

Craven County Board of Education Budget

Fiscal Year 2023-2024



Budget for the fiscal year ending June 30, 2024

Craven County Board of Education

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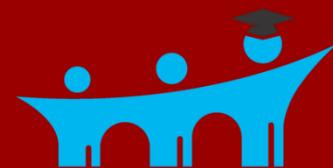
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Craven County Board of Education Budget

Fiscal Year 2023-2024

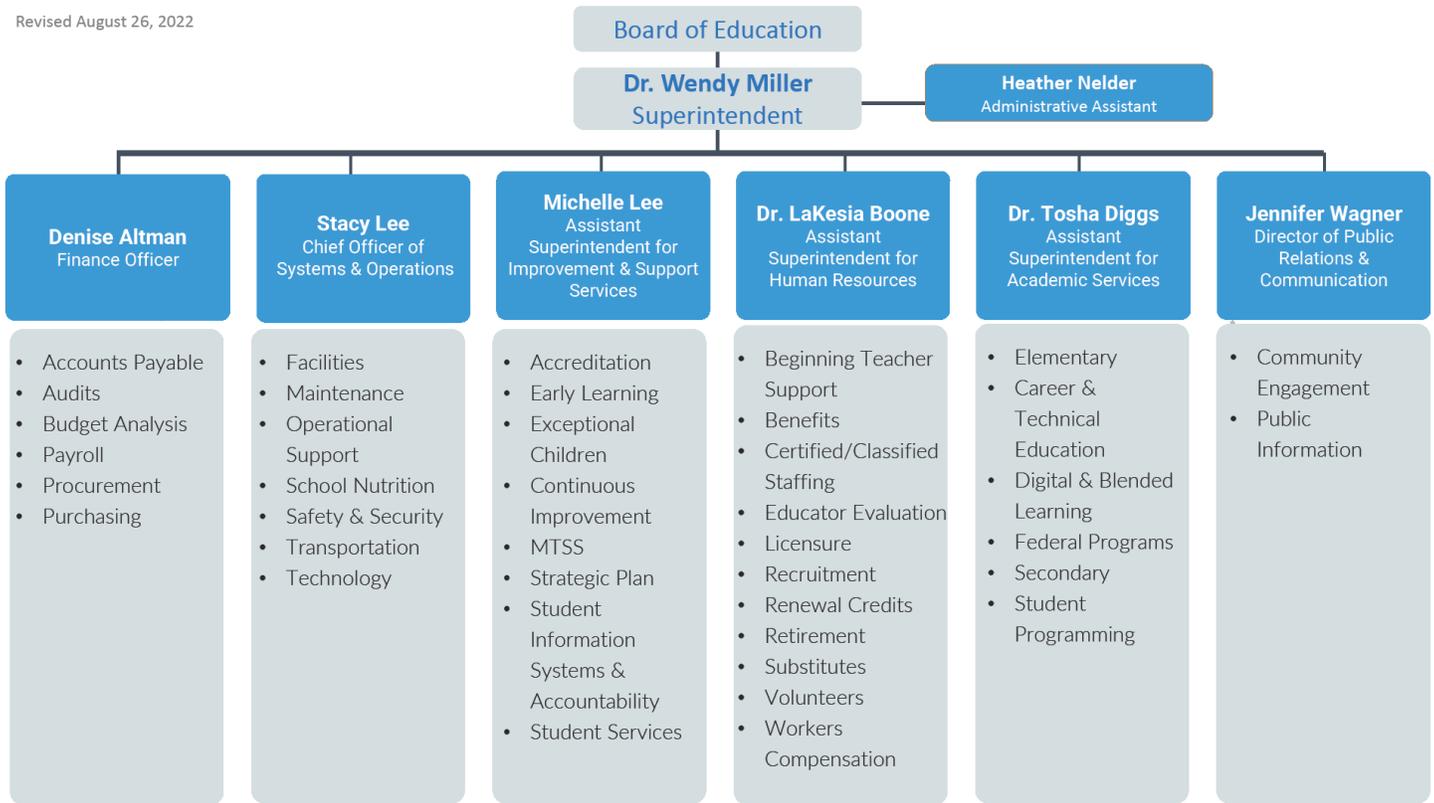
Introduction



Craven
COUNTY SCHOOLS
Today's Learners...Tomorrow's Leaders

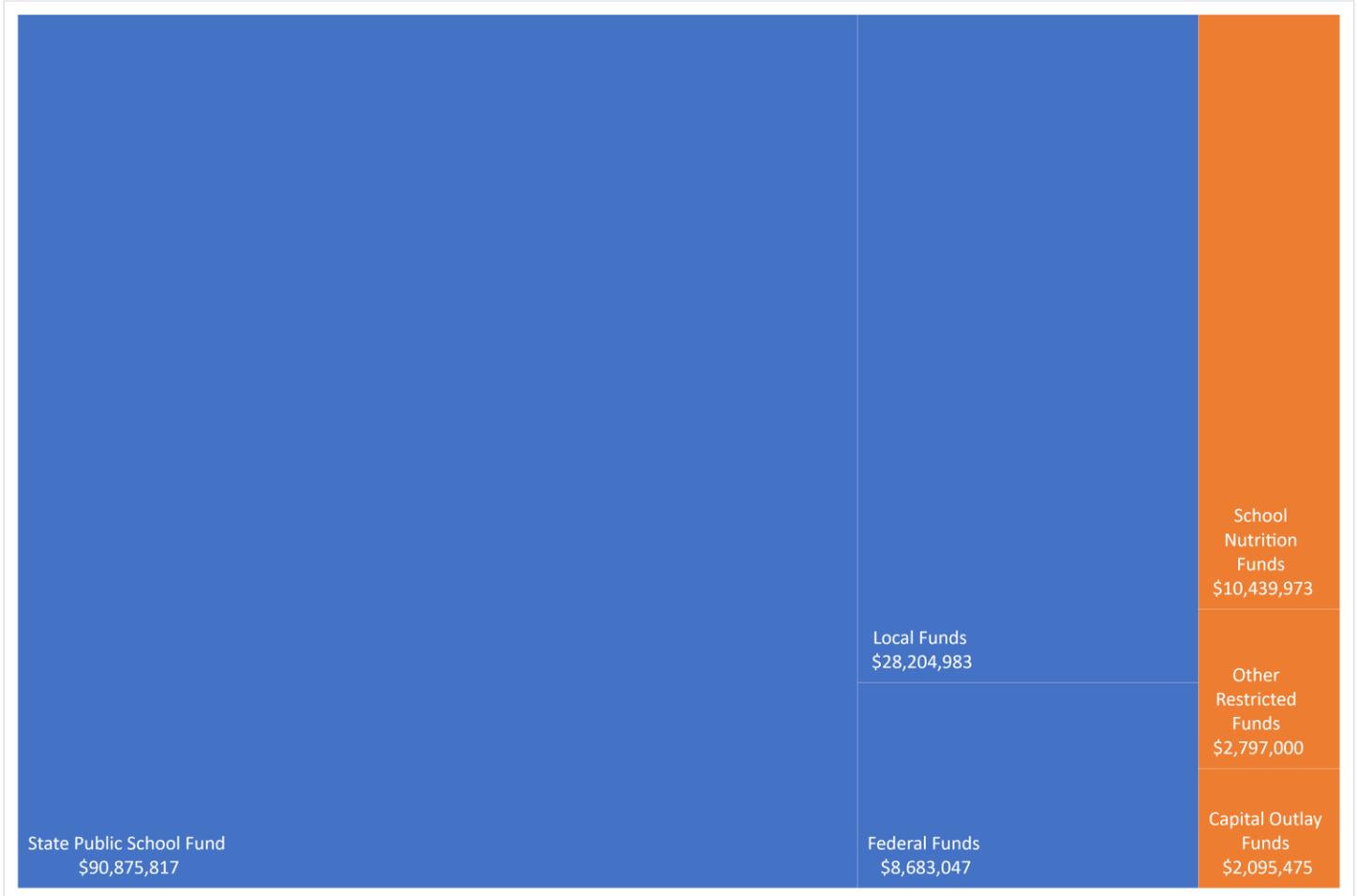
Organizational Charts

Revised August 26, 2022



Budget At-A-Glance

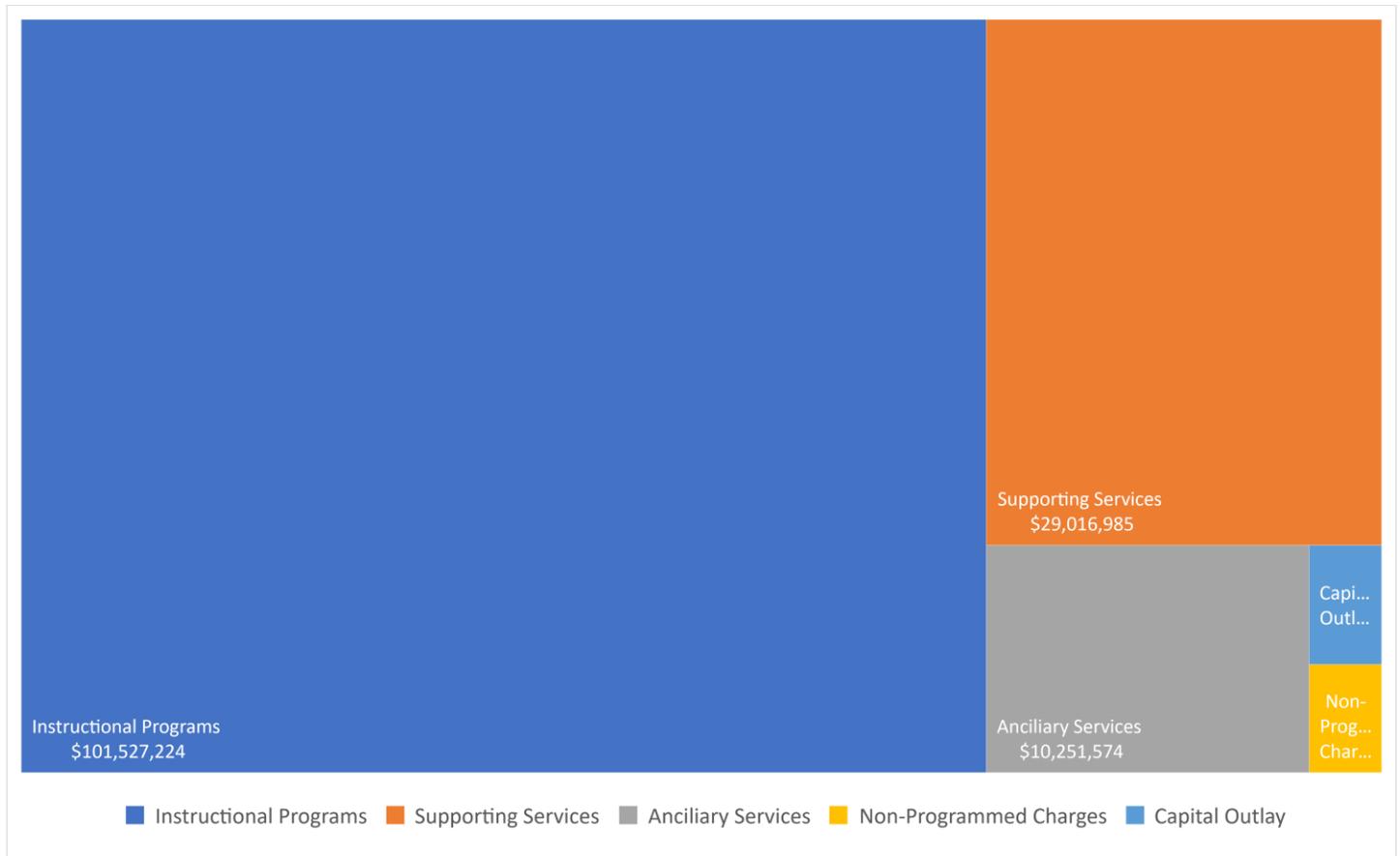
Where the Money Comes From



\$143,096,295 in total revenues is projected for the 2023-2024 fiscal year, including Federal funds.

