>\$ 4,018,478</u></b>	<b><u>\$ 4,468,415</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 4,568,415</u></b>

CODE <u>PRC 005</u>	DESCRIPTION <u>SCHOOL BUILDING ADMINISTRATION</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.5401.005.114	Salary - Principal	\$ -	\$ 5,418	\$ -	\$ -	\$ -
2.5401.005.181	Supplements - Principals	231,108.00	231,701	238,108	-	238,108
2.5401.005.211	Employer's Social Security Cost	17,680	18,138	18,215	-	18,215
2.5401.005.221	Employer's Retirement Cost	33,950	33,570	36,025	-	36,025
2.5401.005.332	Travel - Principals	6,955	1,710	6,955	-	6,955
2.5402.005.116	Salaries - Assistant Principals	460,294	364,732	482,713	-	482,713
2.5402.005.181	Assistant Principals - Supplement	110,793	77,101	140,566	-	140,566
2.5402.005.211	Employer's Social Security Cost	43,689	32,037	47,681	-	47,681
2.5402.005.221	Employer's Retirement Cost	83,893	64,707	94,801	-	94,801
2.5402.005.231	Employer's Hospitalization Cost	47,565	40,140	59,158	-	59,158
2.5403.005.332	School Clerical Travel	7,500	7,165	7,500	-	7,500
<b>TOTAL</b>		<b><u>\$ 1,043,427</u></b>	<b><u>\$ 876,418</u></b>	<b><u>\$ 1,131,722</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,131,722</u></b>

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CODE PRC 007	DESCRIPTION INSTRUCTIONAL SUPPORT	2013-2014 BUDGET	2013-2014 ACTUAL	2014-2015 BUDGET	Additional Appr. From BOE	TOTAL 2014-2015 BUDGET
2.5110.007.135	Salary - Literacy Coach	\$ 102,300	\$ 72,978	\$ 156,530	\$ -	\$ 156,530
2.5110.007.211	Employer's Social Security Cost	7,826	4,798	11,975	-	11,975
2.5110.007.221	Employer's Retirement Cost	15,028	10,744	23,808	-	23,808
2.5110.007.231	Employer's Hospitalization Cost	10,570	11,066	21,512	-	21,512
2.5210.007.133	Salary - Psychological Services	-	9,927	-	-	-
2.5210.007.211	Employer's Social Security Cost	-	759	-	-	-
2.5320.007.131	Salary - 8 Family Specialist	-	-	387,192	143,474	530,666
2.5320.007.211	Employer's Social Security Cost	-	-	-	40,596	40,596
2.5320.007.221	Employer's Retirement Cost	-	-	-	80,714	80,714
2.5320.007.231	Employer's Hospitalization Cost	-	-	-	43,024	43,024
2.5810.007.131	Salaries - Media Specialist	254,335	229,678	240,900	-	240,900
2.5810.007.211	Employer's Social Security Cost	19,457	16,789	18,429	-	18,429
2.5810.007.221	Employer's Retirement Cost	37,362	33,782	36,641	-	36,641
2.5810.007.231	Employer's Hospitalization Cost	38,320	24,183	32,268	-	32,268
2.5830.007.131	Salaries - Guidance	278,235	282,995	295,030	-	295,030
2.5830.007.211	Employer's Social Security Cost	21,285	20,097	22,570	-	22,570
2.5830.007.221	Employer's Retirement Cost	40,873	41,588	44,874	-	44,874
2.5830.007.231	Employer's Hospitalization Cost	38,320	40,656	43,024	-	43,024
2.5840.007.131	Salaries - Nurses	39,380	53,916	60,588	-	60,588
2.5840.007.211	Employer's Social Security Cost	3,013	4,078	6,084	-	6,084

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CODE <u>PRC 007</u>	DESCRIPTION <u>INSTRUCTIONAL SUPPORT</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.5840.007.221	Employer's Retirement Cost	\$ 5,785	\$ 7,287	\$ 12,097	\$ -	\$ 12,097
2.5840.007.231	Employer's Hospitalization Cost	5,285	4,419	10,756	-	10,756
<b>TOTAL</b>		<b><u>\$ 917,374</u></b>	<b><u>\$ 869,738</u></b>	<b><u>\$ 1,424,278</u></b>	<b><u>\$ 307,808</u></b>	<b><u>\$ 1,732,086</u></b>

CODE <u>PRC 009</u>	DESCRIPTION <u>NON-CONTRIBUTORY BENEFITS</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.511X.009.184	Longevity Pay	\$ 73,923	\$ 52,372	\$ 52,372	\$ -	\$ 52,372
2.511X.009.188	Annual Leave Payout	10,338	20,992	20,992	-	20,992
2.511X.009.211	Employer's Social Security Cost	1,407	5,600	5,612	-	5,612
2.511X.009.221	Employer's Retirement Cost	2,262	10,751	11,159	-	11,159
2.511X.009.231	Employer's Hospitalization Cost	-	291	-	-	-
2.511X.009.233	Unemployment	52,973	54,178	52,973	-	52,973
2.511X.009.235	Life Insurance	3,772	3,502	3,772	-	3,772
2.5110.009.363	Assessments/Penalties	732	-	732	-	732
2.5120.009.233	Unemployment Insurance	-	3	-	-	-
2.5120.009.235	Life Insurance	258	264	258	-	258
2.5210.009.184	Longevity	16,567	9,200	9,200	-	9,200
2.5210.009.185	Bonus Leave Payout	29	2,035	2,035	-	2,035
2.5210.009.188	Annual Leave Payout	12,681	30,229	30,229	-	30,229
2.5210.009.189	Short Term Disability - 1st six months	-	1,833	-	-	-



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CODE PRC 009	DESCRIPTION <u>NON-CONTRIBUTORY BENEFITS</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.5210.009.211	Employer's Social Security Cost	\$ 958	\$ 3,219	\$ 3,172	\$ -	\$ 3,172
2.5210.009.221	Employer's Retirement Cost	1,809	6,043	6,307	-	6,307
2.5210.009.231	Employer's Hospitalization Cost	-	454	-	-	-
2.5210.009.233	Unemployment Insurance	-	7,807	7,807	-	7,807
2.5230.009.184	Longevity	-	501	501	-	501
2.5230.009.211	Employer's Social Security Cost	-	38	38	-	38
2.5230.009.221	Employer's Retirement Cost	-	74	74	-	74
2.5260.009.184	Longevity	557	3,565	3,565	-	3,565
2.5260.009.188	Annual Leave Payout	-	5,261	5,261	-	5,261
2.5260.009.189	Short Term Disability - 1st six months	-	712	712	-	712
2.5260.009.211	Employer's Social Security Cost	43	730	1,442	-	1,442
2.5260.009.221	Employer's Retirement Cost	79	1,277	1,277	-	1,277
2.5260.009.233	Unemployment Insurance	-	773	-	-	-
2.5270.009.184	Longevity	-	289	289	-	289
2.5270.009.188	Annual Leave Payout	417	2,071	2,071	-	2,071
2.5270.009.211	Employer's Social Security Cost	32	178	181	-	181
2.5270.009.221	Employer's Retirement Cost	59	347	359	-	359
2.5270.009.233	Unemployment Insurance	-	1,309	1,309	-	1,309
2.52XX.009.235	Life Insurance	1,106	1,195	1,195	-	1,195
2.53XX.009.184	Longevity	2,252	481	481	-	481

**Orange County Schools  
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<u>CODE PRC 009</u>	<u>DESCRIPTION NON-CONTRIBUTORY BENEFITS</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>Additional Appr. From BOE</u>	<u>TOTAL 2014-2015 BUDGET</u>
2.53XX.009.211	Employer's Social Security Cost	\$ -	\$ 37	\$ 37	\$ -	\$ 37
2.53XX.009.221	Employer's Retirement Cost	-	29	73	-	73
2.53XX.009.233	Unemployment Insurance	-	1,122	1,122	-	1,122
2.53XX.009.235	Life Insurance	262	296	262	-	262
2.540X.009.184	Longevity	30,161	22,455	22,455	-	22,455
2.540X.009.188	Annual Leave Payout	9,127	5,651	9,127	-	9,127
2.540X.009.189	Short Term Disability - 1st six months	-	7,901	7,901	-	7,901
2.540X.009.211	Employer's Social Security Cost	2,382	3,049	3,049	-	3,049
2.540X.009.221	Employer's Retirement Cost	4,433	2,742	6,005	-	6,005
2.540X.009.233	Unemployment Insurance	-	6,436	6,436	-	6,436
2.540X.009.235	Life Insurance	392	388	392	-	392
2.5500.009.233	Unemployment Insurance	-	2,664	2,664	-	2,664
2.58XX.009.184	Longevity	19,000	11,960	11,960	-	11,960
2.58XX.009.185	Bonus Leave Payout	109	2,279	2,279	-	2,279
2.58XX.009.188	Annual Leave Payout	437	9,327	9,327	-	9,327
2.58XX.009.211	Employer's Social Security Cost	1,004	1,795	1,803	-	1,803
2.58XX.009.221	Employer's Retirement Cost	1,818	3,462	3,584	-	3,584
2.58XX.009.233	Unemployment Insurance	-	5,319	5,319	-	5,319
2.58XX.009.235	Life Insurance	452	459	452	-	452
2.61XX.009.184	Longevity	14,082	16,938	14,082	-	14,082
2.61XX.009.188	Annual Leave Payout	260	-	260	-	260

**Orange County Schools  
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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.61XX.009.211	Employer's Social Security Cost	\$ 1,010	\$ 1,296	\$ 1,010	\$ -	\$ 1,010
2.61XX.009.221	Employer's Retirement Cost	1,881	2,480	1,881	-	1,881
2.6110.009.233	Unemployment Insurance	-	2,489	-	-	-
2.61XX.009.235	Life Insurance	56	57	56	-	56
2.6200.009.184	Longevity Pay	940	2,714	2,714	-	2,714
2.6200.009.211	Employer's Social Security Cost	15	208	15	-	15
2.6200.009.221	Employer's Retirement Cost	29	399	29	-	29
2.6200.009.233	Unemployment Insurance	-	214	-	-	-
2.6200.009.235	Life Insurance	29	21	29	-	29
2.6300.009.235	Life Insurance	17	17	17	-	17
2.6400.009.184	Longevity Pay	2,370	4,603	2,370	-	2,370
2.6400.009.185	Bonus Leave Payout	-	2,946	-	-	-
2.640X.009.188	Annual Leave Payout	-	9,154	-	-	-
2.640X.009.211	Employer's Social Security Cost	171	1,256	171	-	171
2.640X.009.221	Employer's Retirement Cost	318	2,454	318	-	318
2.6400.009.233	Unemployment Insurance	-	2,950	-	-	-
2.640X.009.235	Life Insurance	89	100	89	-	89
2.65XX.009.184	Longevity Pay	29,697	19,549	19,549	-	19,549
2.65XX.009.185	Bonus Leave Payout	823	2,971	823	-	823
2.65XX.009.188	Annual Leave Payout	3,329	15,029	3,329	-	3,329
2.65XX.009.211	Employer's Social Security Cost	1,511	2,870	1,511	-	1,511

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CODE <u>PRC 009</u>	DESCRIPTION <u>NON-CONTRIBUTORY BENEFITS</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.65XX.009.221	Employer's Retirement Cost	\$ 2,814	\$ 5,296	\$ 2,814	\$ -	\$ 2,814
2.65XX.009.233	Unemployment Insurance	-	6,572	-	-	-
2.65XX.009.235	Life Insurance	712	668	712	-	712
2.66XX.009.184	Longevity Pay	12,391	9,465	9,465	-	9,465
2.66XX.009.185	Bonus Leave Payout	5,040	-	5,040	-	5,040
2.66XX.009.188	Annual Leave Payout	6,048	-	6,048	-	6,048
2.66XX.009.211	Employer's Social Security Cost	1,692	724	1,692	-	1,692
2.66XX.009.221	Employer's Retirement Cost	3,147	1,390	3,147	-	3,147
5.66XX.009.233	Unemployment Insurance	-	1,699	-	-	-
2.66XX.009.235	Life Insurance	102	95	102	-	102
2.6613.009.232	Workers Compensation Insurance	153,256	119,313	153,256	-	153,256
2.6710.009.184	Longevity Pay	5,295	438	438	-	438
2.6710.009.211	Employer's Social Security Cost	341	34	34	-	34
2.6710.009.221	Employer's Retirement Cost	635	64	67	-	67
2.6710.009.233	Unemployment Insurance	-	611	-	-	-
2.6710.009.235	Life Insurance	15	15	15	-	15
2.69XX.009.184	Longevity Pay	11,017	8,796	8,796	-	8,796
2.69XX.009.188	Annual Leave Payout	658	7,479	658	-	658
2.69XX.009.211	Employer's Social Security Cost	718	1,218	718	-	718
2.69XX.009.221	Employer's Retirement Cost	1,336	2,391	1,336	-	1,336
2.69XX.009.231	Employer's Hospitalization Cost	-	1	-	-	-

