

## **2013-14 ABC Transfers Between Program Codes in the State Public School Fund That Totaled 5% or More of the Initial Allotment**

Chapel Hill – Carrboro City Schools processed the following ABC Transfers during 2013-14 that moved 5% or more of the initial allotment from the original program area budget to another:

1. October 2013 – The amount of \$468,414 was transferred from CTE teacher salaries (PRC013) to CTE Program Support (PRC014). This was the equivalent of 80 months of employment or eight full-time teaching positions. The State provides more teaching positions to the district for CTE than are needed to meet class schedule requirements. The State does not provide sufficient funding for the instructional materials needed for the CTE Program. This transfer provides the additional funding needed for program support.

February 2014 – The amount of \$64,408 was moved from CTE teacher salaries (PRC013) to CTE Program Support (PRC014). This was the equivalent of 11 months of employment or 1.1 teaching positions. The additional program support funds were needed for instructional materials for the CTE Program.

December 2013 – The equivalent of 6.5 CTE teacher positions or \$279,277 was transferred from PRC013 to PRC010 – Dollars for Certified Positions. The 6.5 positions represented the amount of CTE funding that was used to meet the State's Discretionary Reduction requirement in prior years. The State's allotment policy for 2013-14 allowed the same number of CTE positions to be transferred out to other program areas.

The district moved locally-funded teachers to the State PRC010. The district lost more than 40 teaching positions when the State made the Discretionary Reduction a permanent budget reduction. This transfer replaced a portion of the lost State classroom teacher positions.

The \$532,822 moved to PRC014 and the \$279,277 moved to PRC010 total to \$812,099. That total amount transferred out represents 23% of the initial budget allotment for PRC013.

2. September 2013 – The district transferred \$22,979 from the State Textbook allotment (PRC130) to Instructional Materials and Equipment (PRC061).

January 2014 – The district transferred \$5,000 from the State Textbook allotment to Instructional Supplies and Equipment.

Both transfers totaled \$27,979 which represented 16% of the district's initial State allotment for textbooks in the amount of \$174,771. Instructional materials needed by the district were not available from the State Textbook Warehouse and were ordered directly from publishers.