- State Public School Fund – the largest single revenue source for Craven County Schools, generated primarily from state income and sales taxes. This fund is intended to adequately support basic instructional programs for North Carolina’s public schools.
- Local Funds – made up of Craven County appropriation and other local revenues. This fund supports school building maintenance and operations, property insurance, local paid staff and instructional supplements.
- Federal Funds – primarily provides additional support for students with disabilities and schools with a high proportion of children from low-income families.
- Capital Outlay Funds– primarily consists local county capital appropriations. By North Carolina state law, counties are charged with building, equipping, and maintaining school facilities. Capital Outlay Funds are used to construct and remodel school buildings, and to obtain equipment such as fleet vehicles, furniture, and computer hardware.
- Child Nutrition Funds – primarily consists of United States Department of Agriculture grants, local sales receipts for school meals, and state reimbursements for breakfast. These funds are used exclusively to provide school meal service.
- Other Restricted Funds – primarily used to account for grant funds and sources of revenue that are not required to be shared with charter schools such as federal impact aid funds and interest earnings.

TOTAL BUDGET: Where the Money Goes: Expenditures by PURPOSE

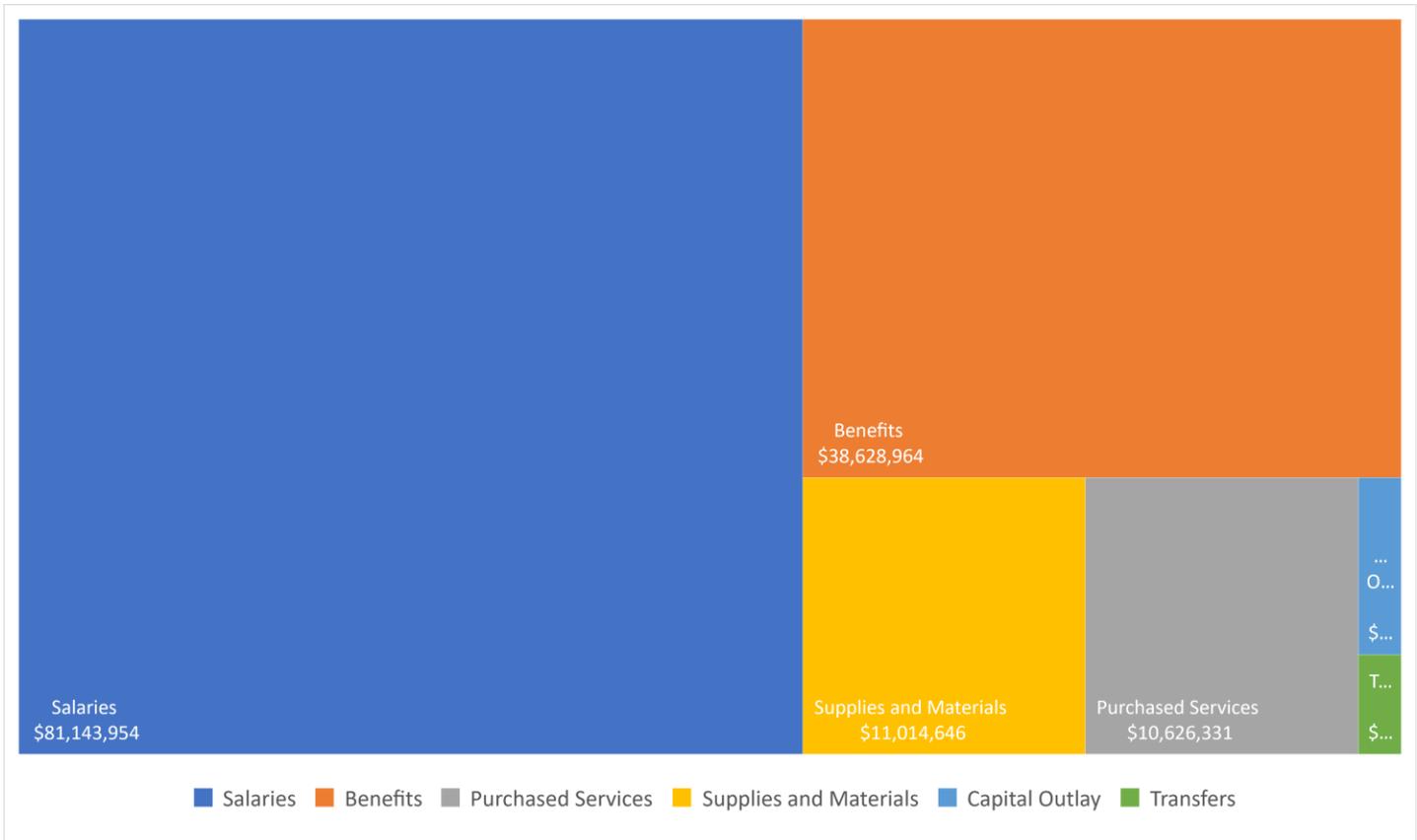


The total proposed budget for the 2023-2024 fiscal year is \$143,096,295. This money is allocated to the following services:

- Instructional Programs** are budgeted at \$101,527,224 (70.95% of the total budget) for the 2023-2024 fiscal year. Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.
- Supporting Services** are budgeted at \$29,016,985 (20.28% of the total budget) for the 2023-2024 fiscal year. System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here. The divisions and departments that are paid from these purpose codes include but are not limited to finance, human resources, facilities maintenance, curriculum and instruction, and central administration.
- Ancillary Services** are budgeted at \$10,251,574 (7.16% of the total budget) for the 2023-2024 fiscal year. These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

- **Non-Programmed Charges** are budgeted at \$1,094,927 (0.77% of the total budget) for the 2023-2024 fiscal year. These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit. The amount included in these purpose codes include payments to charter schools and indirect costs.
- **Capital Outlay** is budgeted at \$1,205,585 (0.84% of the total budget) for the 2023-2024 fiscal year. These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment. These funds are divided into three categories:
 - **Category 1 (over \$100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes. In Craven County these expenditures are restricted by the *Policy Regarding Treatment of Category 1 Capital Outlay Allocations in Excess of \$100,000.00 In Support of Craven County Schools*.
 - **Category 1 (below \$100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.
 - **Category 2:** Acquisition or replacement of furnishings and equipment.
 - **Category 3:** Acquisition of school buses, activity buses, and other motor vehicles.

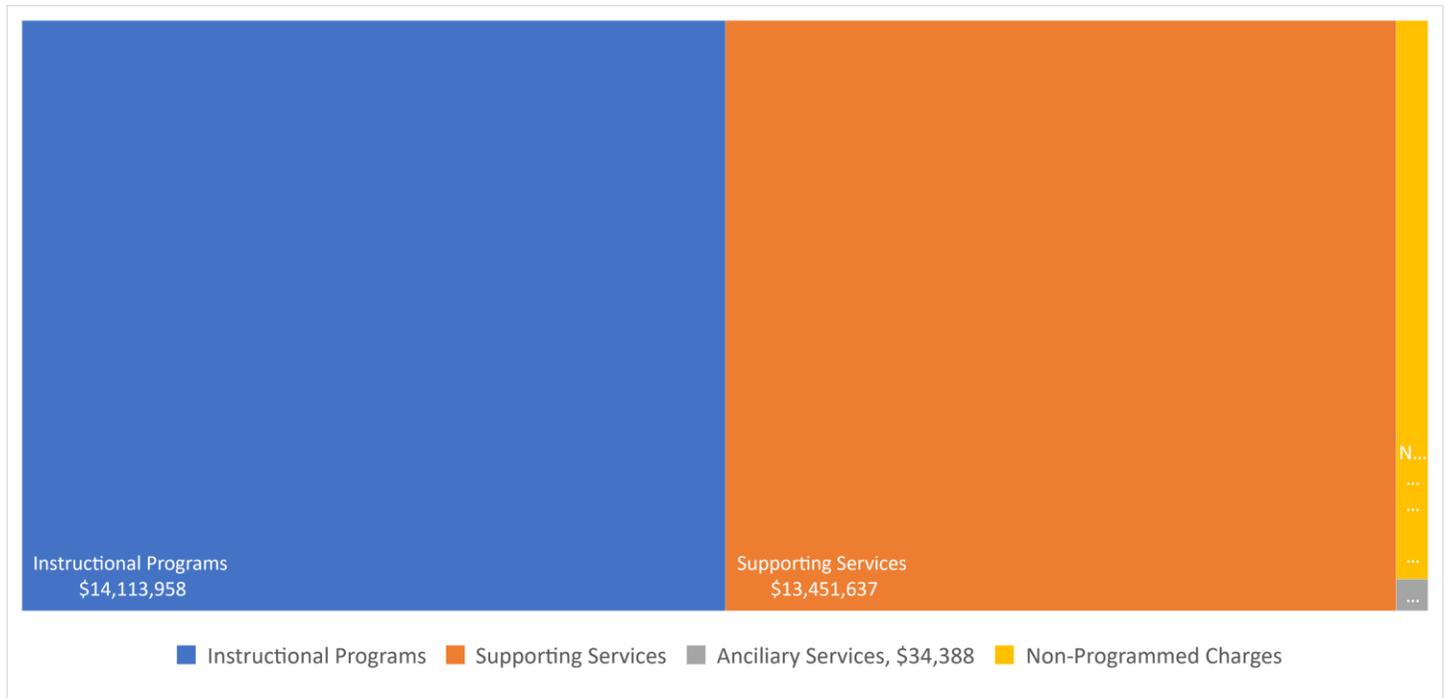
TOTAL BUDGET: Where the Money Goes: Expenditures by CATEGORY



Another way to look at the total budget of \$143,096,295 is by category (personnel and non-personnel expenses).