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<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.69XX.009.233	Unemployment Insurance	\$ -	\$ 1,415	\$ -	\$ -	\$ -
2.69XX.009.235	Life Insurance	113	99	113	-	113
2.7100.009.233	Unemployment Insurance	-	25	-	-	-
2.7100.009.235	Life Insurance	82	59	82	-	82
2.7200.009.184	Longevity Pay	-	256	256	-	256
2.7200.009.211	Employer's Social Security Cost	-	20	-	-	-
2.7200.009.221	Employer's Retirement Cost	-	38	-	-	-
2.7200.009.233	Unemployment Insurance	-	23	-	-	-
2.7200.009.235	Life Insurance	708	348	708	-	708
2.51XX.009.235	Additional Life Ins./Vision Benefits	-	-	-	134,400	134,400
<b>TOTAL</b>		<b>\$ 514,578</b>	<b>\$ 574,213</b>	<b>\$ 563,372</b>	<b>\$ 134,400</b>	<b>\$ 697,772</b>

<u>CODE</u> <u>PRC 013</u>	<u>DESCRIPTION</u> <u>VOCATIONAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5120.013.163	Substitute Pay - Workshops	\$ -	\$ 450	\$ 1,000	\$ -	\$ 1,000
2.5120.013.211	Employer's Social Security Cost	-	34	77	-	77
2.5120.013.311	Voc Ed Network Cert. Test	1,396	327	900	-	900
2.5120.013.312	Workshop Expenses	1,395	845	900	-	900
2.5120.013.332	Travel	-	530	700	-	700
2.5120.013.333	Field Trips	-	276	300	-	300
2.5120.013.411	Supplies & Materials - CTE	1,457	309	371	-	371
<b>TOTAL</b>		<b>\$ 4,248</b>	<b>\$ 2,771</b>	<b>\$ 4,248</b>	<b>\$ -</b>	<b>\$ 4,248</b>

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<u>CODE</u> <u>PRC 015</u>	<u>DESCRIPTION</u> <u>TECHNOLOGY</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.015.462	Computer Equipment - Inventoried	\$ -	\$ (3,403)	\$ -	\$ -	\$ -
2.6110.015.312	Staff Development	6,000	723	4,000	-	4,000
2.6110.015.326	Contracted Repairs and Maintenance	5,500	1,159	4,500	-	4,500
2.6110.015.332	Travel	12,000	4,178	10,000	-	10,000
2.6110.015.462	Computer Equipment - Inventoried	934,049	825,849	363,250	-	363,250
2.6400.015.343	Mobile Communications	-	512	-	-	-
2.6401.015.152	Salary - Technology - Network Support	-	1,585	-	-	-
2.6401.015.211	Employer's Social Security Cost	-	121	-	-	-
2.6401.015.221	Employer's Retirement Cost	-	233	-	-	-
<b>TOTAL</b>		<u>\$ 957,549</u>	<u>\$ 830,957</u>	<u>\$ 381,750</u>	<u>\$ -</u>	<u>\$ 381,750</u>

<u>CODE</u> <u>PRC 018</u>	<u>DESCRIPTION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.018.231	Employer's Hospitalization Cost	\$ -	\$ 865	\$ -	\$ -	\$ -
<b>TOTAL</b>		<u>\$ -</u>	<u>\$ 865</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 024</u>	<u>DESCRIPTION</u> <u>DSSF</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.024.181	Supplement	\$ 12,500	\$ 12,628	\$ 12,760	\$ -	\$ 12,760
2.5110.024.211	Employer's Social Security Cost	956	966	976	-	976
2.5110.024.221	Employer's Retirement Cost	1,836	1,855	1,941	-	1,941
<b>TOTAL</b>		<u>\$ 15,292</u>	<u>\$ 15,450</u>	<u>\$ 15,677</u>	<u>\$ -</u>	<u>\$ 15,677</u>

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<u>CODE</u> <u>PRC 027</u>	<u>DESCRIPTION</u> <u>TEACHER ASSISTANTS K-3</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.027.142	Teacher Assistants	\$ 139,408	\$ 59,111	\$ 261,529	\$ -	\$ 261,529
2.5110.027.167	Teacher Assistants - Sub Pay - Regular	9,000	4,693	5,000	-	5,000
2.5110.027.199	Overtime Pay	36,000	33,900	35,000	-	35,000
2.5110.027.211	Employer's Social Security Cost	14,107	47,255	24,507	-	24,507
2.5110.027.221	Employer's Retirement Cost	25,767	14,310	48,724	-	48,724
2.5110.027.231	Employer's Hospitalization Cost	31,710	18,472	32,268	-	32,268
<b>TOTAL</b>		<b><u>\$ 255,992</u></b>	<b><u>\$ 177,742</u></b>	<b><u>\$ 407,028</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 407,028</u></b>

<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5210.032.121	Salary - Teachers	\$ 142,625.00	\$ 120,272.92	-	-	-
2.5210.032.133	Salary - Psychologist		-	41,410	-	41,410
2.5210.032.135	Salary - Lead Teacher	11,595	-	-	-	-
2.5210.032.142	Salary - Teacher Assistant	331,760	261,092	91,520	-	91,520
2.5210.032.143	Salary - Tutor	-	15,843	10,000	-	10,000
2.5210.032.144	Salary - Interpreter	-	4,895	-	-	-
2.5210.032.145	Salary - Therapist	-	-	309,174	-	309,174
2.5210.032.151	Salary - Office Support	-	-	34,704	-	34,704
2.5210.032.162	Substitute Pay - Teacher	45,000	49,180	50,000	-	50,000
2.5210.032.163	Substitute Pay - Staff Development	2,600	5,176	5,000	-	5,000
2.5210.032.163	Salary - Bus Driver	-	450	-	-	-

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CODE PRC 032	DESCRIPTION <u>EXCEPTIONAL CHILDREN</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.5210.032.181	Supplement	\$ 247,338	\$ 276,458	\$ 253,882	\$ -	\$ 253,882
2.5210.032.191	Curriculum Development Pay	-	5,764	-	-	-
2.5210.032.192	Additional Responsibility Stipend	20,000	38,091	20,000	-	20,000
2.5210.032.196	Staff Development Participant Pay	500	-	-	-	-
2.5210.032.198	Salary - Homebound Instruction	757	-	-	-	-
2.5210.032.211	Employer's Social Security Cost	59,556	62,410	62,400	-	62,400
2.5210.032.221	Employer's Retirement Cost	113,696	102,415	114,180	-	114,180
2.5210.032.231	Employer's Hospitalization Cost	100,062	53,667	64,536	-	64,536
2.5210.032.311	Contracted Services	117,724	130,997	151,000	-	151,000
2.5210.032.312	Staff Development	7,800	4,821	5,000	-	5,000
2.5210.032.313	Advertising Cost	209	-	-	-	-
2.5210.032.314	Printing and Binding Fees	2,170	1,272	-	-	-
2.5210.032.332	Travel	16,858	21,221	15,000	-	15,000
2.5210.032.333	Field Trips	7,021	7,729	3,000	-	3,000
2.5210.032.342	Postage	138	138	-	-	-
2.5210.032.344	Mobile Communication Costs	1,014	1,203	1,000	-	1,000
2.5210.032.371	Liability Insurance	403	467	500	-	500
2.5210.032.411	Supplies and Materials	17,461	7,501	12,000	-	12,000
2.5210.032.418	Computer Software and Supplies	3,395	215	-	-	-
2.5210.032.459	Pre-K Meals	-	1,114	5,000	-	5,000



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<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5210.032.461	Furniture & Equipment - Inventoried	\$ 5,558	\$ 2,609	\$ 881	\$ -	\$ 881
2.5230.032.142	Salary - Teacher Assistant - Pre-K	-	103,265	46,280	-	46,280
2.5230.032.162	Substitute Pay	1,294	3,063	-	-	-
2.5230.032.184	Longevity Pay	-	323	-	-	-
2.5230.032.211	Employer's Social Security Cost	99	7,324	3,540	-	3,540
2.5230.032.221	Employer's Retirement Cost	-	15,217	7,039	-	7,039
2.5230.032.231	Employer's Hospitalization Cost	-	21,231	5,378	-	5,378
2.5230.032.459	Pre-K, EC, Other Food Purchases	1,800	3,566	3,000	-	3,000
2.6200.032.151	Salary - Admin. Support	-	-	-	-	-
2.6200.032.361	Membership Fees & Dues	100	-	-	-	-
2.6550.032.147	Salary - Bus Monitor	-	122,221	-	-	-
2.6550.032.171	Salary - Bus Driver	960	720	1,000	-	1,000
2.6550.032.211	Employer's Social Security Cost	73	9,074	77	-	77
2.6550.032.221	Employer's Retirement Cost	-	15,085	152	-	152
2.6550.032.231	Employer's Hospitalization Cost	-	29,507	-	-	-
	<b>TOTAL</b>	<b><u>\$ 1,259,566</u></b>	<b><u>\$ 1,505,600</u></b>	<b><u>\$ 1,316,653</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,316,653</u></b>

<u>CODE</u> <u>PRC 034</u>	<u>DESCRIPTION</u> <u>AIG</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5260.034.121	Salary - Teacher	\$ 200,290	\$ 214,399	\$ 206,299	\$ -	\$ 206,299
2.5260.034.151	Salary - Office Support	8,784	8,784	9,047	-	9,047

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<u>CODE</u> <u>PRC 034</u>	<u>DESCRIPTION</u> <u>AIG</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5260.034.162	Substitute Pay - Teacher	\$ 1,500	\$ 1,632	\$ 1,500	\$ -	\$ 1,500
2.5260.034.181	Supplements	59,874	60,154	62,662	-	62,662
2.5260.034.191	Curriculum Development Pay	-	8,100	-	-	-
2.5260.034.211	Employer's Social Security Cost	20,343	22,302	21,382	-	21,382
2.5260.034.221	Employer's Retirement Cost	32,589	39,603	42,285	-	42,285
2.5260.034.231	Employer's Hospitalization Cost	22,461	21,661	26,890	-	26,890
2.5260.034.312	Staff Development	1,000	-	500	-	500
2.5260.034.411	Supplies & Materials	2,500	-	2,000	-	2,000
<b>TOTAL</b>		<b>\$ 349,341</b>	<b>\$ 376,634</b>	<b>\$ 372,565</b>	<b>\$ -</b>	<b>\$ 372,565</b>

<u>CODE</u> <u>PRC 035</u>	<u>DESCRIPTION</u> <u>SCHOOL FOOD SERVICES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.7200.035.451	Food Purchases	\$ 1,200	\$ 964	\$ 1,000	\$ -	\$ 1,000
<b>TOTAL</b>		<b>\$ 1,200</b>	<b>\$ 964</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>

<u>CODE</u> <u>PRC 036</u>	<u>DESCRIPTION</u> <u>TRANSFER TO CHARTER SCHOOL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.8100.036.717	Transfer To Charter School	\$ 1,091,847	\$ 1,007,582	\$ 1,755,510	\$ -	\$ 1,755,510
<b>TOTAL</b>		<b>\$ 1,091,847</b>	<b>\$ 1,007,582</b>	<b>\$ 1,755,510</b>	<b>\$ -</b>	<b>\$ 1,755,510</b>

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<u>CODE</u> <u>PRC 050</u>	<u>DESCRIPTION</u> <u>TITLE I</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5330.050.181	Supplement	\$ 47,805	\$ 55,533	\$ 57,042	\$ -	\$ 57,042
2.5330.050.211	Employer's Social Security Cost	3,657	4,248	4,364	-	4,364
2.5330.050.221	Employer's Retirement Cost	7,023	8,155	8,630	-	8,630
	<b>TOTAL</b>	<b>\$ 58,485</b>	<b>\$ 67,936</b>	<b>\$ 70,036</b>	<b>\$ -</b>	<b>\$ 70,036</b>