- Salaries & Benefits for School District Personnel– \$119,772,918 (83.70% of total expenses)
 - Salaries – \$81,143,954 (56.71% of total expenses)
 - Benefits – \$38,628,964 (27.00% of total expenses)
- Purchased Services – \$10,626,331 (7.43% of total expenses)
- Supplies and Materials – \$11,014,646 (7.70% of total expenses)
- Capital Investments – \$1,077,400 (0.75% of total expenses)
- Transfers to Charter Schools– \$605,000 (0.42% of total expenses)

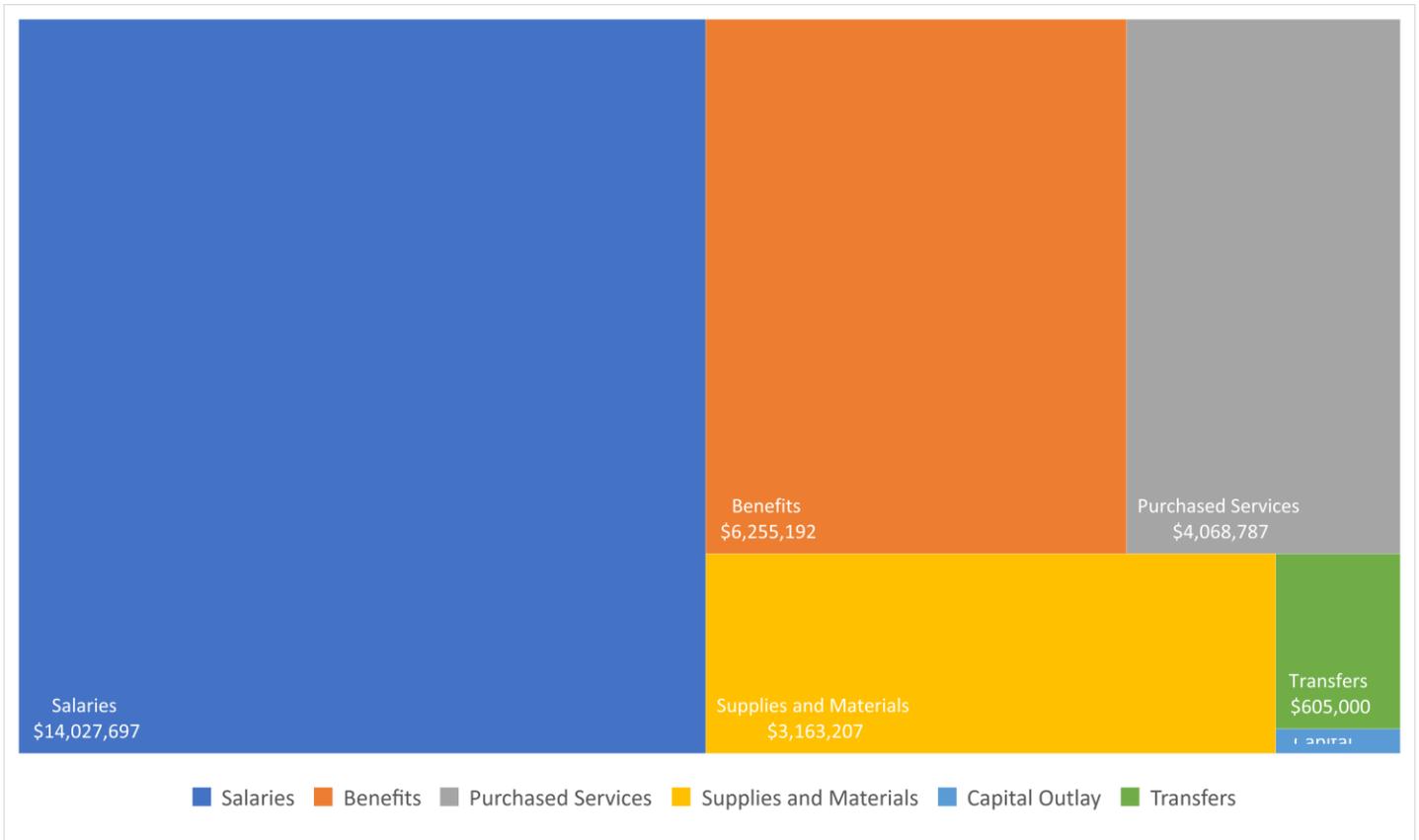
LOCAL BUDGET: Where the Money Goes: Expenditures by PURPOSE



The total proposed budget for local funds for the 2023-2024 fiscal year is \$28,204,983. This money is allocated to the following services:

- \$14,113,958 of local funds are budgeted for **Instructional Programs** (50.04% of the local budget) for the 2023-2024 fiscal year. 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.
- \$13,451,637 of local funds are budgeted for **Supporting Services** are budgeted (47.69% of the total budget) for the 2023-2024 fiscal year. System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.
- \$34,388 of local funds are budgeted for **Ancillary Services** (0.12% of the total budget) for the 2023-2024 fiscal year. These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.
- \$605,000 of local funds are budgeted for **Non-Programmed Charges** (2.15% of the total budget) for the 2023-2024 fiscal year. These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit. Specifically, these are local funds which are transferred to charter schools. These charter schools are both physical and virtual and all reside outside of Craven County.

LOCAL BUDGET: Where the Money Goes: Expenditures by CATEGORY



Another way to look at the total local budget of \$28,204,983 is by category (personnel and non-personnel expenses).

Salaries & Benefits for School District Personnel– \$20,282,889 (71.91% of total expenses)

- Salaries – \$14,027,697 (49.73% of total expenses)
- Benefits – \$6,255,192 (22.18% of total expenses)

Purchased Services – \$4,068,787 (14.43% of total expenses)

Supplies and Materials – \$3,163,207 (11.22% of total expenses)

Capital Investments – \$85,100 (0.30% of total expenses)

Transfers to Charter Schools – \$605,000 (2.15% of total expenses)

Craven County Board of Education Budget

Fiscal Year 2023-2024

Financial Information



Budget Definition

A budget is a financial operating plan consisting of estimates of the proposed expenditures for a given period and the anticipated revenues that will finance the expenditures. The budget is much more important than merely a device through which the local education agency requests money from the county commissioners. It is designed to be a planning tool to be used by district and school leadership to align the resources towards the goals and objectives of the system.

The procedural steps in later sections are set out primarily with the intent of making sure that the budget request includes all known revenues and expenditures of the local education agency, and that all the data fit together in a reasonable manner. The superintendent cannot foresee, a year or more in advance, exactly what the actual operating conditions or expenditures will be; however, if the estimated data used in the budget is reasonable and consistent both within the document and with actual operation, it will present an accurate picture of what can be expected to occur in the coming budget year.

Administration of the budget is the joint responsibility of the superintendent and the finance officer. The superintendent is primarily responsible for the managerial administration of the budget; that is, making certain that costs will not result in a later need for drastically altering the educational services or program being provided (G.S. 115C-427 and 428). The finance officer is primarily responsible for the legal administration of the budget; that is, the "preaudit" of all purchase orders and other contracts, to ensure the budget resolution includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay the sums obligated in the current fiscal year, and that proper accounting for expenditures is exercised. (G.S. 115C-436)

Other Information

The instruction concerning preparation of the budget request, is considered a basic requirement. To the extent that a local need or situation requires presentation of additional information, this information will accompany the basic budget when submitted to the board of education.

The additional information may be financial, statistical data, or narrative information. The form of additional information or data will be determined at the local level in conformance with the requirements of the board of education and/or board of county commissioners.

FY 2024 Budget Calendar

A budget calendar is included in the School Budget and Fiscal Control Act and prescribes the last day on which certain steps of the budget procedure are to be performed. The following schedule lists the tasks to be performed and the date each is required to be completed.

- May 1** The superintendent must submit the budget request along with a copy of the budget message to the board of education no later than May 1.
- May 15** The board of education should make changes, if necessary, to the budget request as submitted by the superintendent and forward an approved budget request to the board of county commissioners no later than May 15, unless the county commissioners have established a later date.
- July 1** The board of county commissioners must complete its action on the school budget no later than July 1 unless a later date is agreed upon between the board of education and county commissioners.
- July** The board of education must adopt its balanced budget resolution after the board of county commissioners has decided on the dollar amount of local appropriations to be provided by the county or after the appeal procedures as set forth in G.S. 115c-431.

Note

Until the budget ordinance or an interim budget ordinance (G.S. 115C-434) is properly approved by the board of education, no expenditures may be made, or purchase orders issued after June 30.

The uniform budget document will be filed with the county finance officer, local superintendent, and board of education finance officer and should be available for public inspection at reasonable times.

Budget Resolution

Be it resolved by the Craven County Board of Education Administrative Unit:

Local Current Expense Fund

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, 2023, and ending June 30, 2024:

5000	Instructional Programs	\$14,113,958
6000	System-Wide Support Services	\$13,451,637
7000	Ancillary Services	\$34,388
8000	Non-Programmed Charges	\$605,000
Total Local Current Expense Fund Appropriation		<u>\$28,204,983</u>

Section 2

The following *revenues* are estimated to be available to the local Current Expense Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

County Appropriation	\$22,004,991
Local Revenues	\$650,000
Special Revenues Services & Fund Transfers	\$5,549,992
Total Local Current Expense Fund Revenues	<u>\$28,204,983</u>

State Public School Fund

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, 2023, and ending June 30, 2024:

5000	Instructional Programs	79,229,772
6000	System-Wide Support Services	11,571,115
7000	Ancillary Services	74,930
Total State Public School Fund Appropriation		<u>90,875,817</u>

Section 4

The following *revenues* are estimated to be available to the State Public Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

State Public School Fund	90,470,309
State Textbook Revenues	405,508
Total State Public School Fund Revenues	<u>90,875,817</u>

Federal Grants Fund

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, 2023, and ending June 30, 2024:

5000	Instructional Programs	7,004,154
6000	System-Wide Support Services	1,486,683
8000	Non-Programmed Charges	192,210
Total Federal Grants Fund Appropriation		<u>8,683,047</u>

Section 6

The following **revenues** are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Federal Allocation	8,683,047
Total Federal Grants Fund Revenues	8,683,047

Child Nutrition Fund

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, 2023, and ending June 30, 2024:

7000 Ancillary Services	10,142,256
8000 Non-Programmed Charges	297,717
Total Child Nutrition Fund Appropriation	10,439,973

Section 8

The following **revenues** are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

State Allocation	778,000
Federal Allocation	7,371,641
Local Revenues	2,290,332
Total Child Nutrition Fund Revenues	10,439,973

Capital Outlay Fund

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, 2023, and ending June 30, 2024:

Category I Projects

Graham A Barden Elem - Paint/Add sound panels to gym	20,000
Havelock High - Resurface track	220,000
New Bern High - New boiler for back building	200,000
Various - District fencing work	30,000
Various - District paving work	30,000
Facilities Support Services - Replacement vehicle	40,000
Trent Park Elem - Covered walkway to mobile units	10,000
Vanceboro Farm Life – Canopy over walkway	120,000
West Craven High - Resurface track	250,000
WJ Gurganus Elem - Boiler replacement	80,000

Category II Projects

AH Bangert Elem - Intercom Upgrades	30,110
Brinson Memorial Elem - Intercom Upgrades	42,147
Graham A Barden Elem - Intercom Upgrades	34,037
Havelock Elem - Intercom Upgrades	30,111
Tucker Creek Middle - Intercom Upgrades	35,717
West Craven Middle - Intercom Upgrades	33,463

Category III Projects

Technology/District wide - Equipment - iPad Lease	889,890
Total Capital Outlay Fund Appropriation	2,095,475

Section 10

The following **revenues** are estimated to be available to the local Capital Outlay Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

County Appropriation	2,095,475
Total Capital Outlay Fund Revenues	2,095,475

Other Restricted Fund

Section 11

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, 2023, and ending June 30, 2024:

5000	Instructional Programs	289,450
6000	System-Wide Support Services	2,507,550
Total Other Restricted Fund Appropriation		2,797,000.00

Section 12

The following **revenues** are estimated to be available to the local Other Restricted Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Sales Tax Revenues	124,000
Impact Aid - PI-874	1,200,000
Dod-PI102-484/Sect386 - Technology	478,000
NC Medicaid Adm Claim "Mac"	420,000
Interest Earned - Investments	50,000
Income From Endowment & Other Trust	25,000
Indirect Costs Cost Allocated	500,000
Total Other Restricted Fund Revenues	2,797,000.00

Section 13

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

Section 14

The superintendent or designee is hereby authorized to transfer appropriations within a fund within limitations imposed by the funding agency.

Adopted this ___th day of June 2023.

Finance Officer

Adoption of Budget Resolution

After the amount of county appropriations has been decided, the board of education shall adopt a budget resolution as provided by G.S. 115C-425 and G.S. 115C-432. If the approved county appropriation is greater than or less than the amount in the proposed budget, the local education agency must make the necessary adjustments to balance the budget. These changes should be made throughout the budget so that the budgetary line items can be incorporated into the accounting system.

The budget resolution shall conform to the Uniform Budget (purpose, function, and project) established by the State Board of Education. The budget resolution may be adopted on any level as long as it conforms to the county appropriation level or some lower level as required by the local board of education. A Board of Education may elect to appropriate to the sub-function level or to distribute functional or sub-functional appropriations by program. It is not recommended that the budget resolution be in any greater detail.

The Act states that "The budget resolution shall be entered in the minutes of the board of education, and, within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer, and the county finance officer".

"The following directions and limitations shall bind the board of education in adopting the budget resolution":

1. "If the county budget ordinance allocates appropriations to the administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433."
2. "The full amount of any lawful deficit from the prior fiscal year shall be appropriated."
3. "Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. The board of education may authorize the superintendent to authorize expenditures from the contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes."
4. "Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated."
5. "The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund."
6. "No appropriations may be made that would require the levy of supplemental taxes pursuant to a local act or Article 14 of this Chapter in excess of the rate of tax approved by the voters, or the expenditures of revenues for purposes not permitted by law."
7. "In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or Article 14 of this Chapter, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the federal county tax levy actually realized in cash during the preceding fiscal year."
8. "Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues."
9. "No appropriation may be made to or from the Capital Outlay Fund to or from any other fund, except as permitted by G.S. 115C-433(d)."

In its budget resolution, the board of education may, if it wishes, authorize the superintendent to transfer monies from one appropriation to another within the same fund. If the board of education decides to permit the superintendent to amend the budget, it should specify in its budget resolution the limits it wishes to place on the authority being granted to the superintendent and the board of education on this matter.

1. The transfer may not be made between funds.

-
2. The transfers may not amend the budget so that it is in violation of the restrictions on amendments in G.S. 115C-433 and the county budget ordinance.

Administration of Budget Resolution

Pre-audit

Pre-audit is defined to mean the verification by the school finance officer that the budget resolution includes an appropriation authorizing the obligation, and that a sufficient unexpended and un-obligated balance remains in an appropriation to provide for the liquidation of a liability which is or will be chargeable to a specific appropriation within the current fiscal year.

For this reason and others, most governmental accounting systems include encumbrance accounting. Under the procedures of encumbrance accounting, all obligations in the form of purchase orders, contracts, and the like are posted on a current basis directly to the expenditure account for the appropriation. In this way one account will show the appropriation, the amount expended against it, the amount of encumbrances against it, and the unencumbered balance. If these encumbrance procedures are used, pre-auditing is simply a matter of comparing the amount to be obligated or expended against the unencumbered balance. Expenditures or obligations in excess of the unencumbered balance must be rejected, at least until a budget amendment can provide for the additional necessary unencumbered balance. The signing of the pre-audit certificate may authorize expenditures or obligations less than the unencumbered balance.

Budget Resolution Amendment

During a fiscal year, new programs may arise, and conditions change. At times, estimates made in the budget may not be sufficient for actual operations. Cost overruns or the inclusion of a new program may require that monies be increased or transferred within a fund or between funds. However, it is not necessary to amend the budget immediately upon the occurrence of changing budget requirements, except when it is evident those expenditures will exceed the budgeted amount.

The statute specifically provides for the procedures necessary to amend the budget resolution. A budget resolution can be amended in any manner that the board of education desires so long as the budget resolution:

1. Remains in balance,
2. Does not illegally shift funds allocated by the county commissioners pursuant to G.S. 115C-429(b),
3. Does not make appropriations that could not have been adopted at the time of original budget resolution,
4. Does not require or imply a change in the levy of school supplemental taxes, and
5. Does not otherwise violate specific requirements relating to deficits, containing contracts, transfers between funds, contingency appropriations, and the inclusion of all revenues not specifically excluded by statute.

The actual adoption of the budget resolution amendment by the board of education is made at an official meeting of the board and is then entered into the minutes. The level of detail to be used in the budget amendment is the same level as was used in the original budget resolution.

The determination of the need for the county commissioners to approve the school budget amendments must also be considered before the amendment is adopted. Except for amendments, which affect the county appropriation or transfer to or from the Capital Outlay Fund, the county commissioners are not required to give formal approval of amendments to the budget resolution.

The financial estimates, which must be developed, both to justify and to prepare the budget amendment, are made similarly to the original budget estimates. After the new expenditure level is known, it is necessary to "balance" the budget amendment. This "balancing" can be accomplished by the addition of new sources of revenue, by increases or decreases in existing sources of revenue, or decreases in other expenditure categories.

Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. Beginning July 1, 2007, DPI adopted major changes to the function and object codes. Comparisons to prior years' expenditures and/or revenues will only be able to be made through a laborious manual process.

The Basic Account Structure

	Fund	Function	Program Report Code (PRC)	Object	Location	Use	Sort
Example	3	5330	050	311	304	000	00

Fund Codes

A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Craven County Board of Education utilizes the following funds:

- **Fund 1: State Public School Fund** - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- **Fund 2: Local Current Expense Fund** - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures; county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations, and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).
- **Fund 3: Federal Grants Funds** - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.
- **Fund 4: Local Capital Outlay Fund** - Appropriations for:
 1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
 2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
 3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
 4. The acquisition of school buses as additions to the fleet;
 5. The acquisition of activity buses and other motor vehicles;
 6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

- **Fund 5: Multiple Enterprise Funds** - Revenues and expenditures for multiple enterprise accounts as needed by the local school administrative units, to include PRC 035, Child Nutrition operations.

Function Codes

The purpose the activity exists. Function includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit.

- **Asset codes** - Assets are property (tangible and intangible) owned by the local school administrative unit. Examples, cash, accounts receivable, etc.
- **Liabilities, reserves, and fund balance codes** - Liabilities are debts and other obligations of the local school administrative unit, which must be paid in future periods. Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure. Fund balance represents the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.
- **Revenue codes** - Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other.
- **Expenditure/Expenses** - Includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:
 - (1) Instructional Programs (5000) - Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.
 - (2) Supporting Services (6000) - System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing / administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.
 - (3) Ancillary Services (7000) - These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.
 - (4) Non-Programmed Charges (8000) - These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.
 - (5) Capital Outlay (9000) - These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment.

Program Report Codes

A program code is a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

State and Federal Funds

PRC 001 - 299 is NCDPI Defined

Local Use

PRC 300 - 399 Federal Grants/Funding Sources Not Allotted by DPI

PRC 400 - 499 State Grants/Funding Sources Not Allotted by DPI

PRC 500 - 599 Local Grants and Donations Funding Sources

PRC 600 - 699 Local Special Revenue Sources

PRC 700 - 799 Tuition or Fee Funded Programs

PRC 800 - 999 Local Operations

Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100 - Salaries

200 - Employee Benefits

300 - Purchased Services

400 - Supplies and Materials

500 - Capital Outlay

700 - Transfers

Location Codes

Used to track location of expenditures/expense

000 District Wide

304 **AHB** A. H. Bangert Elementary

306 **BDQ** Ben D Quinn Elementary

308 **BES** Bridgeton Elementary

312 **BME** Brinson Memorial Elementary

314 **CEC** Craven Early College High School

316 **CES** Creekside Elementary

320 **VFL** Vanceboro-Farm Life Elementary

321 **ECE** Early College EAST High

324 **GCF** Grover C Fields Middle

328 **GAB** Graham A. Barden Elementary

332 **HJM** H. J. MacDonald Middle

336 **HES** Havelock Elementary

340 **HHS** Havelock High

344 **HMS** Havelock Middle

348 **JTB** J. T. Barber Elementary

350 **JWS** J. W. Smith Elementary

356 **NBH** New Bern High

360 **ORA** Oaks Road Academy

362 **RBE** Roger Bell New Tech Elementary

364 **TPE** Trent Park Elementary

368 **TCM** Tucker Creek Middle

372 **WCH** West Craven High

376 **WCM** West Craven Middle

378 **WJG** W. J. Gurganus Elementary

380 **AWE** A. W. Edwards Elementary

Use and Sort Codes

Used as an internal tool to further identify accounts and programs within programs.