<u>CODE</u> <u>PRC 054</u>	<u>DESCRIPTION</u> <u>ESL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5270.054.121	Salary - Teacher	\$ 178,650	\$ 178,092	\$ 154,500	\$ -	\$ 154,500
2.5270.054.162	Substitute Pay	2,000	6,133	5,000	-	5,000
2.5270.054.181	Supplements	47,795	47,383	48,217	-	48,217
2.5270.054.192	Additional Responsibility Stipend	-	1,500	-	-	-
2.5270.054.211	Employer's Social Security Cost	17,475	13,937	15,890	-	15,890
2.5270.054.221	Employer's Retirement Cost	37,564	33,369	35,623	-	35,623
2.5270.054.231	Employer's Hospitalization Cost	34,354	19,472	20,497	-	20,497
2.5270.054.312	Staff Development	1,300	660	1,000	-	1,000
2.5270.054.332	Travel	150	64	105	-	105
2.5270.054.411	Supplies and Materials	1,300	-	1,000	-	1,000
	<b>TOTAL</b>	<b>\$ 320,588</b>	<b>\$ 300,608</b>	<b>\$ 281,832</b>	<b>\$ -</b>	<b>\$ 281,832</b>

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<u>CODE</u> <u>PRC 056</u>	<u>DESCRIPTION</u> <u>TRANSPORTATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6550.056.165	Substitute Bus Monitor	\$ 10,052	\$ 19,837	\$ 20,000	\$ -	\$ 20,000
2.6550.056.171	Salary - Drivers	177,490	165,261	203,506	-	203,506
2.6550.056.175	Salary - Transportation	-	5,638	5,650	-	5,650
2.6550.056.199	Travel Allowance	375	306	375	-	375
2.6550.056.211	Employer's Social Security Cost	14,028	14,265	17,560	-	17,560
2.6550.056.221	Employer's Retirement Cost	11,657	10,074	31,870	-	31,870
2.6550.056.231	Employer's Hospitalization Cost	13,990	13,944	19,630	-	19,630
2.6550.056.311	Contracted Services	50,000	135,997	136,000	-	136,000
2.6550.056.312	Workshop Exp/ Allowable Travel	6,076	6,424	6,425	-	6,425
2.6550.056.321	Public Utilities - Electric	1,234	3,798	-	-	-
2.6550.056.322	Public Utilities - Natural Gas	24	387	-	-	-
2.6550.056.323	Public Utilities - Water	135	167	-	-	-
2.6550.056.341	Telephone	102	35	-	-	-
2.6550.056.344	Mobile Communications	-	512	512	-	512
2.6550.056.411	Supplies and Materials	8,870	358	1,000	-	1,000
2.6550.056.422	Repair Parts, Materials, Etc.	1,582	5,758	5,500	-	5,500
2.6550.056.423	Fuel Costs	158,814	42	-	-	-
2.6550.056.425	Tires and Tubes	53,157	-	-	-	-
2.6550.056.462	Furniture and Equipment - Inventoried	-	38,689	-	-	-
2.6550.056.552	License and Title Fees	28,357	1,836	-	-	-
	<b>TOTAL</b>	<u>\$ 535,943</u>	<u>\$ 423,329</u>	<u>\$ 448,028</u>	<u>\$ -</u>	<u>\$ 448,028</u>

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<u>CODE</u> <u>PRC 060</u>	<u>DESCRIPTION</u> <u>IDEA TITLE VI-B</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5210.060.181	Supplement	\$ 145,000	\$ 125,811	\$ 135,000	\$ -	\$ 135,000
2.5210.060.211	Employer's Social Security Cost	11,100	9,625	10,328	-	10,328
2.5210.060.221	Employer's Retirement Cost	21,300	18,482	20,534	-	20,534
<b>TOTAL</b>		<b><u>\$ 177,400</u></b>	<b><u>\$ 153,918</u></b>	<b><u>\$ 165,862</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 165,862</u></b>

<u>CODE</u> <u>PRC 061</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPLIES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.061.344	Mobile Communications	\$ -	\$ 388	\$ -	\$ -	\$ -
2.5110.061.361	IB Exam Fees for Students	35,127	31,277	35,127	-	35,127
2.5110.061.363	Assessments/Penalties	-	510	-	-	-
2.5110.061.411	Supplies and Materials	63,400	36,349	63,400	-	63,400
2.5110.061.414	Library Books/eBooks	53,451	51,873	53,451	-	53,451
2.6110.061.411	Supplies & Materials/Instructional Support	19,414	9,503	69,414	-	69,414
<b>TOTAL</b>		<b><u>\$ 171,392</u></b>	<b><u>\$ 129,899</u></b>	<b><u>\$ 221,392</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 221,392</u></b>

<u>CODE</u> <u>PRC 069</u>	<u>DESCRIPTION</u> <u>AT RISK STUDENT SERVICES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5330.069.142	Salary - Teacher Assistant	\$ 21,501	\$ 10,111	\$ 19,400	\$ -	\$ 19,400
2.5330.069.143	Tutors - Within the School Day	19,000	15,270	45,666	-	45,666
2.5330.069.144	Salary - Interpreter	2,600	189	-	-	-

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CODE <u>PRC 069</u>	DESCRIPTION <u>AT RISK STUDENT SERVICES</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>Additional Appr. From BOE</u>	<u>TOTAL 2014-2015 BUDGET</u>
2.5330.069.162	Substitute - Regular Teacher Absence	\$ 1,350	\$ 2,476	\$ 1,350	\$ -	\$ 1,350
2.5330.069.163	Substitute - Staff Development	482	15,746	1,500	-	1,500
2.5330.069.171	Salary - Bus Driver	248	446	600	-	600
2.5330.069.191	Curriculum Development Pay	16,800	17,022	16,800	-	16,800
2.5330.069.198	Salary - Teachers - Tutorial Pay	20,303	22,010	41,196	-	41,196
2.5330.069.199	Overtime Pay	-	40	100	-	100
2.5330.069.211	Employer's Social Security Cost	3,684	6,508	10,291	-	10,291
2.5330.069.221	Employer's Retirement Cost	6,318	6,032	9,953	-	9,953
2.5330.069.231	Employer's Hospitalization Cost	-	150	-	-	-
2.5330.069.311	Contracted Services	53,089	4,388	2,400	-	2,400
2.5330.069.312	Staff Development	9,144	7,356	11,131	-	11,131
2.5330.069.332	Travel	651	-	651	-	651
2.5330.069.333	Field Trips	1,893	1,645	1,893	-	1,893
2.5330.069.344	Mobile Communication	250	-	-	-	-
2.5330.069.411	Supplies & Materials	33,713	21,034	37,069	-	37,069
2.5330.069.451	Food Purchases	2,450	242	-	-	-
2.6110.069.311	Contracted Services	6,524	-	-	-	-
	<b>TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 130,664</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>

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<u>CODE</u> <u>PRC 103</u>	<u>DESCRIPTION</u> <u>LITERACY SUPPORT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6110.103.135	Salary - Literacy Coordinator	\$ 33,021	\$ 20,136	\$ 33,021	\$ -	\$ 33,021
2.6110.103.181	Supplement	1,976	-	1,976	-	1,976
2.6110.103.211	Employer's Social Security Cost	2,526	1,425	2,677	-	2,677
2.6110.103.221	Employer's Retirement Cost	4,851	2,958	5,323	-	5,323
2.6110.103.231	Employer's Hospitalization Cost	2,643	1,688	2,718	-	2,718
<b>TOTAL</b>		<b>\$ 48,582</b>	<b>\$ 26,208</b>	<b>\$ 45,715</b>	<b>\$ -</b>	<b>\$ 45,715</b>

<u>CODE</u> <u>PRC 701</u>	<u>DESCRIPTION</u> <u>AFTER SCHOOL PROGRAM</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5504.701.XXX	Middle School After School Program	\$ 125,000	\$ 118,363	\$ 125,000	\$ -	\$ 125,000
<b>TOTAL</b>		<b>\$ 125,000</b>	<b>\$ 118,363</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>

<u>CODE</u> <u>PRC 706</u>	<u>DESCRIPTION</u> <u>NON-YELLOW BUS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6550.706.181	Local Supplement - Transportation	\$ 33,802	\$ 32,855	\$ 35,000	\$ -	\$ 35,000
2.6550.706.211	Employer's Social Security Cost	2,586	2,513	2,678	-	2,678
2.6550.706.221	Employer's Retirement Cost	4,966	4,918	5,324	-	5,324
2.6551.706.171	Activity Bus Driver	1,000	120	1,000	-	1,000
2.6551.706.211	Employer's Social Security Cost	77	9	77	-	77
2.6551.706.221	Employer's Retirement Cost	147	21	152	-	152
2.6551.706.311	Contracted Services	7,000	6,600	7,000	-	7,000
2.6551.706.422	Maintenance of Vehicles	2,000	(4,098)	2,000	-	2,000
<b>TOTAL</b>		<b>\$ 51,578</b>	<b>\$ 42,939</b>	<b>\$ 53,231</b>	<b>\$ -</b>	<b>\$ 53,231</b>

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CODE <u>PRC 801</u>	DESCRIPTION <u>CURRICULAR SERVICES</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.5110.801.311	Contracted Services	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
2.5110.801.312	Staff Development	14,780	14,500	3,000	-	3,000
2.6110.801.131	Salary - Nurse	-	262	-	-	-
2.6110.801.143	AVID Tutor Salary	30,000	26,848	30,000	-	30,000
2.6110.801.162	Substitute Pay - Reg. Absence	500	-	500	-	500
2.6110.801.163	Substitute Pay - Staff Development	6,887	5,658	6,117	-	6,117
2.6110.801.171	Bus Drivers	500	(42)	700	-	700
2.6110.801.191	Math/Science - Workshop Par.	10,300	3,083	12,850	-	12,850
2.6110.801.192	Salary - Additional Responsibility	4,143	2,417	8,500	-	8,500
2.6110.801.211	Employer's Social Security Cost	4,556	3,130	2,223	-	2,223
2.6110.801.221	Employer's Retirement Cost	3,958	1,066	3,097	-	3,097
2.6110.801.231	Employer's Hospitalization Cost	352	352	-	-	-
2.6110.801.311	Contracted Services	6,600	38,487	7,275	-	7,275
2.6110.801.312	Staff Development	38,232	41,978	42,022	-	42,022
2.6110.801.314	Printing	12,474	4,575	12,100	-	12,100
2.6110.801.327	Rentals/Leases (Laptops)	181,000	-	181,000	-	181,000
2.6110.801.332	Travel	8,950	7,573	10,694	-	10,694
2.6110.801.333	Field Trips	-	220	-	-	-
2.6110.801.344	Mobile Communications	3,530	5,196	7,030	-	7,030
2.6110.801.361	Membership Dues and Fees	33,150	14,351	25,850	-	25,850



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<u>CODE</u> <u>PRC 801</u>	<u>DESCRIPTION</u> <u>CURRICULAR SERVICES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6110.801.379	Medical Professional Liability Ins.	\$ 5,435	\$ 5,435	\$ 5,441	\$ -	\$ 5,441
2.6110.801.411	Curricular/Operational Supp. & Mat.	96,563	67,423	103,639	-	103,639
2.6110.801.418	Computer Software & Supplies	2,580	2,580	2,580	-	2,580
2.6110.801.461	Non-Capitalized Equipment	621	621	621	-	621
2.6113.801.191	Salary - Healthful Living	2,520	-	2,520	-	2,520
2.6113.801.211	Employer's Social Security Cost	193	-	193	-	193
<b>TOTAL</b>		<b>\$ 662,824</b>	<b>\$ 245,713</b>	<b>\$ 512,952</b>	<b>\$ -</b>	<b>\$ 512,952</b>