Local Current Expense Fund

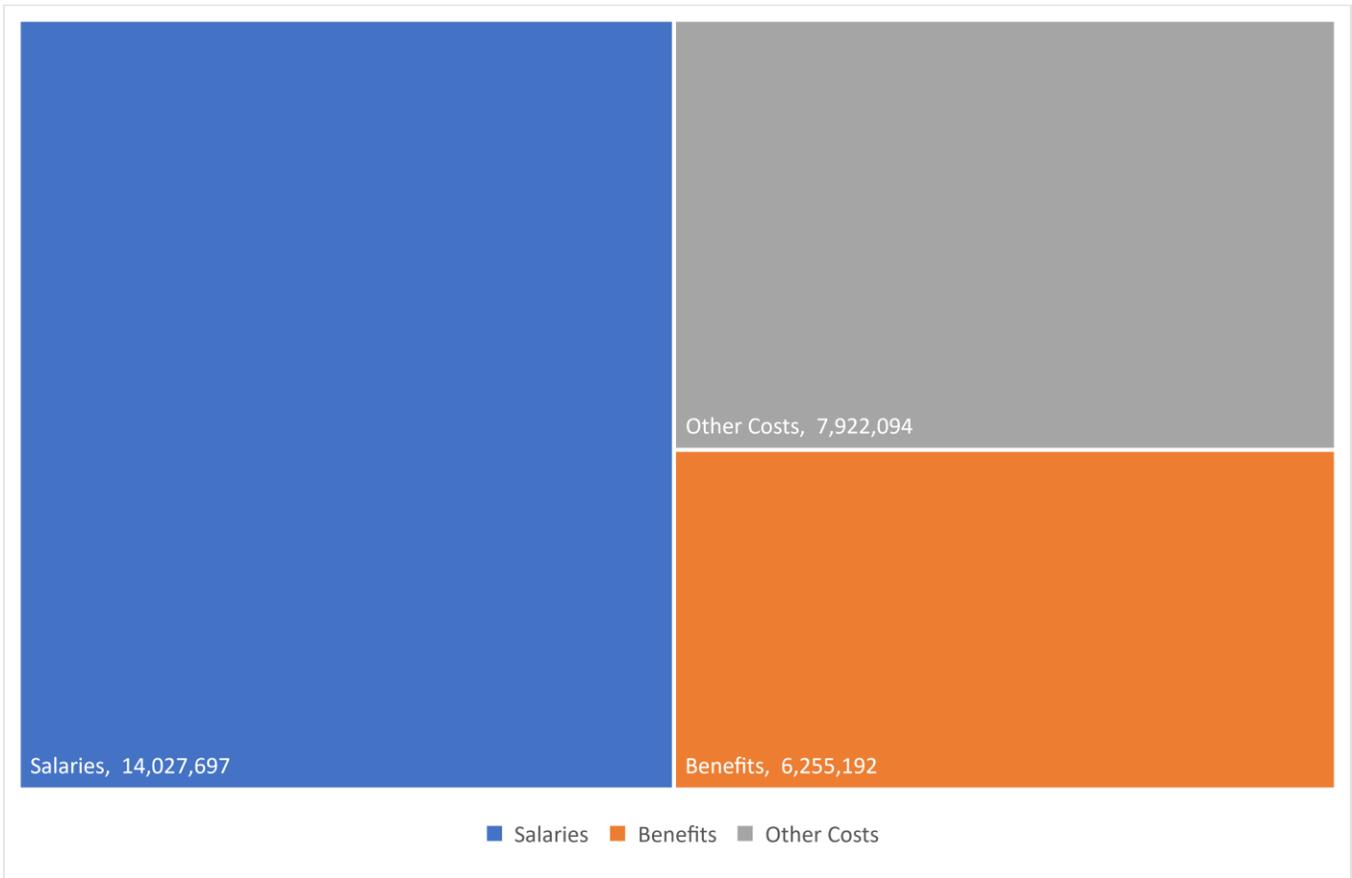
Budget Summary

Local Revenues



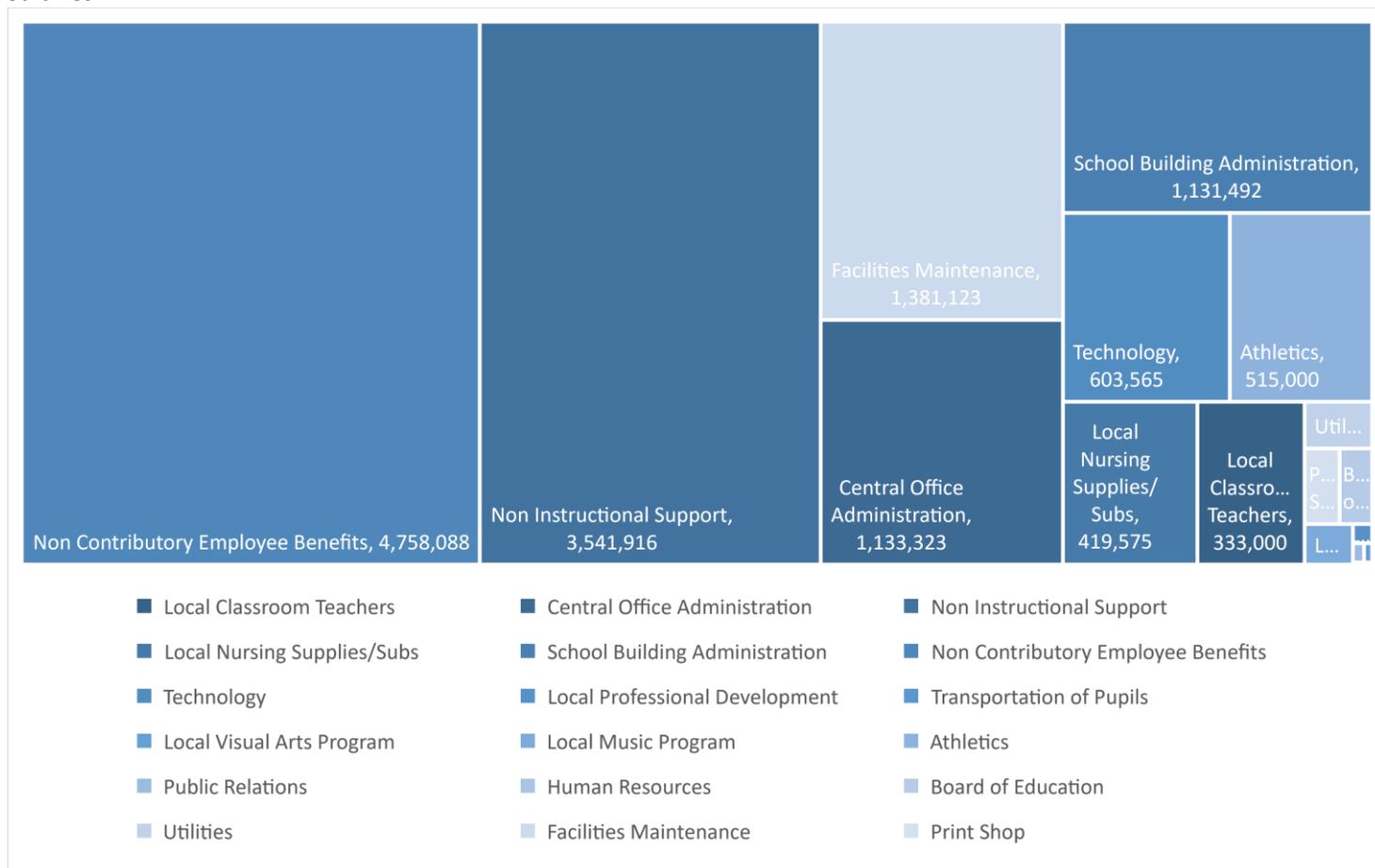
Account	Description	Projected 22/23	Projected 23/24
2.3200.000.000.000.00.00	OTHER STATE ALLOCATIONS	-	-
2.4110.000.000.000.00.00	COUNTY APPROPRIATION	22,004,991.00	22,004,991.00
2.4410.000.000.000.00.00	FINES & FORFEITURES - CRAVEN COUNTY	575,000.00	600,000.00
2.4410.000.000.000.00.01	FINES & FORFEITURES - ALL OTHERS	15,000.00	50,000.00
2.4820.000.000.000.00.00	DISPOSAL OF FIXED ASSETS	11,398.00	-
2.4910.000.000.000.00.00	FUND BALANCE APPROPRIATED	2,032,864.00	5,549,992.00
Total Revenues		24,639,253.00	28,204,983.00

Local Expenditures



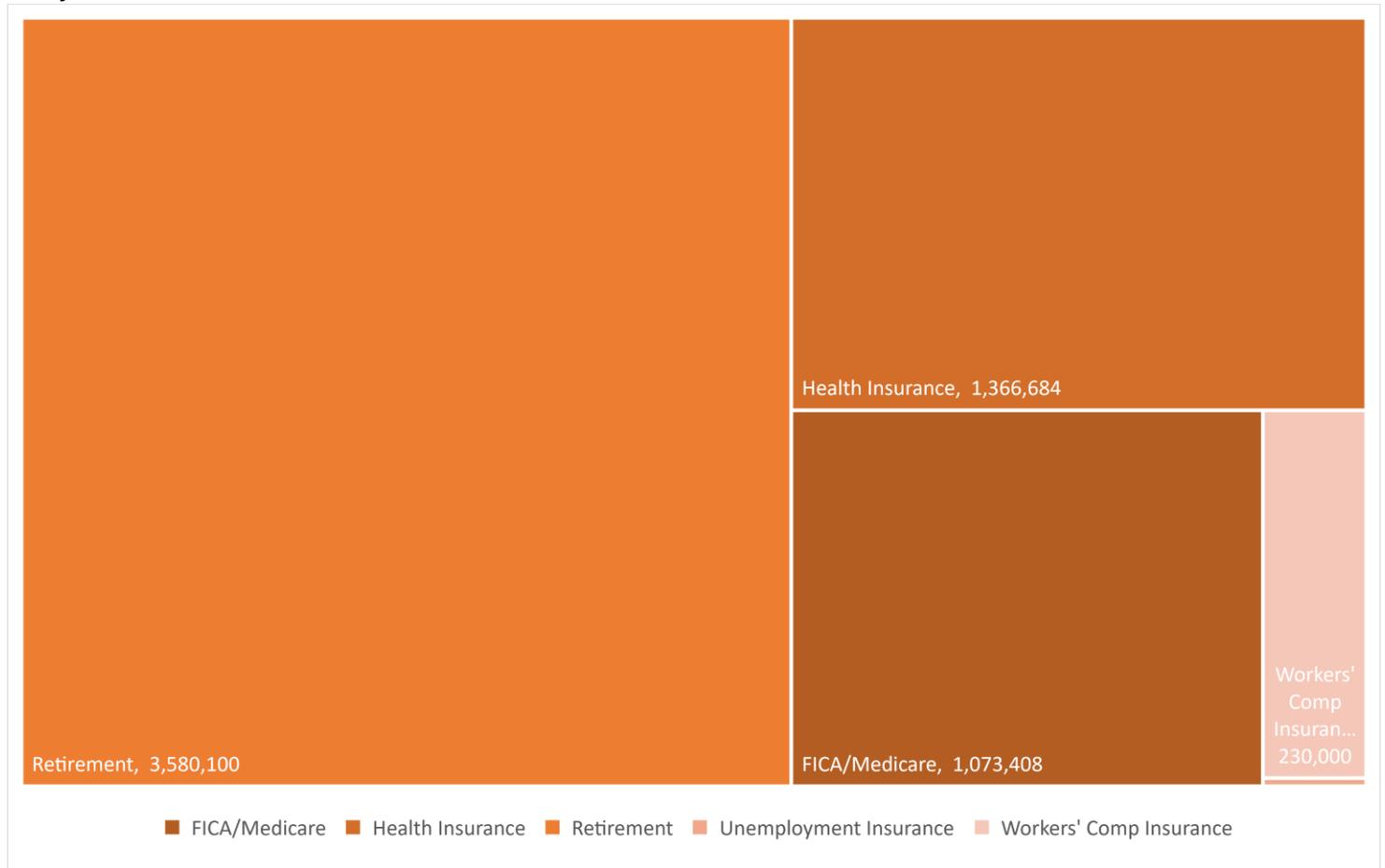
Total Salaries	14,027,697
Total Benefits	6,255,192
Total Other Costs	7,922,094

Salaries



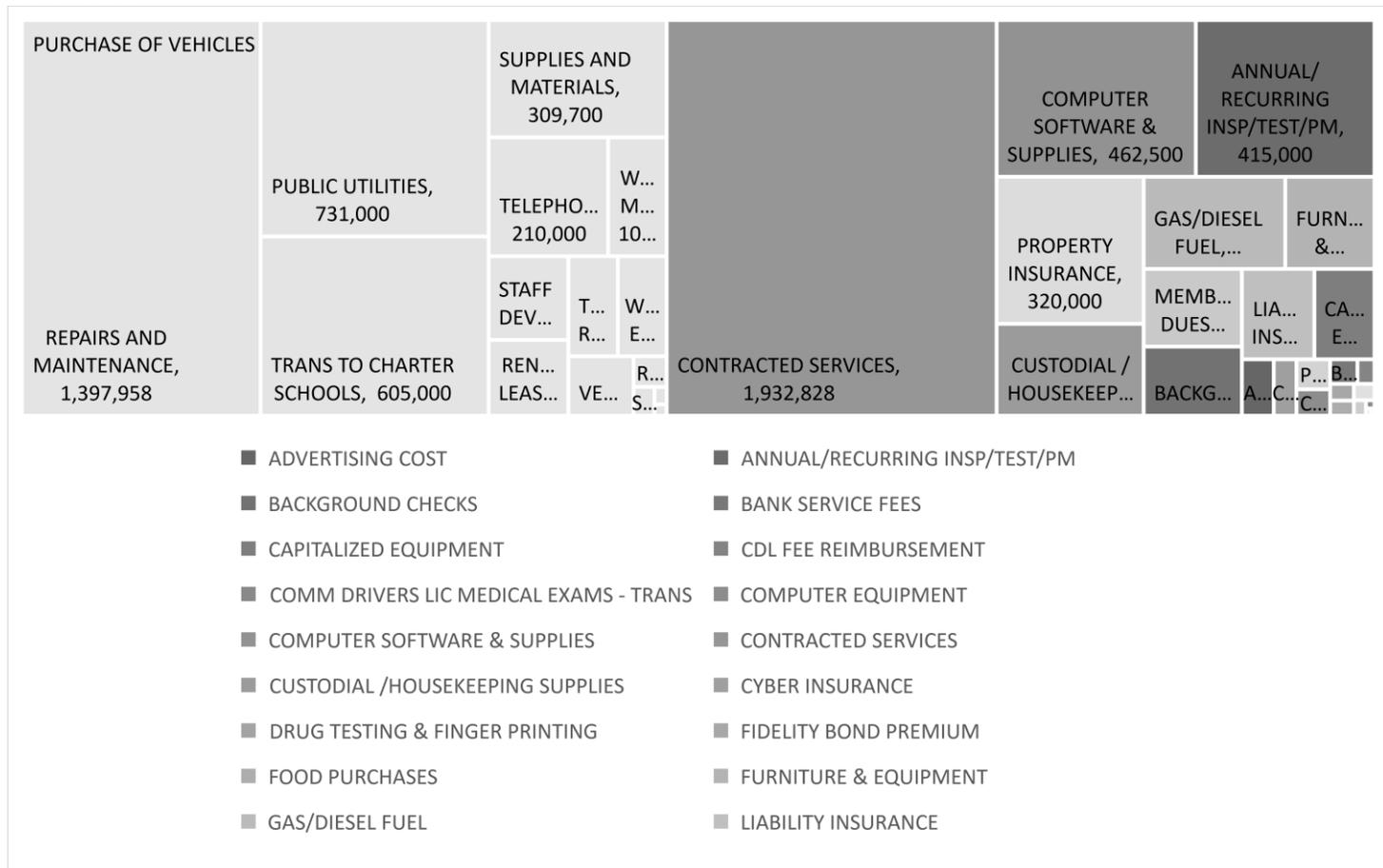
PRC	Description	Projected 23/24
001	Local Classroom Teachers	333,000
002	Central Office Administration	1,133,323
003	Non Instructional Support	3,541,916
004	Local Nursing Supplies/Subs	419,575
005	School Building Administration	1,131,492
009	Non Contributory Employee Benefits	4,758,088
015	Technology	603,565
028	Local Professional Development	7,000
056	Transportation of Pupils	300
801	Local Visual Arts Program	3,000
802	Local Music Program	37,600
804	Athletics	515,000
810	Public Relations	4,100
815	Human Resources	500
825	Board of Education	46,800
830	Utilities	60,568
840	Facilities Maintenance	1,381,123
850	Print Shop	50,747
Total Salaries		14,027,697