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5850.802.147	Salary - Crossing Guard	\$ 13,594	\$ 15,552	\$ 15,000	\$ -	\$ 15,000
2.5850.802.211	Employer's Social Security Cost	1,040	1,190	1,148	-	1,148
2.5850.802.311	Uniformed Resource Officers	100,000	100,000	-	-	-
2.5860.802.462	Communication (Improve school-based emergency communication)	80,000	-	80,000	-	80,000
2.6510.802.341	Telephone Service	70,343	70,219	75,198	-	75,198
2.6510.802.343	Telecommunications Services	-	36,863	-	-	-
2.6510.802.344	Mobile Communications	362	-	-	-	-
2.6530.802.153	Salary - Energy Manager	15,000	-	-	-	-
2.6530.802.211	Employer's Social Security Cost	1,148	-	-	-	-
2.6530.802.221	Employer's Retirement Cost	2,204	-	-	-	-

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<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6530.802.321	Electric Service	\$ 1,056,825	\$ 1,064,883	\$ 1,100,000	\$ -	\$ 1,100,000
2.6530.802.322	Natural Gas	242,538	261,681	265,000	-	265,000
2.6530.802.323	Water, Garbage, Sewer	423,281	516,710	520,000	-	520,000
2.6540.802.311	Contracted Services	168,360	172,080	175,000	-	175,000
2.6540.802.324	Recycled Trash Collection	115,437	112,989	120,614	-	120,614
2.6540.802.411	Janitorial Supplies	6,869	5,376	6,869	-	6,869
2.6580.802.175	Salaries - Maintenance	665,724	651,042	675,000	-	675,000
2.6580.802.182	Vehicle Use - Non Cash Benefits	-	140	140	-	140
2.6580.802.199	Travel Allowance/Overtime Pay	395	179	395	-	395
2.6580.802.211	Employer's Social Security Cost	50,958	47,740	51,678	-	51,678
2.6580.802.221	Employer's Retirement Cost	97,853	95,146	102,749	-	102,749
2.6580.802.231	Employer's Hospitalization Cost	79,275	80,599	96,804	-	96,804
2.6580.802.311	Contracted Services	30,353	26,642	35,500	-	35,500
2.6580.802.312	Workshop Expense	180	100	180	-	180
2.6580.802.325	Contract Repairs	7,119	516	7,119	-	7,119
2.6580.802.326	Contract Repairs - Equipment	1,113	2,446	2,446	-	2,446
2.6580.802.332	Travel	-	32	-	-	-
2.6580.802.344	Mobile Communications	20,912	6,407	6,711	-	6,711
2.6580.802.345	Security Monitoring	996	16,062	16,811	-	16,811
2.6580.802.411	Supplies	15,647	12,418	15,000	-	15,000
2.6580.802.422	Maintenance Projects	234,138	250,183	250,000	-	250,000

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<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6580.802.424	Gas, Oil	\$ 7,466	\$ 5,051	\$ 7,466	\$ -	\$ 7,466
2.6580.802.529	OHS Connector (between C and D wings)	1,000,000	93,149	906,851	-	906,851
2.6941.802.551	Purchase of Vehicle	20,587	19,988	20,587	-	20,587
2.6941.802.552	License and Title Fees	413	651	413	-	413
<b>TOTAL</b>		<b>\$ 4,530,130</b>	<b>\$ 3,666,035</b>	<b>\$ 4,554,679</b>	<b>\$ -</b>	<b>\$ 4,554,679</b>

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>HUMAN RESOURCES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.803.353	Certification/Licensing	\$ -	\$ 148	\$ 100	\$ -	\$ 100
2.6620.803.192	Salary - Employee Wellness	-	2,250	-	-	-
2.6620.803.211	Employer's Social Security Cost	-	172	-	-	-
2.6620.803.221	Employer's Retirement Cost	-	331	-	-	-
2.6620.803.311	Criminal Record Checks	35,000	37,061	37,000	-	37,000
2.6620.803.312	Staff Development	3,000	6,629	6,500	-	6,500
2.6620.803.314	Printing	2,000	601	1,900	-	1,900
2.6620.803.317	Employ. Assist. Prog./Wellness Prog.	28,000	11,647	28,000	-	28,000
2.6620.803.332	Travel Reimbursement	2,900	350	900	-	900
2.6620.803.344	Mobile Communications	1,000	814	1,000	-	1,000
2.6620.803.361	Dues & Fees (HRMS)	5,000	4,293	5,000	-	5,000
2.6620.803.411	Supplies	3,972	1,317	3,972	-	3,972
2.6621.803.311	Contracted Services/Sub Finder	8,280	6,180	8,280	-	8,280

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<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>HUMAN RESOURCES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6622.803.311	Contracted Services/Scanning	\$ 16,000	\$ 7,758	\$ 12,500	\$ -	\$ 12,500
2.6622.803.312	Staff Development	-	35	-	-	-
2.6622.803.332	Recruitment Travel	2,100	465	2,100	-	2,100
2.6622.803.411	Recruitment Materials	2,000	2,227	2,000	-	2,000
2.6623.803.411	Staff Recognitions	5,000	6,182	5,000	-	5,000
2.6624.803.163	Substitute Pay	-	143	-	-	-
2.6624.803.211	Employer's Social Security Cost	-	11	-	-	-
2.6624.803.221	Employer's Retirement Cost	-	21	-	-	-
2.6624.803.311	Contracted Services/New Teacher Support	5,000	24	2,500	-	2,500
2.6624.803.411	Supplies & Materials/New Teacher Support	-	273	2,500	-	2,500
2.6625.803.311	Salary Study	65,000	-	65,000	-	65,000
<b>TOTAL</b>		<b>\$ 184,252</b>	<b>\$ 88,932</b>	<b>\$ 184,252</b>	<b>\$ -</b>	<b>\$ 184,252</b>

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>FINANCIAL SERVICES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6520.804.315	Reproduction Costs	\$ 210,000	\$ 208,901	\$ 210,000	\$ -	\$ 210,000
2.6610.804.311	Contracted Services	16,077	8,094	22,127	-	22,127
2.6610.804.312	Staff Development	4,000	4,893	6,000	-	6,000
2.6610.804.314	Printing	1,000	-	1,000	-	1,000
2.6610.804.332	Travel	500	413	500	-	500
2.6610.804.344	Mobile Communications	1,098	816	1,098	-	1,098

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CODE <u>PRC 804</u>	DESCRIPTION <u>FINANCIAL SERVICES</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.6610.804.361	Membership Fees	\$ 2,600	\$ 1,092	\$ 2,600	\$ -	\$ 2,600
2.6610.804.379	Other Insurance & Judgments	200	-	200	-	200
2.6610.804.411	Office Supplies	10,110	9,662	10,110	-	10,110
2.6610.804.461	Furniture and Equipment	4,000	3,555	4,000	-	4,000
2.6613.804.371	Liability Insurance	23,328	23,328	25,377	-	25,377
2.6613.804.372	Vehicle Insurance	22,447	23,897	29,475	-	29,475
2.6613.804.373	Property Insurance	103,000	99,056	105,000	-	105,000
2.6613.804.375	Fidelity Bond	6,000	-	6,000	-	6,000
2.6613.804.378	Student Accident Insurance	30,670	30,669	32,286	-	32,286
2.6613.804.379	Other Insurance	13,295	13,294	15,792	-	15,792
<b>TOTAL</b>		<b>\$ 448,325</b>	<b>\$ 427,671</b>	<b>\$ 471,565</b>	<b>\$ -</b>	<b>\$ 471,565</b>

CODE <u>PRC 805</u>	DESCRIPTION <u>SUPPORT SERVICES</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>	Additional Appr. From <u>BOE</u>	TOTAL 2014-2015 <u>BUDGET</u>
2.6510.805.344	Mobile Communications	\$ 1,050	\$ 70	\$ 1,050	\$ -	\$ 1,050
2.6942.805.311	Contracted Services	30,000	(362)	-	-	-
2.6942.805.312	Staff Development	95	-	2,000	-	2,000
2.6942.805.332	Travel	38	-	1,000	-	1,000
2.6942.805.411	Supplies and Materials	53	-	1,000	-	1,000
<b>TOTAL</b>		<b>\$ 31,236</b>	<b>\$ (292)</b>	<b>\$ 5,050</b>	<b>\$ -</b>	<b>\$ 5,050</b>

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<u>CODE</u> <u>PRC 806</u>	<u>DESCRIPTION</u> <u>DISTRICT SAFETY</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5850.806.311	Resource Officers	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
2.5850.806.311	Reserve Officers	-	-	80,000	-	80,000
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>

<u>CODE</u> <u>PRC 807</u>	<u>DESCRIPTION</u> <u>SAFE HAVENS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6910.807.311	School Safety Contingency Appropriation (Access Control, Security Monitoring)	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>

<u>CODE</u> <u>PRC 808</u>	<u>DESCRIPTION</u> <u>FACILITIES STUDY IMPLEMENTATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6580.808.175	Salary - Maintenance	\$ -	\$ -	\$ -	\$ 34,500	\$ 34,500
2.6580.808.211	Employer's Social Security Cost	-	-	-	2,639	2,639
2.6580.808.221	Employer's Retirement Cost	-	-	-	5,248	5,248
2.6580.808.231	Employer's Hospitalization Cost	-	-	-	5,378	5,378
2.6580.808.422	Maintenance Projects	-	-	-	150,000	150,000
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,765</b>	<b>\$ 197,765</b>

<u>CODE</u> <u>PRC 840</u>	<u>DESCRIPTION</u> <u>DSS FAMILY SOCIAL WORKER</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5320.840.311	DSS Family Social Workers	\$ 387,192	\$ 405,859	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 387,192</b>	<b>\$ 405,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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<u>CODE</u> <u>PRC 850</u>	<u>DESCRIPTION</u> <u>PROJECT GRADUATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6850.850.311	Contracted Services	\$ 3,000	\$ 4,432	\$ 4,500	\$ -	4,500
2.6850.850.411	Supplies and Materials	9,000	7,293	7,500	-	7,500
	<b>TOTAL</b>	<b>\$ 12,000</b>	<b>\$ 11,725</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>12,000</b>

<u>CODE</u> <u>PRC 851</u>	<u>DESCRIPTION</u> <u>CULTURAL ARTS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5110.851.311	Contracted Services/Piano Tuning/Repair	\$ 10,500	\$ 1,865	\$ 10,328	\$ -	\$ 10,328
2.5110.851.333	Field Trip/Symphony Admissions	3,500	3,470	3,500	-	3,500
2.5110.851.411	Supplies & Materials	6,500	3,283	6,500	-	6,500
2.5502.851.192	Cultural Arts Supplements	32,131	30,124	32,131	-	32,131
2.5502.851.211	Employer's Social Security Cost	2,458	2,304	2,458	-	2,458
2.5502.851.221	Employer's Retirement Cost	4,720	4,425	4,887	-	4,887
2.5502.851.311	Cultural Arts - Contracted Services	6,000	48	-	-	-
2.5502.851.331	Field Trip/Symphony Admissions	-	1,340	6,000	-	6,000
2.5502.851.411	Cultural Arts Supplies	11,203	18,544	11,203	-	11,203
2.5502.851.461	Furniture and Equipment	-	600	-	-	-
2.5502.851.462	Computer Equipment	1,234	1,073	1,234	-	1,234
2.5503.851.192	Yearbook/Journalism Supplements	5,683	4,579	5,683	-	5,683
2.5503.851.211	Employer's Social Security Cost	435	350	435	-	435
2.5503.851.221	Employer's Retirement Cost	835	673	865	-	865
2.6550.851.171	Salary - Bus Drivers - Symphony	1,200	620	1,200	-	1,200

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<u>CODE</u> <u>PRC 851</u>	<u>DESCRIPTION</u> <u>CULTURAL ARTS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6550.851.211	Social Security Cost	\$ 92	\$ 47	\$ 92	\$ -	\$ 92
2.6550.851.221	Retirement Cost	176	-	183	-	183
<b>TOTAL</b>		<b><u>\$ 86,667</u></b>	<b><u>\$ 73,346</u></b>	<b><u>\$ 86,699</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 86,699</u></b>

<u>CODE</u> <u>PRC 854</u>	<u>DESCRIPTION</u> <u>BAND</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5502.854.326	Band Instrument Repair	\$ 13,940	\$ 10,538	\$ 13,940	\$ -	\$ 13,940
2.5502.854.361	Membership Fees and Dues	3,300	3,300	3,300	-	3,300
2.5502.854.411	Band Grant	50,000	49,665	50,000	-	50,000
<b>TOTAL</b>		<b><u>\$ 67,240</u></b>	<b><u>\$ 63,503</u></b>	<b><u>\$ 67,240</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 67,240</u></b>