Benefits



<u>Description</u>	<u>Projected 23/24</u>
FICA/Medicare	1,073,408
Health Insurance	1,366,684
Retirement	3,587,155
Unemployment Insurance	5,000
Workers' Comp Insurance	230,000
Total Benefits	6,262,247

Other Costs



Description	Projected 23/24
ADVERTISING	26,749
ANNUAL/RECURRING INSP/TEST/PM	415,000
BACKGROUND CHECKS	100,000
BANK SERVICE FEES	10,000
CAPITALIZED EQUIPMENT	80,000
CDL FEE REIMBURSEMENT	6,200
COMM DRIVERS LIC MEDICAL EXAMS - TRANS	1,000
COMPUTER EQUIPMENT	13,000
COMPUTER SOFTWARE & SUPPLIES	462,500
CONTRACTED SERVICES	1,932,828
CUSTODIAL /HOUSEKEEPING SUPPLIES	200,000
CYBER INSURANCE	19,000
DRUG TESTING & FINGER PRINTING	300
FIDELITY BOND PREMIUM	5,800
FOOD PURCHASES	5,300
FURNITURE & EQUIPMENT	121,300
GAS/DIESEL FUEL	192,849
LIABILITY INSURANCE	97,000
LICENSE AND TITLE FEES	100
MEMBERSHIP DUES AND FEES	112,750
OTHER PROF & TECHNICAL SRV	2,750
POSTAGE	15,000
PRINTING & BINDING FEES	500
PROPERTY INSURANCE	320,000

PURCHASE OF EQUIPMENT	5,000
PURCHASE OF VEHICLES	
RENTALS/LEASES	89,500
SCHOLASTIC ACCIDENT INSURANCE	9,000
STAFF DEVELOPMENT	99,000
SUPPLIES AND MATERIALS	309,700
TELEPHONE	210,000
TRANS TO CHARTER SCHOOLS	605,000
TRANSPORTATION	2,000
TRAVEL REIMBURSEMENT	73,500
VEHICLE LIABILITY INSURANCE	57,000
WASTE MANAGEMENT	103,000
WORKSHOP EXP/ALLOWABLE TRAVEL	72,410
YELLOW BUS EXTRA USE COSTS	3,100
PUBLIC UTILITIES	731,000
RECRUITMENT	15,000
REPAIRS AND MAINTENANCE	1,397,958
Grand Total	7,922,094

Local Current Expense Fund

Budget Detail

PRC 001 Local Classroom Teachers

Purpose 5110

Salaries

Account	Description	Current Budget	Proposed Budget
2.5120.001.121.000.000.00	SALARY - REGULAR CURRICULAR TEACHER	28,558	266,000
2.5210.001.121.000.000.00	SALARY - TEACHER	138	-
2.5120.001.125.000.000.00	SALARY - NEW TEACHER ORIENTATION PAY	500	500
2.5120.001.187.000.000.00	NATIONAL BOARD DIFFERENCE	6,864	6,500
2.5120.001.195.000.000.00	PLANNING PERIOD STIPEND	80,000	60,000
Total Salaries		116,060	333,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5120.001.211.000.000.00	FICA/MEDICARE	8,949	25,475
2.5120.001.221.000.000.00	RETIREMENT	28,295	85,614
2.5120.001.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	7,208	55,524
Total Benefits		44,452	166,613

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5120.001.332.000.000.00	TRAVEL - REGULAR CURRICULAR TEACHER	1,365	2,000
Total Other Costs		1,365	2,000
Total Purpose 5120		161,877	501,613
Total PRC 001 Local Classroom Teachers		161,877	501,613

PRC 002 Central Office Administration

Purpose 6110

Salaries

Account	Description	Current Budget	Proposed Budget
2.6110.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	100,418	103,431
2.6110.002.187.000.000.00	SALARY DIFFERENTIAL	17,366	17,600
Total Salaries		117,784	121,031

Benefits

Account	Description	Current Budget	Proposed Budget
2.6110.002.211.000.000.00	FICA/REGULAR	23,539	9,260
2.6110.002.221.000.000.00	RETIREMENT/REGULAR	285,459	31,118
2.6110.002.231.000.000.00	HEALTH INSURANCE	14,416	7,932
Total Benefits		323,414	48,310

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6110.002.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	500	500
2.6110.002.332.000.000.00	TRAVEL REIMBURSEMENT	5,000	5,000
Total Other Costs		5,500	5,500
Total Purpose 6110		446,698	174,841

Purpose 6120

Salaries

Account	Description	Current Budget	Proposed Budget
2.6120.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	94,171	96,997
Total Salaries		94,171	96,997

Benefits

Account	Description	Current Budget	Proposed Budget
2.6120.002.211.000.000.00	FICA/REGULAR	7,041	7,421
2.6120.002.221.000.000.00	RETIREMENT/REGULAR	23,072	24,938
2.6120.002.231.000.000.00	HEALTH INSURANCE	6,750	7,932
Total Benefits		36,863	40,291
Total Purpose 6120		131,034	137,288

Purpose 6300

Salaries

Account	Description	Current Budget	Proposed Budget
2.6300.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	161,618	166,467
Total Salaries		161,618	166,467

Benefits

Account	Description	Current Budget	Proposed Budget
2.6300.002.211.000.000.00	FICA/REGULAR	12,085	12,735
2.6300.002.221.000.000.00	RETIREMENT/REGULAR	39,597	42,799
2.6300.002.231.000.000.00	HEALTH INSURANCE	14,453	15,864
Total Benefits		66,135	71,398
Total Purpose 6300		227,753	237,865

Purpose 6610

Salaries

Account	Description	Current Budget	Proposed Budget
2.6610.002.115.000.000.00	FINANCE OFFICER	126,740	130,542
Total Salaries		126,740	130,542

Benefits

Account	Description	Current Budget	Proposed Budget
2.6610.002.211.000.000.00	FICA/REGULAR	9,367	9,987
2.6610.002.221.000.000.00	RETIREMENT/REGULAR	31,052	33,563
2.6610.002.231.000.000.00	HEALTH INSURANCE	7,397	7,932
Total Benefits		47,816	51,482
Total Purpose 6610		174,556	182,024

Purpose 6850

Salaries

Account	Description	Current Budget	Proposed Budget
2.6850.002.187.000.000.00	SALARY DIFFERENTIAL	600	600
Total Salaries		600	600

Benefits

Account	Description	Current Budget	Proposed Budget
2.6850.002.211.000.000.00	FICA/REGULAR	46	46
2.6850.002.221.000.000.00	RETIREMENT/REGULAR	-	155
Total Benefits		46	201
Total Purpose 6850		646	801

Purpose 6940*Salaries*

Account	Description	Current Budget	Proposed Budget
2.6940.002.118.000.000.00	ASSISTANT SUPERINTENDENT	107,388	105,295
Total Salaries		107,388	105,295

Benefits

Account	Description	Current Budget	Proposed Budget
2.6940.002.211.000.000.00	FICA/REGULAR	8,065	8,056
2.6940.002.221.000.000.00	RETIREMENT/REGULAR	25,185	27,072
2.6940.002.231.000.000.00	HEALTH INSURANCE	6,102	7,932
Total Benefits		39,352	43,060
Total Purpose 6940		146,740	148,355

Purpose 6941*Salaries*

Account	Description	Current Budget	Proposed Budget
2.6941.002.187.000.000.00	SALARY DIFFERENTIAL	58,145	59,890
Total Salaries		58,145	59,890

Benefits

Account	Description	Current Budget	Proposed Budget
2.6941.002.211.000.000.00	FICA/REGULAR	3,547	4,581
2.6941.002.221.000.000.00	RETIREMENT/REGULAR	14,246	15,398
Total Benefits		17,793	19,979

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6941.002.332.000.000.00	TRAVEL REIMBURSEMENT	5,000	5,000
Total Other Costs		5,000	5,000
Total Purpose 6941		80,938	84,869

Purpose 6942*Salaries*

Account	Description	Current Budget	Proposed Budget
2.6942.002.118.000.000.00	ASSISTANT SUPERINTENDENT	213,455	218,544
2.6942.002.187.000.000.00	SALARY DIFFERENTIAL	116,992	122,742
Total Salaries		330,447	341,286

Benefits

Account	Description	Current Budget	Proposed Budget
2.6942.002.211.000.000.00	FICA/REGULAR	25,191	26,109
2.6942.002.221.000.000.00	RETIREMENT/REGULAR	80,617	87,745
2.6942.002.231.000.000.00	HEALTH INSURANCE	14,794	15,864
Total Benefits		120,602	129,718
Total Purpose 6942		451,049	471,004

Purpose 6950*Salaries*

Account	Description	Current Budget	Proposed Budget
2.6950.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	88,946	91,615
2.6950.002.187.000.000.00	SALARY DIFFERENTIAL	600	600
Total Salaries		89,546	92,215

Benefits

Account	Description	Current Budget	Proposed Budget
2.6950.002.211.000.000.00	FICA/REGULAR	6,566	7,055
2.6950.002.221.000.000.00	RETIREMENT/REGULAR	21,792	23,709
2.6950.002.231.000.000.00	HEALTH INSURANCE	7,397	7,932
Total Benefits		35,755	38,696
Total Purpose 6950		125,301	130,911

Purpose 7100

Salaries

Account	Description	Current Budget	Proposed Budget
2.7100.002.113.000.000.00	DIRECTOR AND/OR SUPERVISOR	18,447	19,000
Total Salaries		18,447	19,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.7100.002.211.000.000.00	FICA/REGULAR	1,412	1,454
2.7100.002.221.000.000.00	RETIREMENT/REGULAR	4,520	4,885
2.7100.002.231.000.000.00	HEALTH INSURANCE	2,261	2,380
Total Benefits		8,193	8,719
Total Purpose 7100		26,640	27,719
Total PRC 002 Central Office Administration		1,811,355	1,595,677

PRC 003 Non Instructional Support

Purpose 5110

Salaries

Account	Description	Current Budget	Proposed Budget
2.5110.003.162.000.000.00	SUB-REG TEACHER ABSENCE	5,000	6,000
Total Salaries		5,000	6,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5110.003.211.000.000.00	FICA/REGULAR	383	459
Total Benefits		383	459
Total Purpose 5110		5,383	6,459