<u>CODE</u> <u>PRC 860</u>	<u>DESCRIPTION</u> <u>ATHLETICS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5501.860.171	Bus Drivers	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
2.5501.860.192	Athletic Supplements	434,000	406,767	412,499	-	412,499
2.5501.860.211	Employer's Social Security Cost	33,278	31,065	33,278	-	33,278
2.5501.860.221	Employer's Retirement Cost	63,902	40,365	56,011	-	56,011
2.5501.860.311	Contracted Services	-	22,939	20,963	-	20,963
2.5501.860.312	Staff Development	-	199	-	-	-
2.5501.860.344	Mobile Communications	1,225	1,994	1,225	-	1,225
2.5501.860.353	Certification/Licensing	2,500	524	2,500	-	2,500



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<u>CODE</u> <u>PRC 860</u>	<u>DESCRIPTION</u> <u>ATHLETICS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5501.860.379	Catastrophic Insurance	\$ 3,469	\$ 3,469	\$ 3,469	\$ -	\$ 3,469
2.5501.860.411	Athletic Grants	89,829	98,643	99,829	-	99,829
2.5501.860.418	Computer Software and Supplies	-	538	538	-	538
<b>TOTAL</b>		<b><u>\$ 629,203</u></b>	<b><u>\$ 606,503</u></b>	<b><u>\$ 631,312</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 631,312</u></b>

<u>CODE</u> <u>PRC 861</u>	<u>DESCRIPTION</u> <u>CO-CURRICULAR CLUBS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.5500.861.192	Club Sponsors Dept/Grade Chair.	\$ 30,722	\$ 28,086	\$ 30,722	\$ -	\$ 30,722
2.5500.861.211	Employer's Social Security Cost	2,350	2,164	2,350	-	2,350
2.5500.861.221	Employer's Retirement Cost	4,513	4,140	4,673	-	4,673
2.5500.861.411	Club Funds, Supplies & Materials	11,937	3,957	11,937	-	11,937
<b>TOTAL</b>		<b><u>\$ 49,522</u></b>	<b><u>\$ 38,347</u></b>	<b><u>\$ 49,682</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 49,682</u></b>

<u>CODE</u> <u>PRC 890</u>	<u>DESCRIPTION</u> <u>BOARD OF EDUCATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6910.890.192	Board Of Education	\$ 9,850	\$ 9,900	\$ 9,850	\$ -	\$ 9,850
2.6910.890.211	Employer's Social Security Cost	754	757	754	-	754
2.6910.890.221	Employer's Retirement Cost	169	176	175	-	175
2.6910.890.311	Contracted Services	47,000	30,314	44,633	-	44,633
2.6910.890.312	Workshops	16,000	25,418	20,000	-	20,000
2.6910.890.332	Travel	7,665	7,154	7,665	-	7,665

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<u>CODE</u> <u>PRC 890</u>	<u>DESCRIPTION</u> <u>BOARD OF EDUCATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6910.890.411	Supplies	\$ 8,598	\$ 5,286	\$ 8,598	\$ -	\$ 8,598
2.6910.890.461	Furniture and Equipment	-	3,713	-	-	-
<b>TOTAL</b>		<b><u>\$ 90,036</u></b>	<b><u>\$ 82,719</u></b>	<b><u>\$ 91,675</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 91,675</u></b>

<u>CODE</u> <u>PRC 891</u>	<u>DESCRIPTION</u> <u>EXECUTIVE ADMINISTRATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6941.891.163	Substitute Teacher	\$ -	\$ 38	\$ -	\$ -	\$ -
2.6941.891.171	Salary - Bus Driver	-	75	-	-	-
2.6941.891.211	Employer's Social Security Cost	-	9	-	-	-
2.6941.891.311	Awards & Recognitions	2,000	898	2,000	-	2,000
2.6941.891.312	Staff Development	1,000	3,479	2,000	-	2,000
2.6941.891.332	Travel	-	994	-	-	-
2.6941.891.342	Office Postage	20,000	12,318	20,000	-	20,000
2.6941.891.344	Mobile Communications	800	1,517	1,050	-	1,050
2.6941.891.361	Membership Fees and Dues	200	53	1,000	-	1,000
2.6941.891.411	Supplies and Materials	2,000	1,275	2,000	-	2,000
2.6941.891.459	Food - Leadership Retreat	574	573	1,000	-	1,000
<b>TOTAL</b>		<b><u>\$ 26,574</u></b>	<b><u>\$ 21,228</u></b>	<b><u>\$ 29,050</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,050</u></b>

Orange County Schools  
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<u>CODE</u> <u>PRC 892</u>	<u>DESCRIPTION</u> <u>BOARD &amp; ADMINISTRATION SUPPORT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6910.892.311	Visioning & District Accreditation	\$ -	\$ 40,833	\$ 60,000	\$ -	\$ 60,000
2.6910.892.361	Organizational Memberships & Fees	36,800	39,480	40,000	-	40,000
2.6920.892.311	Legal	148,000	217,948	225,000	-	225,000
2.6930.892.311	Audit	51,000	39,104	51,000	-	51,000
2.6930.892.311	Leadership Development	-	-	-	50,000	50,000
2.6931.892.153	Salary - Internal Auditor	61,072	-	-	-	-
2.6931.892.211	Employer's Social Security	4,672	-	-	-	-
2.6931.892.221	Employer's Retirement	8,971	-	-	-	-
2.6931.892.231	Employer's Hospitalization Cost	5,285	-	-	-	-
2.6910.892.XXX	School Safety Contingency Appropriation	220,000	-	-	-	-
	<b>TOTAL</b>	<b>\$ 535,800</b>	<b>\$ 337,365</b>	<b>\$ 376,000</b>	<b>\$ 50,000</b>	<b>\$ 426,000</b>

<u>CODE</u> <u>PRC 900</u>	<u>DESCRIPTION</u> <u>PUBLIC RELATIONS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6950.900.153	Salary - Public Relations	\$ 56,737	\$ 24,276	\$ 59,148	\$ -	\$ 59,148
2.6950.900.211	Employer's Social Security	4,341	1,775	4,525	-	4,525
2.6950.900.221	Employer's Retirement	8,335	3,566	8,996	-	8,996
2.6950.900.231	Employer's Hospitalization Cost	5,285	1,973	5,378	-	5,378
2.6950.900.311	Contracted Services	5,400	4,500	5,400	-	5,400
2.6950.900.312	Staff Development	-	282	-	-	-
2.6950.900.314	Printing/Promotional Materials	2,500	-	2,500	-	2,500

Orange County Schools  
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<u>CODE</u> <u>PRC 900</u>	<u>DESCRIPTION</u> <u>PUBLIC RELATIONS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6950.900.332	Travel Reimbursement	\$ -	\$ 41	\$ -	\$ -	\$ -
2.6950.900.344	Mobile Communications	1,050	1,260	1,050	-	1,050
2.6950.900.361	Membership Fees	500	100	500	-	500
2.6950.900.411	Supplies	500	5,093	500	-	500
2.6950.900.461	Furniture and Equipment	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 84,648</b>	<b>\$ 42,865</b>	<b>\$ 87,997</b>	<b>\$ -</b>	<b>\$ 87,997</b>

<u>CODE</u> <u>PRC 994</u>	<u>DESCRIPTION</u> <u>FUND BALANCE</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.6580.994.523.316	C. W. Stanford HVAC Upgrade	\$ -	\$ 235,574	\$ 116,705	\$ -	\$ 116,705
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 235,574</b>	<b>\$ 116,705</b>	<b>\$ -</b>	<b>\$ 116,705</b>

<u>CODE</u> <u>PRC 000</u>	<u>DESCRIPTION</u> <u>DEBT SERVICE EXPENSE</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>Additional</u> <u>Appr. From</u> <u>BOE</u>	<u>TOTAL</u> <u>2014-2015</u> <u>BUDGET</u>
2.8300	Debt Service	\$ -	\$ 158,042	\$ 158,042	\$ -	\$ 158,042
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ 158,042</b>	<b>\$ 158,042</b>	<b>\$ -</b>	<b>\$ 158,042</b>
<b>GRAND TOTAL</b>		<b>\$ 29,088,153</b>	<b>\$ 26,466,891</b>	<b>\$ 30,399,208</b>	<b>\$ 1,109,972</b>	<b>\$ 31,509,181</b>

Orange County Schools  
2014-2015  
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	Turf and Field Maintenance	84,000.00
4.5850.901.311.000.252	Bloodborne Pathogens Standards	12,000.00
4.5850.901.461.000.000	Safety Initiatives	68,100.00
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	75,000.00
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	20,000.00
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 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
	<b>Total Recurring Capital Outlay</b>	<b>\$1,167,600.00</b>

**Orange County Schools  
2014-2015  
Capital Outlay Budget**

<u>Pay As You Go</u>		<b>Carry Over From 2013-14</b>	<b>2014-15 Appropriation</b>	<b>Total 2014-15 CIP Budget</b>
4.6580.999.529.324.000	50003 Efland Cheeks Elementary	\$ 8,131.69	\$ -	\$ 8,131.69
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
4.6580.999.529.328.000	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	2,227.37	-	2,227.37
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
4.6580.999.523.330.000	50010 New Hope Elem. - Chiller Replacement	19,800.91	-	19,800.91
4.6570.999.526.000.000	50011 Elementary School #8 Planning	300,000.00	-	300,000.00
4.6580.999.541.312.000	51002 Electrical Systems/Central Elem. Gym Sound System	6,000.00	-	6,000.00
4.6580.999.541.000.001	51002 Electrical Systems/ District 25kw Generator	52,000.00	-	52,000.00
4.6580.999.529.000.007	51005 ADA - District Wide	130,325.54	130,300.00	260,625.54
4.6580.999.529.332.002	51005 ADA - OHS Enclosed Breezeway	25,000.00	-	25,000.00
4.6580.999.529.332.004	51010 Roofing/ OHS 100 Wing	-	220,000.00	220,000.00
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	-	220,000.00	220,000.00
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	273,304.27	-	273,304.27
4.5860.999.462.000.002	51011 Technology - Quarter Cent Sales Tax	-	515,628.00	515,628.00
4.6580.999.523.312.001	51016 Central Elementary - Cooling Tower Replacement	55,335.94	-	55,335.94
4.6580.999.523.312.000	51016 Central Elementary - HVAC	427.61	-	427.61
4.6580.999.529.312.000	51016 Central Elementary Renovations	3,178.88	-	3,178.88
4.6580.999.525.312.000	51016 Central Elementary - Plumbing	1,232.73	-	1,232.73
4.6580.999.524.312.000	51016 Central Elementary - Electrical	887.53	-	887.53
4.6580.999.522.310.000	51019 Indoor Air Quality/CRHS Dust Removal System (Wood Shop)	15,000.00	-	15,000.00
4.6580.999.529.000.001	51021 District Wide - Concrete/ Asphalt Repairs	15,457.93	-	15,457.93
4.6580.999.522.000.000	51021 District Wide - Administration Building Renovations	258.17	-	258.17
4.6580.999.529.000.006	51024 Fire/Safety/Security Upgrades/Indoor Camera Installation	108,569.00	-	108,569.00
4.6580.999.541.000.000	51024 Fire/Safety/Security Upgrades/District Hydraulic Lift	546.64	-	546.64

2014-2015

## Capital Outlay Budget

<u>Pay As You Go - continued</u>		<b>Carry Over From 2013-14</b>	<b>2014-15 Appropriation</b>	<b>Total 2014-15 CIP Budget</b>
4.6580.999.461.000.003	51024 Fire/Safety/Security Upgrades/District Walkie Talkies	\$ 271.49	\$ -	\$ 271.49
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
4.6580.999.541.000.006	51024 Fire/Safety/Security Upgrades/ Fire Extinguisher Replacements	633.35	-	633.35
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
4.6580.999.541.000.003	51024 Fire/Safety/Security Upgrades/ Central Office Fire Alarm Systems	15,000.00	-	15,000.00
4.6550.999.541.001.000	51024 Fire/Safety/Security Upgrades/ Transportation/Bus Security Cameras	15,000.00	-	15,000.00
4.6580.999.541.000.008	51024 Fire/Safety/Security Upgrades/ Implementation of School Safety Initiatives	245.32	205,211.00	205,456.32
4.6580.999.528.324.000	51025 Classroom/Building Improvements/Efland Cheeks	8,395.03	-	8,395.03
4.6580.999.528.310.000	51025 Classroom/Building Improvements/CRHS Science Classroom	-	45,000.00	45,000.00
4.6580.999.528.316.003	51025 Classroom/Building Improvements/CWS Science Classroom/Prep Area	-	100,000.00	100,000.00
4.6580.999.528.327.000	51025 Classroom/Building Improvements/ GHMS Science Classroom/Prep Area	-	30,000.00	30,000.00
4.6580.999.529.310.003	51025 Classroom/Building Improvements/ CRHS Ducted Fume Hoods	-	75,000.00	75,000.00
4.6580.999.528.310.001	51025 Classroom/Building Improvements/ CRHS Chemical Prep Areas	-	20,000.00	20,000.00
4.6580.999.529.010.000	51025 Classroom/Building Improvements/ Transportation Eye Wash	-	1,200.00	1,200.00
4.6580.999.529.010.001	51025 Classroom/Building Improvements/Transp./ Code Compliant Stairway to mezzanine area	-	10,000.00	10,000.00
4.6580.999.522.330.000	51025 Classroom/Building Improvements/NH Ceiling Renovation	20,000.00	-	20,000.00
4.6580.999.532.336.000	51025 Classroom/Building Improvements/ Pathways Perimeter Fencing	3,315.00	-	3,315.00
4.6580.999.529.328.002	51025 Classroom/Building Improvements/GAB Concrete Repairs	18,337.00	-	18,337.00
4.6580.999.525.328.000	51025 Classroom/Building Improvements/ GAB Replace Sinks & Cabinets	6,000.00	-	6,000.00
4.6580.999.541.324.000	51025 Classroom/Building Improvements/ Efland Cheeks Freezer w/Cooler replacement	25,067.00	-	25,067.00
4.6580.999.522.328.000	51026 Window Replacements/GAB	65,172.45	-	65,172.45
4.6580.999.522.312.001	51026 Window Replacements/Central Elementary	52,168.00	-	52,168.00
4.6580.999.529.328.001	51027 Athletic Facilities/Playgrounds/ GAB Playground Renovations	7,185.98	-	7,185.98
4.6580.999.529.310.000	51027 Athletic Facilities/Playgrounds/ CRHS Tennis Court Resurfacing	30,000.00	-	30,000.00
4.6580.999.529.310.001	51027 Athletic Facilities/Playgrounds/ CRHS Locker Room Painting	140.00	-	140.00
4.6580.999.532.310.000	51027 Athletic Facilities/Playgrounds/ CRHS Baseball Field Renovations	125,536.25	-	125,536.25
4.6580.999.529.310.002	51027 Athletic Facilities/Playgrounds/ CRHS Tennis Court Renovation	64,031.75	-	64,031.75

Orange County Schools  
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<b>Pay As You Go - continued</b>		<b>Carry Over From 2013-14</b>	<b>2014-15 Appropriation</b>	<b>Total 2014-15 CIP Budget</b>
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
4.6580.999.541.327.000	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	8,072.48	-	8,072.48
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
4.6580.999.411.000.000	51027 Athletic Facilities/Playgrounds/ District Wide Wrestling Mat Replacement	-	25,000.00	25,000.00
4.6580.999.524.328.000	51028 Energy Efficiency/Lighting Improvements/GAB	27,785.00	-	27,785.00
4.6580.999.529.009.000	51028 Energy Efficiency/Lighting Improvements/District Wide	-	28,000.00	28,000.00
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
4.6580.999.529.312.006	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
4.6580.999.529.316.003	51029 Mechanical Systems/CWS Kitchen Hood Exhaust & Supply	-	20,000.00	20,000.00
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
4.6580.999.529.324.001	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
4.6580.999.529.332.003	51029 Mechanical Systems/OHS Replace Steam Lines/Planning	100,000.00	-	100,000.00
4.6580.999.532.330.001	51030 Paving/NH Concrete Walks/ Patio Repair	-	30,000.00	30,000.00
4.6580.999.532.316.000	51030 Paving/ CWS 300 Building Sidewalk	8,000.00	-	8,000.00
<b>Total Pay As You Go</b>		<b>\$ 1,914,466.90</b>	<b>\$ 1,965,339.00</b>	<b>\$ 3,879,805.90</b>



Orange County Schools  
2014-2015  
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<u>Lottery Proceeds</u>		<b>Carry Over From 2013-14</b>	<b>2014-15 Appropriation</b>	<b>Total 2014-15 CIP Budget</b>
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	318.18	25,000.00	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	186,459.75	-	186,459.75
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	400,000.00
4.6580.998.523.000.000	51013 HVAC Upgrades & Improvements	53,957.06	-	53,957.06
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	957.60	41,200.00	42,157.60
4.6580.998.522.304.000	51025 Classroom/Bldg Improvements/ ALS 6th grade wing	90,000.00	-	90,000.00
4.6580.998.522.332.000	51025 Classroom/Bldg Improvements/OHS Streetscape	46,339.75	-	46,339.75
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
4.6580.998.529.310.000	51025 Classroom/Bldg Improvements/CRHS Network Equip Relocation	-	4,000.00	4,000.00
4.6580.998.529.312.001	51025 Classroom/Bldg Improvements/CE Egress Stair Railings	-	3,136.00	3,136.00
4.6580.998.522.329.000	51026 Window Replacements/HES Gym	70,000.00	-	70,000.00
4.6580.998.532.000.000	51027 Athletic Facilities/Playground	-	24,000.00	24,000.00
4.6580.998.524.330.000	51028 Energy Efficiency/Lighting Improvements/NH Lighting Upgrades	50,000.00	-	50,000.00
4.6580.998.524.328.000	51028 Energy Efficiency/Lighting Improvements/GAB Lighting Upgrades	30,000.00	-	30,000.00
4.6580.998.529.328.000	51030 Paving/GAB/Concrete Repairs	281.00	-	281.00
<b>TOTAL LOTTERY PROCEEDS</b>		<b>\$ 1,057,356.80</b>	<b>\$ 507,336.00</b>	<b>\$ 1,564,692.80</b>

Orange County Schools  
2014-2015  
Capital Outlay Budget

<u>Fund Balance Appropriated</u>		Carry Over From 2013-14	2014-15 Appropriation	Total 2014-15 CIP Budget
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	26,273.79	-	26,273.79
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
<b>TOTAL FUND BALANCE APPR.</b>		<b>\$ 241,879.70</b>	<b>\$ -</b>	<b>\$ 241,879.70</b>

Capital Outlay Budget Summary:	Carry Over From 2013-14	2014-15 Appropriation	Total 2014-15 CIP Budget
Recurring Capital	\$ -	\$1,167,600.00	\$1,167,600.00
Pay-as-you-go	1,914,466.90	1,965,339.00	3,879,805.90
Lottery Proceeds	1,057,356.80	507,336.00	1,564,692.80
Fund Balance Appropriated	241,879.70	-	241,879.70
<b>TOTAL</b>	<b>\$ 3,213,703.40</b>	<b>\$ 3,640,275.00</b>	<b>\$ 6,853,978.40</b>

Orange County Schools  
 Child Nutrition Services  
 2014-2015 Budget

	<b>Revenues</b>	
5.3811.035	USDA- REGULAR	\$ 1,615,000
5.3250.035	SALES AND USE TAX REVENUE	1,000
5.3814.035	USDA- SUMMER FEED	7,500
5.3815.035	USDA- COMMODITIES	165,000
5.4311.035	SALES- BREAKFAST FULL	25,000
5.4314.035	SALES- LUNCH FULL	350,000
5.4315.035	SALES- LUNCH REDUCED	16,600
5.4318.035	SALES- SUPPLEMENTAL	385,000
5.4319.035	SALES-OTHER VENDING MACHINES	30,000
5.4321.035	CATERED BREAKFAST	1,000
5.4322.035	CATERED- LUNCHES	2,500
5.4323.035	SUPPERS AND BANQUETS	3,000
5.4324.035	CATERED- SUPPLEMENTS	30,000
5.4341.035	STATE REIM - REDUCED PRICE BREAKFAST	4,000
5.4450.035	INTEREST EARNED ON INVESTMENT	1,000
5.4490.035	OTHER LOCAL OPERATING REVENUE	300
5.4922.035	TRANSFER FROM LOCAL CURRENT	45,000
<b>TOTAL REVENUES</b>		<b>\$ 2,681,900</b>