Purpose 5400

Salaries

Account	Description	Current Budget	Proposed Budget
2.5400.003.151.000.000.00	OFFICE SUPPORT	1,195,717	1,296,654
2.5400.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	3,500	-
2.5400.003.187.000.000.00	SALARY DIFFERENTIAL	135,590	-
2.5400.003.199.000.000.00	OVERTIME PAY	500	-
Total Salaries		1,335,307	1,296,654

Benefits

Account	Description	Current Budget	Proposed Budget
2.5400.003.211.000.000.00	FICA/REGULAR	102,152	99,194
2.5400.003.221.000.000.00	RETIREMENT/REGULAR	323,432	333,370
2.5400.003.231.000.000.00	HEALTH INSURANCE	273,904	309,348
Total Benefits		699,488	741,912

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5400.003.332.000.000.00	Travel Reimbursement - Bookkeeper Bank Travel	-	18,000
Total Other Costs		-	18,000
Total Purpose 5400		2,034,795	2,056,566

Purpose 5820

Salaries

Account	Description	Current Budget	Proposed Budget
2.5820.003.151.000.000.00	OFFICE SUPPORT - data managers	716,575	807,332
2.5820.003.199.000.000.00	OVERTIME PAY	800	-
Total Salaries		717,375	807,332

Benefits

Account	Description	Current Budget	Proposed Budget
2.5820.003.211.000.000.00	FICA/REGULAR	54,880	61,761
2.5820.003.221.000.000.00	RETIREMENT/REGULAR	173,533	207,566
2.5820.003.231.000.000.00	HEALTH INSURANCE	165,784	190,368
Total Benefits		394,197	459,695
Total Purpose 5820		1,111,572	1,267,027

Purpose 6110

Salaries

Account	Description	Current Budget	Proposed Budget
2.6110.003.151.000.000.00	OFFICE SUPPORT	352,774	444,912
Total Salaries		352,774	444,912

Benefits

Account	Description	Current Budget	Proposed Budget
2.6110.003.211.000.000.00	FICA/REGULAR	26,987	34,036
2.6110.003.221.000.000.00	RETIREMENT/REGULAR	85,336	114,387
2.6110.003.231.000.000.00	HEALTH INSURANCE	58,025	79,320
Total Benefits		170,348	227,743
Total Purpose 6110		523,122	672,654

Purpose 6300

Salaries

Account	Description	Current Budget	Proposed Budget
2.6300.003.151.000.000.00	OFFICE SUPPORT	1,923	1,951
Total Salaries		1,923	1,951

Benefits

Account	Description	Current Budget	Proposed Budget
2.6300.003.211.000.000.00	FICA/REGULAR	147	150
2.6300.003.221.000.000.00	RETIREMENT/REGULAR	465	501
Total Benefits		612	651
Total Purpose 6300		2,535	2,602

Purpose 6400

Salaries

Account	Description	Current Budget	Proposed Budget
2.6400.003.151.000.000.00	OFFICE SUPPORT	-	44,368

2.6400.003.152.000.000.00	TECHNICIAN	413,800	261,543
Total Salaries		413,800	305,911

Benefits

Account	Description	Current Budget	Proposed Budget
2.6400.003.211.000.000.00	FICA/REGULAR	31,656	23,402
2.6400.003.221.000.000.00	RETIREMENT/REGULAR	100,098	78,650
2.6400.003.231.000.000.00	HEALTH INSURANCE	57,664	39,660
Total Benefits		189,418	141,712
Total Purpose 6400		603,218	447,623

Purpose 6540

Salaries

Account	Description	Current Budget	Proposed Budget
2.6540.003.173.000.000.00	CUSTODIAN	-	123,188
Total Salaries		-	123,188

Benefits

Account	Description	Current Budget	Proposed Budget
2.6540.003.211.000.000.00	FICA/REGULAR	-	9,424
2.6540.003.221.000.000.00	RETIREMENT/REGULAR	-	31,672
2.6540.003.231.000.000.00	HEALTH INSURANCE	-	31,728
Total Benefits		-	72,824
Total Purpose 6540		-	196,012

Purpose 6580

Salaries

Account	Description	Current Budget	Proposed Budget
2.6580.003.151.000.000.00	OFFICE SUPPORT	38,779	85,537
Total Salaries		38,779	85,537

Benefits

Account	Description	Current Budget	Proposed Budget
2.6580.003.211.000.000.00	FICA/REGULAR	2,967	6,544
2.6580.003.221.000.000.00	RETIREMENT/REGULAR	9,381	21,992
2.6580.003.231.000.000.00	HEALTH INSURANCE	7,208	15,864
Total Benefits		19,556	44,400
Total Purpose 6580		58,335	129,937

Purpose 6610

Salaries

Account	Description	Current Budget	Proposed Budget
2.6610.003.151.000.000.00	OFFICE SUPPORT	376,959	465,271
2.6610.003.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	-	5,160
Total Salaries		376,959	470,431

Benefits

Account	Description	Current Budget	Proposed Budget
2.6610.003.211.000.000.00	FICA/REGULAR	28,837	35,988
2.6610.003.221.000.000.00	RETIREMENT/REGULAR	91,186	120,948
2.6610.003.231.000.000.00	HEALTH INSURANCE	50,456	63,456
Total Benefits		170,479	220,392
Total Purpose 6610		547,438	690,822
Total PRC 003 Non Instructional Support		4,886,398	5,469,703

PRC 004 Local Nursing Supplies/Subs

Purpose 5810

Salaries

Account	Description	Current Budget	Proposed Budget
2.5810.004.165.000.000.00	SUBSTITUTE/NON-TEACHING	2,500	2,575
Total Salaries		2,500	2,575

Benefits

Account	Description	Current Budget	Proposed Budget
2.5810.004.211.000.000.00	FICA/REGULAR	192	197
Total Benefits		192	197
Total Purpose 5810		2,692	2,772

Purpose 5840

Salaries

Account	Description	Current Budget	Proposed Budget
2.5840.004.131.000.000.00	School Nurse	-	405,000
2.5840.004.165.000.000.00	SUBSTITUTE/NON-TEACHING	8,000	12,000
Total Salaries		8,000	417,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5840.004.211.000.000.00	FICA/REGULAR	612	31,901
2.5840.004.221.000.000.00	Retirement	-	107,211
2.5840.004.231.000.000.00	Health Insurance	-	71,388
Total Benefits		612	210,500

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5840.004.311.000.000.00	CONTRACTED SERVICES	73,240	75,000
2.5840.004.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	2,500	2,500
2.5840.004.332.000.000.00	TRAVEL REIMBURSEMENT	2,000	2,000
2.5840.004.411.000.000.00	SUPPLIES AND MATERIALS	15,000	15,000
2.5840.004.461.000.000.00	FURNITURE & EQUIPMENT	1,760	2,000
Total Other Costs		94,500	96,500
Total Purpose 5840		103,112	724,000
Total PRC 004 Local Nursing Supplies/Subs		105,804	726,772

PRC 005 School Building Administration

Purpose 5400

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5400.005.361.000.000.00	MEMBERSHIP DUES AND FEES	32,400	33,000
Total Other Costs		32,400	33,000
Total Purpose 5400		32,400	33,000

Purpose 5410

Salaries

Account	Description	Current Budget	Proposed Budget
2.5410.005.114.000.000.00	PRINCIPAL/HEADMASTER	19,680	20,000
2.5410.005.187.000.000.00	SALARY DIFFERENTIAL	434,821	355,950
Total Salaries		454,501	375,950

Benefits

Account	Description	Current Budget	Proposed Budget
2.5410.005.211.000.000.00	FICA/REGULAR	34,800	28,760
2.5410.005.221.000.000.00	RETIREMENT/REGULAR	110,041	96,657
Total Benefits		144,841	125,417
Total Purpose 5410		599,342	501,367

Purpose 5420

Salaries

Account	Description	Current Budget	Proposed Budget
2.5420.005.116.000.000.00	ASSIST PRINCIPAL NON-TEACHING	412,232	422,300
2.5420.005.117.000.000.00	OTHER ASSIST PRINCIPAL ASSIGN	209,419	151,977
2.5420.005.129.000.000.00	OTHER PROFESSIONAL ED ASSIGN	1,569	1,560
2.5420.005.187.000.000.00	SALARY DIFFERENTIAL	160,866	179,705
Total Salaries		784,086	755,542

Benefits

Account	Description	Current Budget	Proposed Budget
2.5420.005.211.000.000.00	FICA/REGULAR	59,984	57,799
2.5420.005.221.000.000.00	RETIREMENT/REGULAR	196,975	194,250
2.5420.005.231.000.000.00	HEALTH INSURANCE	72,081	95,184
Total Benefits		329,040	347,233
Total Purpose 5420		1,113,126	1,102,775
Total PRC 005 School Building Administration		1,744,868	1,637,142

PRC 009 Non Contributory Employee Benefits

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.009.180.000.000.00	SUPPLEMENT/BENEFITS RELATED PA	-	-
2.5110.009.181.000.000.00	SUPPLEMENT/SUPPLEMENTARY PAY	4,460,908	4,551,468
2.5110.009.188.000.000.00	ANNUAL LEAVE PAYOFF	14,500	15,000
Total Salaries		4,475,408	4,566,468

Benefits

Account	Description	Current Budget	Proposed Budget
2.5110.009.211.000.000.00	FICA/REGULAR	318,955	349,335
2.5110.009.221.000.000.00	RETIREMENT/REGULAR	1,064,764	1,166,984
Total Benefits		1,383,719	1,523,374
Total Purpose 5110		5,859,127	6,082,787

Purpose 5120

Salaries

Account	Description	Current Budget	Proposed Budget
2.5120.009.188.000.000.00	ANNUAL LEAVE PAYOFF	15	20
Total Salaries		15	20

Benefits

Account	Description	Current Budget	Proposed Budget
2.5120.009.211.000.000.00	FICA/REGULAR	2	2
2.5120.009.221.000.000.00	RETIREMENT/REGULAR	4	6
Total Benefits		6	8
Total Purpose 5120		21	28

Purpose 5210*Salaries*

Account	Description	Current Budget	Proposed Budget
2.5210.009.180.000.000.00	SUPPLEMENT/BENEFITS RELATED PA	-	-
2.5210.009.188.000.000.00	ANNUAL LEAVE PAYOFF	3,021	1,000
Total Salaries		3,021	1,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5210.009.211.000.000.00	FICA/REGULAR	729	77
2.5210.009.221.000.000.00	RETIREMENT/REGULAR	2,303	514
Total Benefits		3,032	591
Total Purpose 5210		6,053	1,591

Purpose 5330*Salaries*

Account	Description	Current Budget	Proposed Budget
2.5330.009.180.000.000.00	SUPPLEMENT/BENEFITS RELATED PA	-	-
2.5330.009.188.000.000.00	ANNUAL LEAVE PAYOFF	20,400	20,000
Total Salaries		20,400	20,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5330.009.211.000.000.00	FICA/REGULAR	1,178	1,530
2.5330.009.221.000.000.00	RETIREMENT/REGULAR	3,726	5,142
Total Benefits		4,904	6,672
Total Purpose 5330		25,304	26,672

Purpose 5400*Salaries*

Account	Description	Current Budget	Proposed Budget
2.5400.009.184.000.000.00	LONGEVITY PAY	21,210	20,000
2.5400.009.185.000.000.00	BONUS LEAVE PAYOFF	1,650	1,700
2.5400.009.188.000.000.00	ANNUAL LEAVE PAYOFF	10,200	15,000
Total Salaries		33,060	36,700