Orange County Schools  
Child Nutrition Services  
2014-2015 Budget

	<b>Expenditures</b>	
5.7200.035.113	SALARY- DIRECTOR	\$ 38,000
5.7200.035.151	SALARY- OFFICE PERSONNEL	52,000
5.7200.035.165	SALARY- CN SUBSTITUTES	38,000
5.7200.035.174	SALARY- FOOD SERVICE EMPLOYEE	555,000
5.7200.035.176	SALARY- MANAGER	320,000
5.7200.035.184	LONGEVITY	16,000
5.7200.035.185	BONUS LEAVE PAYOFF	500
5.7200.035.188	ANNUAL LEAVE	5,000
5.7200.035.189	PAYMENT OF SHORT TERM DISABILITY-1st 6 mos.	5,000
5.7200.035.199	OVERTIME PAY	5,000
5.7200.035.211	EMPLOYER'S SOCIAL SECURITY	77,500
5.7200.035.221	EMPLOYER'S RETIREMENT	135,000
5.7200.035.231	EMPLOYER'S HOSPITAL	245,000
5.7200.035.232	WORKERS COMPENSATION	35,000
5.7200.035.233	UNEMPLOYMENT	1,000
5.7200.035.239	OTHER INSURANCE COST	300
5.7200.035.311	CONTRACTED SERVICES	9,345
5.7200.035.312	WORKSHOP EXPENSE	1,500
5.7200.035.313	ADVERTISING FEES	100
5.7200.035.314	PRINTING & BINDING	3,000
5.7200.035.326	CONTRACTED REPAIRS & MAINT.	2,000
5.7200.035.332	TRAVEL	7,200
5.7200.035.342	POSTAGE	550
5.7200.035.344	TELEPHONE - Mobile	405
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	12,000
5.7200.035.422	REPAIR PARTS	800
5.7200.035.451	FOOD PURCHASE	980,000
5.7200.035.453	FOOD PROCESSING SUPPLIES	79,000
5.7200.035.459	OTHER FOOD PURCHASES	18,000
5.7200.035.461	PURCHASED NON-CAPITAL EQUIP	10,000
5.7200.035.462	COMPUTER EQUIPMENT-INVENTORIED	2,400
5.7200.035.571	DEPRECIATION	20,000
	<b>TOTAL EXPENSES</b>	<b>\$ 2,681,900</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b>COMMUNITY SCHOOLS PROGRAM</b>		
6.7100.704.113.000	COORDINATOR SALARY	\$ 65,000
6.7100.704.151.000.001	SECRETARY SALARY	37,568
6.7100.704.151.000.002	BOOKKEEPER SALARY	38,942
6.7100.704.151.000.003	CLERICAL ASSISTANT SALARY	32,716
6.7100.704.184.000	LONGEVITY / Coordinator	3,596
6.7100.704.184.001	LONGEVITY / Secretary	1,205
6.7100.704.184.002	LONGEVITY / Bookkeeper	1,729
6.7100.704.211.000	EMPLOYER'S SOCIAL SECURITY -Coordinator	5,247
6.7100.704.211.001	EMPLOYER'S SOCIAL SECURITY - Secretary	2,927
6.7100.704.211.002	EMPLOYER'S SOCIAL SECURITY - Bookkeeper	2,939
6.7100.704.221.000	EMPLOYER'S RETIREMENT - Coordinator	10,433
6.7100.704.221.001	EMPLOYER'S RETIREMENT - Secretary	5,821
6.7100.704.221.002	EMPLOYER'S RETIREMENT - Bookkeeper	6,107
6.7100.704.231.000	EMPLOYER'S HOSPITAL INSURANCE - Coordinator	5,378
6.7100.704.231.001	EMPLOYER'S HOSPITAL INSURANCE - Secretary	5,378
6.7100.704.231.002	EMPLOYER'S HOSPITAL INSURANCE - Bookkeeper	5,378
6.7100.704.233.000*	UNEMPLOYMENT CHARGES	3,865
6.7100.704.312.000	WORKSHOP EXPENSES / ALLOWABLE TRAVEL	4,352
6.7100.704.313.000	ADVERTISING COST	2,750
6.7100.704.314.000	PRINTING & BINDING FEES	2,550
6.7100.704.315.000	REPRODUCTION COST (copier)	2,437
6.7100.704.319.000	OTHER PROFESSIONAL & TECH SERVICES	600
6.7100.704.326.000	CONTRACTED REPAIRS & MAINT. - EQUIPMENT	609
6.7100.704.321.000	ELECTRICAL UTILITIES	3,092
6.7100.704.332.000	TRAVEL	4,000
6.7100.704.361.000	MEMBERSHIP & DUES	460
6.7100.704.411.000	SUPPLIES/MATERIALS	1,960
6.7100.704.418.000	COMPUTER/SOFTWARE & SUPPLIES	500
6.7100.704.461.000	FURNITURE & EQUIPMENT - INVENTORIED	1,692
6.7100.704.462.000	COMPUTER EQUIPMENT - INVENTORIED	1,848
6.7100.704.541.000	PURCHASE OF EQUIPMENT CAPITALIZED	350
6.7100.704.542.000	PURCHASE OF COMPUTER HARDWARE CAPITALIZED	1,500
<b>COMMUNITY SCHOOLS PROGRAM TOTALS</b>		<b>\$ 262,929</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b><u>AFTER SCHOOL PROGRAM</u></b>		
6.7100.701.171.000	ACTIVITY BUS DRIVERS SALARIES	\$ 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 COSTS	5,000
6.7100.701.352.000	EMPLOYEE EDUCATION REIMB. (BSAC training)	200
6.7100.701.411.000	SUPPLIES/MATERIALS	1,500
6.7100.701.459.000	FOOD PURCHASES	1,000
6.7100.701.462.000	COMPUTER EQUIPMENT - INVENTORIED	4,600
	<b>SUB-TOTAL:</b>	<b>\$ 14,108</b>
<b><u>CAMERON PARK AFTER SCHOOL PROGRAM - 308</u></b>		
6.7100.701.165.308	AFTER SCHOOL SUB	\$ 3,000
6.7100.701.178.308	AFTER SCHOOL STAFF SALARIES	40,000
6.7100.701.199.308	STAFF OVERTIME	4,000
6.7100.701.211.308	EMPLOYEES SOCIAL SECURITY	3,790
6.7100.701.221.308	EMPLOYEES RETIREMENT	6,500
6.7100.701.231.308	EMPLOYERS HOSPITAL INSURANCE	6,500
6.7100.701.312.308	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.308	FOOD PURCHASES (SNACKS)	7,000
6.7100.701.461.308	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 75,240</b>
<b><u>CENTRAL ELEM AFTER SCHOOL PROGRAM - 312</u></b>		
6.7100.701.165.312	AFTER SCHOOL SUB	\$ 500
6.7100.701.178.312	AFTER SCHOOL STAFF SALARIES	30,000
6.7100.701.199.312	STAFF OVERTIME	650
6.7100.701.211.312	EMPLOYEES SOCIAL SECURITY	2,700
6.7100.701.221.312	EMPLOYEES RETIREMENT	2,000
6.7100.701.231.312	EMPLOYERS HOSPITAL INSURANCE	2,500
6.7100.701.312.312	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.312	FOOD PURCHASES (SNACKS)	350
6.7100.701.461.312	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 43,150</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b><u>EFLAND CHEEKS AFTER SCHOOL PROGRAM - 324</u></b>		
6.7100.701.165.324	AFTER SCHOOL SUB	\$ 300
6.7100.701.178.324	AFTER SCHOOL STAFF SALARIES	34,000
6.7100.701.199.324	STAFF OVERTIME	1,000
6.7100.701.211.324	EMPLOYEES SOCIAL SECURITY	2,831
6.7100.701.221.324	EMPLOYEES RETIREMENT	2,100
6.7100.701.231.324	EMPLOYERS HOSPITAL INSURANCE	2,050
6.7100.701.312.324	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.324	FOOD PURCHASES (SNACKS)	350
6.7100.701.461.324	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 47,081</b>
<b><u>GRADY BROWN AFTER SCHOOL PROGRAM - 328</u></b>		
6.7100.701.165.328	AFTER SCHOOL SUB	\$ 300
6.7100.701.178.328	AFTER SCHOOL STAFF SALARIES	35,000
6.7100.701.199.328	STAFF OVERTIME	1,500
6.7100.701.211.328	EMPLOYEES SOCIAL SECURITY	3,000
6.7100.701.221.328	EMPLOYEES RETIREMENT	3,000
6.7100.701.231.328	EMPLOYERS HOSPITAL INSURANCE	2,900
6.7100.701.312.328	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.328	FOOD PURCHASES (SNACKS)	5,450
6.7100.701.461.328	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 55,600</b>
<b><u>HILLSBOROUGH ELEM AFTER SCHOOL PROGRAM - 329</u></b>		
6.7100.701.165.329	AFTER SCHOOL SUB	\$ 1,000
6.7100.701.178.329	AFTER SCHOOL STAFF SALARIES	65,000
6.7100.701.199.329	STAFF OVERTIME	5,000
6.7100.701.211.329	EMPLOYEES SOCIAL SECURITY	5,300
6.7100.701.221.329	EMPLOYEES RETIREMENT	9,000
6.7100.701.231.329	EMPLOYERS HOSPITAL INSURANCE	11,000
6.7100.701.312.329	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.329	FOOD PURCHASES (SNACKS)	13,000
6.7100.701.461.329	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 113,750</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b><u>NEW HOPE ELEM AFTER SCHOOL PROGRAM - 330</u></b>		
6.7100.701.165.330	AFTER SCHOOL SUB	\$ 200
6.7100.701.178.330	AFTER SCHOOL STAFF SALARIES	34,450
6.7100.701.199.330	STAFF OVERTIME	2,200
6.7100.701.211.330	EMPLOYEES SOCIAL SECURITY	2,945
6.7100.701.221.330	EMPLOYEES RETIREMENT	4,513
6.7100.701.231.330	EMPLOYERS HOSPITAL INSURANCE	5,300
6.7100.701.312.330	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.330	FOOD PURCHASES (SNACKS)	350
6.7100.701.461.330	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 54,408</b>
<b><u>PATHWAYS AFTER SCHOOL PROGRAM - 336</u></b>		
6.7100.701.165.336	AFTER SCHOOL SUB	\$ 200
6.7100.701.178.336	AFTER SCHOOL STAFF SALARIES	30,000
6.7100.701.199.336	STAFF OVERTIME	2,564
6.7100.701.211.336	EMPLOYEES SOCIAL SECURITY	2,671
6.7100.701.221.336	EMPLOYEES RETIREMENT	4,968
6.7100.701.231.336	EMPLOYERS HOSPITAL INSURANCE	6,000
6.7100.701.312.336	WORKSHOP EXPENSES / 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/MATERIALS	2,000
6.7100.701.459.336	FOOD PURCHASES (SNACKS)	5,000
6.7100.701.461.336	FURNITURE & EQUIPMENT INVENTORIED	1,000
	<b>SUB-TOTAL:</b>	<b>\$ 55,853</b>
	<b>AFTERSCHOOL PROGRAM TOTAL</b>	<b>\$ 459,190</b>



ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b>SUMMER CAMP/INTERSESSION PROGRAMS</b>		
6.7100.702.171.000	SUMMER CAMP BUS DRIVERS SALARIES	\$ 1,900
6.7100.702.178.000	SUMMER CAMP STAFF SALARIES	3,000
6.7100.702.199.000	SUMMER CAMP OVERTIME	500
6.7100.702.211.000	EMPLOYER'S SOCIAL SECURITY	350
6.7100.702.221.000	EMPLOYER'S RETIREMENT	500
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	5,000
6.7100.702.379.000	OTHER INSURANCE AND JUDGMENTS	2,000
6.7100.702.411.000	SUPPLIES/MATERIALS	1,500
6.7100.702.459.000	FOOD PURCHASES	1,436
	<b>SUB-TOTAL:</b>	<b>\$ 17,186</b>
<b><u>CENTRAL ELEM. SUMMER CAMP</u></b>		
6.7100.702.178.312	SUMMER STAFF SALARIES	\$ 19,000
6.7100.702.199.312	OVERTIME	132
6.7100.702.211.312	EMPLOYER'S SOCIAL SECURITY	1,500
6.7100.702.221.312	EMPLOYER'S RETIREMENT	1,500
6.7100.702.231.312	EMPLOYER'S HOSPITALIZATION	600
6.7100.702.333.312	TRANSPORTATION COST- FIELD TRIPS ADMIN	2,000
6.7100.702.411.312	SUPPLIES/MATERIALS	1,500
6.7100.702.459.312	FOOD PURCHASES	750
	<b>SUB-TOTAL:</b>	<b>\$ 26,982</b>
<b><u>GRADY BROWN ELEM. SUMMER CAMP</u></b>		
6.7100.702.178.328	SUMMER STAFF SALARIES	\$ 15,000
6.7100.702.199.328	OVERTIME	132
6.7100.702.333.328	TRANSPORTATION COST- FIELD TRIPS ADMIN	2,000
6.7100.702.411.328	SUPPLIES/MATERIALS	1,500
6.7100.702.459.328	FOOD PURCHASES	750
6.7100.702.211.328	EMPLOYER'S SOCIAL SECURITY	1,500
6.7100.702.221.328	EMPLOYER'S RETIREMENT	1,500
6.7100.702.231.328	EMPLOYER'S HOSPITALIZATION	600
	<b>SUB-TOTAL:</b>	<b>\$ 22,982</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
<b><u>HILLSBOROUGH ELEM. INTERSESSIONS</u></b>		
6.7100.702.178.329	INTERSESSION STAFF SALARIES	\$ 16,755
6.7100.702.199.329	OVERTIME	132
6.7100.702.211.329	EMPLOYER'S SOCIAL SECURITY	1,500
6.7100.702.221.329	EMPLOYER'S RETIREMENT	2,000
6.7100.702.231.329	EMPLOYER'S HOSPITALIZATION	1,400
6.7100.702.333.329	TRANSPORTATION COST- FIELD TRIPS ADMIN	2,000
6.7100.702.411.329	SUPPLIES/MATERIALS	1,500
6.7100.702.459.329	FOOD PURCHASES	1,200
	<b>SUB-TOTAL:</b>	<b>\$ 26,487</b>
<b><u>NEW HOPE ELEM. SUMMER CAMP</u></b>		
6.7100.702.178.330	SUMMER STAFF SALARIES	\$ 20,000
6.7100.702.199.330	OVERTIME	132
6.7100.702.211.330	EMPLOYER'S SOCIAL SECURITY	1,500
6.7100.702.221.330	EMPLOYER'S RETIREMENT	2,000
6.7100.702.231.330	EMPLOYER'S HOSPITALIZATION	1,500
6.7100.702.333.330	TRANSPORTATION COST- FIELD TRIPS ADMIN	2,000
6.7100.702.411.330	SUPPLIES/MATERIALS	1,500
6.7100.702.459.330	FOOD PURCHASES	750
	<b>SUB-TOTAL:</b>	<b>\$ 29,382</b>
	<b>TOTAL PROGRAM AREAS</b>	<b>\$ 845,138</b>
ACCOUNT CODE	DESCRIPTION	2014-2015 BUDGET
6.7100.704.571.000	<b>DEPRECIATION</b>	<b>\$ 9,422</b>
	<b>TOTAL PROGRAM EXPENSE</b>	<b>\$ 854,560</b>

ORANGE COUNTY SCHOOLS  
SCHOOL COMMUNITY RELATIONS DEPARTMENT  
BUDGET 2014-2015

	<b>REVENUES</b>	
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	19,500
	<b>TOTAL REVENUE</b>	<b>\$ 854,560</b>
	<b>EXPENSES</b>	
6.7100.704.000	COMMUNITY SCHOOLS PROGRAM	\$ 262,929
6.7100.701.000	AFTER SCHOOL PROGRAM	459,190
6.7100.702.000	SUMMER CAMP PROGRAM	123,019
6.7100.704.693	DEPRECIATION	9,422
6.8100.701.392	INDIRECT COST	-
	<b>TOTAL EXPENSES</b>	<b>\$ 854,560</b>
<b>2014-2015</b>		
Social Security 7.65%		
Retirement 15.21%		
Hospital \$5,378 per position		
AS Staff Salaries	\$500.00 / \$0.29	

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

REVENUES:

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>
8.3200.096	Teacher on Loan/DPI	\$ 7,300	\$ 7,300	\$ 8,000
8.3250	Sales & Use Tax Revenues	27,000	56,424	50,000
8.3700.112	Math/Science Partnership	123,671	123,671	18,225
8.3700.305	Medicaid Administrative	257,999	274,553	260,000
8.3700.306	Medicaid Direct Services	10,000	16,124	15,000
8.3700.413	N.C. Pre-K	244,750	215,825	249,200
8.4210	Tuition & Fees	49,000	46,859	49,000
8.4210.012	Driver's Education Fees	11,000	14,150	20,000
8.4210.015	Laptop Fees	87,000	87,320	87,000
8.4210.705	Tuition - Pre-K	12,000	10,800	5,400
8.4410	Fines & Forfeitures - Other	-	4,462	-
8.4420.740	Facility Use	65,000	64,604	65,000
8.4430.110	CIS After 3	-	10,000	-
8.4430.516	Leaders and Learners	6,500	(100)	-
8.4430.701	MSAS Community Schools	-	6,161	-
8.4430.803	Teacher of the Year Banquet	5,000	5,000	5,000
8.4440.611	ABC Revenues	38,500	38,500	38,500
8.4490	Miscellaneous Revenues - Transcripts	-	2,515	-

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u>	<u>DESCRIPTION REVENUES</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>
8.4490.804	RESA Revenues	\$ 12,000	\$ 12,000	\$ 12,000
8.4880	Indirect Cost	95,000	93,352	95,000
8.4890.007	Reimbursement - Nurses - County	232,055	227,157	236,696
8.4910	Fund Balance - Carryover	361,723	-	642,816
	<b>TOTAL REVENUES</b>	<b><u>\$ 1,645,499</u></b>	<b><u>\$ 1,316,677</u></b>	<b><u>\$ 1,856,837</u></b>

EXPENSES:

<u>CODE PRC 007</u>	<u>DESCRIPTION INSTRUCTIONAL SUPPORT</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>
8.5840.007.131	Salaries - Nurses	\$ 161,500	\$ 159,110	\$ 161,500
8.5840.007.181	Supplement Pay	16,000	13,745	16,000
8.5840.007.211	Employer's Social Security Cost	13,579	12,445	14,471
8.5840.007.221	Employer's Retirement Cost	25,400	25,434	27,891
8.5840.007.231	Employer's Hospitalization Cost	15,576	10,908	16,134
8.5840.007.233	Unemployment Insurance Cost	-	654	700
	<b>TOTAL</b>	<b><u>\$ 232,055</u></b>	<b><u>\$ 222,296</u></b>	<b><u>\$ 236,696</u></b>

<u>CODE PRC 009</u>	<u>DESCRIPTION NON-CONTRIBUTORY BENEFITS</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>
8.5840.009.184	Longevity Pay	\$ 5,696	\$ 3,332	\$ 5,696
8.5840.009.211	Employer's Social Security Cost	436	255	436

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5840.009.221	Employer's Retirement Cost	\$ 837	\$ 489	\$ 837
8.5840.009.233	Unemployment Insurance Cost	-	5	-
	<b>TOTAL</b>	<u>\$ 6,969</u>	<u>\$ 4,081</u>	<u>\$ 6,969</u>

<u>CODE</u> <u>PRC 012</u>	<u>DESCRIPTION</u> <u>DRIVER'S EDUCATION</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5110.012.312	Workshop Expenses	\$ -	\$ 100	\$ -
8.5110.012.411	Materials and Supplies	1,400	6	-
8.5110.012.422	Repair Parts	972	10,627	10,000
8.5110.012.423	Fuel	9,000	9,000	10,000
8.5110.012.551	Vehicle Purchase/Gov Deals	-	(4,827)	-
	<b>TOTAL</b>	<u>\$ 11,372</u>	<u>\$ 14,906</u>	<u>\$ 20,000</u>

<u>CODE</u> <u>PRC 015</u>	<u>DESCRIPTION</u> <u>LAPTOP REPAIRS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5110.015.326	Laptop Repairs	\$ 61,635	\$ 24,637	\$ 70,944
8.5110.015.411	Materials and Supplies	61,635	44,065	70,944
	<b>TOTAL</b>	<u>\$ 123,270</u>	<u>\$ 68,702</u>	<u>\$ 141,888</u>

<u>CODE</u> <u>PRC 096</u>	<u>DESCRIPTION</u> <u>TEACHER ON LOAN/DPI</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5110.096.312	Workshop Expenses	\$ -	\$ 250	\$ -
8.5110.096.332	Travel	5,500	7,038	7,000
8.5110.096.411	Supplies and Materials	1,800	919	1,000
	<b>TOTAL</b>	<u>\$ 7,300</u>	<u>\$ 8,207</u>	<u>\$ 8,000</u>

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u> <u>PRC 110</u>	<u>DESCRIPTION</u> <u>CIS AFTER 3</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5504.110.411	CIS After 3	\$ 526	\$ -	\$ 10,526
	<b>TOTAL</b>	<u>\$ 526</u>	<u>\$ -</u>	<u>\$ 10,526</u>

<u>CODE</u> <u>PRC 112</u>	<u>DESCRIPTION</u> <u>MATH/SCIENCE PARTNERSHIP</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5110.112.163	Substitute Pay - Staff Development	\$ 50,000	\$ 150	\$ 50,710
8.5110.112.191	Curriculum Development Pay	-	16,535	-
8.5110.112.196	Staff Development Participant Pay	100,000	19,748	48,500
8.5110.112.211	Employer's Social Security Cost	11,475	2,785	7,590
8.5110.112.221	Employer's Retirement Cost	22,035	5,275	7,377
8.5110.112.231	Employer's Hospitalization Cost	-	204	-
8.5110.112.233	Unemployment Insurance Cost	-	160	-
8.5110.112.312	Staff Development	17,400	1,136	17,200
8.5110.112.331	Pupil Transportation	400	-	400
8.5110.112.411	Supplies and Materials	59,769	4,532	70,000
8.5110.112.418	Computer Software and Supplies	18,900	7,826	37,800
8.6550.112.171	Salary - Bus Driver	200	-	400
8.6550.112.211	Employer's Social Security Cost	15	-	31
8.6550.112.221	Employer's Retirement Cost	-	-	61
	<b>TOTAL</b>	<u>\$ 280,194</u>	<u>\$ 58,351</u>	<u>\$ 240,069</u>

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

CODE <u>PRC 413</u>	DESCRIPTION <u>NC PRE-K</u>	2013-2014 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2014-2015 <u>BUDGET</u>
8.5340.413.121	Salary - Teachers	\$ 95,810	\$ -	\$ 191,620
8.5340.413.142	Salary - Teacher Assistants	42,565	-	85,130
8.5340.413.151	Salary - Office Support	14,693	14,693	15,193
8.5340.413.162	Salary - Substitutes	2,500	-	5,000
8.5340.413.163	Salary - Substitutes - Staff Development	50	-	100
8.5340.413.181	Supplement Pay	7,592	-	15,184
8.5340.413.184	Longevity Pay	1,844	331	3,688
8.5340.413.211	Employer's Social Security Cost	12,627	955	24,167
8.5340.413.221	Employer's Retirement Cost	23,872	2,260	48,051
8.5340.413.233	Unemployment Insurance Cost	-	137	400
8.5340.413.231	Employer's Hospitalization Cost	18,867	4,710	43,024
8.5340.413.311	Contracted Services	2,200	-	2,200
8.5340.413.312	Workshop Expenses	-	58	-
8.5340.413.344	Mobile Communication Costs	-	141	-
8.5340.413.411	Supplies and Materials	12,000	1,676	118,369
8.5340.413.418	Computer Software & Supplies	-	1,383	1,500
8.5340.413.459	Other Food Purchases	6,000	689	6,000
8.5340.413.461	Furniture and Equipment - Inventoried	-	-	-
8.5340.413.462	Computer Equipment - Inventoried	4,130	-	5,000
8.7200.413.451	Other Food Purchases	-	1,443	6,000
	<b>TOTAL</b>	<u>\$ 244,750</u>	<u>\$ 28,476</u>	<u>\$ 570,626</u>



ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u> <u>PRC 509</u>	<u>DESCRIPTION</u> <u>HCS STUDY GRANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6840.509.XXX	HCS Study Grant	\$ 888	\$ -	\$ 888
	<b>TOTAL</b>	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ 888</u>

<u>CODE</u> <u>PRC 513</u>	<u>DESCRIPTION</u> <u>PROJECT HOUSE</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5210.513.329	Project House	\$ 137,562	\$ -	\$ -
	<b>TOTAL</b>	<u>\$ 137,562</u>	<u>\$ -</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 515</u>	<u>DESCRIPTION</u> <u>BIOGEN IDEC FOUNDATION GRANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5120.515.411	Supplies and Materials	\$ 104	\$ -	\$ 104
	<b>TOTAL</b>	<u>\$ 104</u>	<u>\$ -</u>	<u>\$ 104</u>

<u>CODE</u> <u>PRC 516</u>	<u>DESCRIPTION</u> <u>LEADERS AND LEARNERS</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5110.516.311.312	Contracted Services	\$ 8,401	\$ 10,202	\$ -
8.5110.516.411.312	Materials and Supplies	8,401	-	-
	<b>TOTAL</b>	<u>\$ 16,802</u>	<u>\$ 10,202</u>	<u>\$ -</u>

<u>CODE</u> <u>PRC 611</u>	<u>DESCRIPTION</u> <u>ABC GRANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6303.611.311	Contracted Services	\$ 45,500	\$ 35,867	\$ 48,133
	<b>TOTAL</b>	<u>\$ 45,500</u>	<u>\$ 35,867</u>	<u>\$ 48,133</u>

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u> <u>PRC 705</u>	<u>DESCRIPTION</u> <u>TUITION - PRE-K</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.5340.705.311	Contracted Services	\$ 24,176	\$ -	\$ 28,907
8.5340.705.352	Employee Education Reimbursement	-	(531)	-
	<b>TOTAL</b>	<u>\$ 24,176</u>	<u>\$ (531)</u>	<u>\$ 28,907</u>

<u>CODE</u> <u>PRC 740</u>	<u>DESCRIPTION</u> <u>FACILITY RENTAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6540.740.199	Salary - Facility Use Staff	\$ 13,000	\$ 14,351	\$ 15,000
8.6540.740.211	Employer's Social Security Cost	995	1,098	1,148
8.6540.740.221	Employer's Retirement Cost	1,910	2,017	2,282
8.6540.740.233	Unemployment Insurance Cost	-	106	106
8.6540.740.311	Contracted Services	3,582	3,582	3,582
8.6540.740.411	Supplies and Materials	1,622	1,285	1,622
	<b>TOTAL</b>	<u>\$ 21,109</u>	<u>\$ 22,439</u>	<u>\$ 23,740</u>

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6530.802.321	Electric Service	\$ 475,922	\$ 474,772	\$ 512,444
	<b>TOTAL</b>	<u>\$ 475,922</u>	<u>\$ 474,772</u>	<u>\$ 512,444</u>

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>TEACHER OF THE YEAR BANQUET</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6621.803.411	Supplies and Materials	\$ 5,000	\$ 5,000	\$ 5,000
	<b>TOTAL</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND BUDGET 2014-2015

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>RESA</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>
8.6610.804.115	Salary - RESA - Finance	\$ 9,600	\$ 9,600	\$ 2,182
8.6610.804.184	Longevity Pay	216	-	-
8.6610.804.211	Employer's Social Security Cost	734	694	165
8.6610.804.221	Employer's Retirement Cost	1,282	1,410	332
8.6610.804.231	Employer's Hospitalization Cost	168	-	168
8.6110.804.233	Unemployment Insurance Cost	-	19	-
	<b>TOTAL</b>	<u>\$ 12,000</u>	<u>\$ 11,723</u>	<u>\$ 2,847</u>
	 <b>GRAND TOTAL EXPENSES</b>	 <u>\$ 1,645,499</u>	 <u>\$ 964,491</u>	 <u>\$ 1,856,837</u>