Benefits

Account	Description	Current Budget	Proposed Budget
2.5400.009.211.000.000.00	FICA/REGULAR	5,158	2,808
2.5400.009.221.000.000.00	RETIREMENT/REGULAR	14,080	9,436
Total Benefits		19,238	12,244
Total Purpose 5400		52,298	48,944

Purpose 5820*Salaries*

Account	Description	Current Budget	Proposed Budget
2.5820.009.184.000.000.00	LONGEVITY PAY	22,000	15,000
2.5820.009.188.000.000.00	ANNUAL LEAVE PAYOFF	10,000	10,000
Total Salaries		32,000	25,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5820.009.211.000.000.00	FICA/REGULAR	2,601	1,913
2.5820.009.221.000.000.00	RETIREMENT/REGULAR	8,225	8,227
Total Benefits		10,826	10,140
Total Purpose 5820		42,826	35,140

Purpose 6110

Salaries

Account	Description	Current Budget	Proposed Budget
2.6110.009.184.000.000.00	LONGEVITY PAY	12,500	10,000
2.6110.009.188.000.000.00	ANNUAL LEAVE PAYOFF	1,000	-
Total Salaries		13,500	10,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6110.009.211.000.000.00	FICA/REGULAR	1,033	960
2.6110.009.221.000.000.00	RETIREMENT/REGULAR	3,266	3,214
Total Benefits		4,299	4,174
Total Purpose 6110		17,799	14,174

Purpose 6300

Salaries

Account	Description	Current Budget	Proposed Budget
2.6300.009.184.000.000.00	LONGEVITY PAY	5,400	5,400
2.6300.009.188.000.000.00	ANNUAL LEAVE PAYOFF	5,000	5,000
Total Salaries		10,400	10,400

Benefits

Account	Description	Current Budget	Proposed Budget
2.6300.009.211.000.000.00	FICA/REGULAR	831	796
2.6300.009.221.000.000.00	RETIREMENT/REGULAR	2,597	2,674
Total Benefits		3,428	3,470
Total Purpose 6300		13,828	13,870

Purpose 6400

Salaries

Account	Description	Current Budget	Proposed Budget
2.6400.009.184.000.000.00	LONGEVITY PAY	20,000	15,000
2.6400.009.188.000.000.00	ANNUAL LEAVE PAYOFF	2,000	1,000
Total Salaries		22,000	16,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6400.009.211.000.000.00	FICA/REGULAR	1,683	1,300
2.6400.009.221.000.000.00	RETIREMENT/REGULAR	5,322	4,371
Total Benefits		7,005	5,671
Total Purpose 6400		29,005	21,671

Purpose 6520

Salaries

Account	Description	Current Budget	Proposed Budget
2.6520.009.184.000.000.00	LONGEVITY PAY	2,000	2,000
Total Salaries		2,000	2,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6520.009.211.000.000.00	FICA/REGULAR	153	153
2.6520.009.221.000.000.00	RETIREMENT/REGULAR	484	514
Total Benefits		637	667
Total Purpose 6520		2,637	2,667

Purpose 6530

Salaries

Account	Description	Current Budget	Proposed Budget
2.6530.009.184.000.000.00	LONGEVITY PAY	900	1,000
Total Salaries		900	1,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6530.009.211.000.000.00	FICA/REGULAR	70	77
2.6530.009.221.000.000.00	RETIREMENT/REGULAR	220	257
Total Benefits		290	334
Total Purpose 6530		1,190	1,334

Purpose 6540

Salaries

Account	Description	Current Budget	Proposed Budget
2.6540.009.180.000.000.00	SUPPLEMENT/BENEFITS RELATED PA	-	-
Total Salaries		-	-

Benefits

Account	Description	Current Budget	Proposed Budget
2.6540.009.211.000.000.00	FICA/REGULAR	153	-
Total Benefits		153	-
Total Purpose 6540		153	-

Purpose 6550

Salaries

Account	Description	Current Budget	Proposed Budget
2.6550.009.184.000.000.00	LONGEVITY PAY	9,000	-
Total Salaries		9,000	-

Benefits

Account	Description	Current Budget	Proposed Budget
2.6550.009.211.000.000.00	FICA/REGULAR	689	-
2.6550.009.221.000.000.00	RETIREMENT/REGULAR	2,177	-
Total Benefits		2,866	-
Total Purpose 6550		11,866	-

Purpose 6580

Salaries

Account	Description	Current Budget	Proposed Budget
2.6580.009.184.000.000.00	LONGEVITY PAY	10,000	10,000
2.6580.009.188.000.000.00	ANNUAL LEAVE PAYOFF	6,705	7,000
Total Salaries		16,705	17,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6580.009.211.000.000.00	FICA/REGULAR	918	1,301
2.6580.009.221.000.000.00	RETIREMENT/REGULAR	2,903	4,371
Total Benefits		3,821	5,672
Total Purpose 6580		20,526	22,672

Purpose 6610

Salaries

Account	Description	Current Budget	Proposed Budget
2.6610.009.184.000.000.00	LONGEVITY PAY	9,000	10,000
2.6610.009.188.000.000.00	ANNUAL LEAVE PAYOFF	1,000	500
Total Salaries		10,000	10,500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6610.009.211.000.000.00	FICA/REGULAR	765	804
2.6610.009.221.000.000.00	RETIREMENT/REGULAR	2,419	2,700
Total Benefits		3,184	3,504
Total Purpose 6610		13,184	14,004

Purpose 6610

Salaries

Account	Description	Current Budget	Proposed Budget
2.6620.009.184.000.000.00	LONGEVITY PAY	500	500
Total Salaries		500	500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6620.009.211.000.000.00	FICA/REGULAR	39	39
2.6620.009.221.000.000.00	RETIREMENT/REGULAR	121	129
Total Benefits		160	168
Total Purpose 6610		660	668

Purpose 6820

Salaries

Account	Description	Current Budget	Proposed Budget
2.6820.009.184.000.000.00	LONGEVITY PAY	6,000	5,000
2.6820.009.185.000.000.00	BONUS LEAVE PAYOFF	390	500
2.6820.009.188.000.000.00	ANNUAL LEAVE PAYOFF	11,700	10,000
Total Salaries		18,090	15,500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6820.009.211.000.000.00	FICA/REGULAR	1,117	1,186
2.6820.009.221.000.000.00	RETIREMENT/REGULAR	3,577	-
Total Benefits		4,694	1,186
Total Purpose 6820		22,784	16,686

Purpose 6940

Salaries

Account	Description	Current Budget	Proposed Budget
2.6940.009.184.000.000.00	LONGEVITY PAY	4,601	5,000
Total Salaries		4,601	5,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6940.009.211.000.000.00	FICA/REGULAR	352	383
2.6940.009.221.000.000.00	RETIREMENT/REGULAR	1,128	-
Total Benefits		1,480	383
Total Purpose 6940		6,081	5,383

Purpose 6941

Salaries

Account	Description	Current Budget	Proposed Budget
2.6941.009.184.000.000.00	LONGEVITY PAY	9,000	10,000
Total Salaries		9,000	10,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.6941.009.211.000.000.00	FICA/REGULAR	689	765
2.6941.009.221.000.000.00	RETIREMENT/REGULAR	2,177	2,571
Total Benefits		2,866	3,336
Total Purpose 6941		11,866	13,336

Purpose 6942

Salaries

Account	Description	Current Budget	Proposed Budget
2.6942.009.184.000.000.00	LONGEVITY PAY	4,260	4,500
Total Salaries		4,260	4,500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6942.009.211.000.000.00	FICA/REGULAR	326	344
2.6942.009.221.000.000.00	RETIREMENT/REGULAR	1,044	1,157
Total Benefits		1,370	1,501
Total Purpose 6942		5,630	6,001

Purpose 6950

Salaries

Account	Description	Current Budget	Proposed Budget
2.6950.009.184.000.000.00	LONGEVITY PAY	1,500	1,500
Total Salaries		1,500	1,500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6950.009.211.000.000.00	FICA/REGULAR	115	115
2.6950.009.221.000.000.00	RETIREMENT/REGULAR	363	386
Total Benefits		478	501
Total Purpose 6950		1,978	2,001

Purpose 7100

Salaries

Account	Description	Current Budget	Proposed Budget
2.7100.009.184.000.000.00	LONGEVITY PAY	277	5,000
Total Salaries		277	5,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.7100.009.211.000.000.00	FICA/REGULAR	22	383
2.7100.009.221.000.000.00	RETIREMENT/REGULAR	68	1,286
Total Benefits		90	1,669
Total Purpose 7100		367	6,669
Total PRC 009 Non Contributory Employee Benefits		6,145,183	6,336,298

PRC 014 Voc Ed Program Support/Local CTE Supplies

Purpose 5220

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5220.014.311.000.000.00	CONTRACTED SERVICES	40,758	41,000
2.5220.014.411.000.000.00	SUPPLIES AND MATERIALS	5,715	2,000
Total Other Costs		46,473	43,000
Total Purpose 5220		46,473	43,000
Total PRC 014 Voc Ed Program Support/Local CTE Supplies		46,473	43,000

PRC 015 Technology

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.015.311.000.000.00	CONTRACT SERVICES	18,566	18,500
2.5110.015.411.000.000.00	SUPPLIES	18,301	18,300
2.5110.015.418.000.000.00	SOFTWARE	30,319	30,000
Total Other Costs		67,186	66,800
Total Purpose 5110		67,186	66,800

Purpose 6400

Salaries

Account	Description	Current Budget	Proposed Budget
2.6400.015.152.000.000.00	TECH Salary	-	392,409
Total Salaries		-	392,409

Benefits

Account	Description	Current Budget	Proposed Budget
2.6400.015.211.000.000.00	FICA	-	30,019
2.6400.015.221.000.000.00	RETIREMENT	-	100,888
2.6400.015.231.000.000.00	HEALTH INSURANCE	-	71,388
Total Benefits		-	202,296

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6400.015.411.000.000.00	SUPPLIES	236,998	30,000
2.6400.015.418.000.000.00	SOFTWARE	275,686	250,000
2.6400.015.422.000.000.00	REPAIRS-PARTS/MATERIALS/LABOR	15,664	16,000
2.6400.015.461.000.000.00	NON-CAPITALIZED EQUIPMENT	37,815	27,800
Total Other Costs		566,163	323,800
Total Purpose 6400		566,163	918,505

Purpose 6820

Salaries

Account	Description	Current Budget	Proposed Budget
2.6820.015.113.000.000.00	SALARY - STUDENT ACCT DIRECTOR	101,481	104,526
2.6820.015.187.000.000.00	DIRECTOR CELL PHONE STIPEND	600	600
Total Salaries		102,081	105,126

Benefits

Account	Description	Current Budget	Proposed Budget
2.6820.015.211.000.000.00	FICA	7,810	8,042
2.6820.015.221.000.000.00	RETIREMENT	24,693	27,028
2.6820.015.231.000.000.00	HEALTH INSURANCE	7,208	7,932
Total Benefits		39,711	43,002
Total Purpose 6820		141,792	148,128

Purpose 6860

Salaries

Account	Description	Current Budget	Proposed Budget
2.6860.015.113.000.000.00	TECHNOLOGY DIRECTOR	86,065	88,647
2.6860.015.187.000.000.00	SUPPLEMENT/PHONE STIPEND	16,877	17,383
Total Salaries		102,942	106,030

Benefits

Account	Description	Current Budget	Proposed Budget
2.6860.015.211.000.000.00	FICA	7,876	8,112
2.6860.015.221.000.000.00	RETIREMENT	24,925	27,260
2.6860.015.231.000.000.00	HEALTH INSURANCE	7,208	7,932
Total Benefits		40,009	43,304
Total Purpose 6860		142,951	149,334
Total PRC 015 Technology		918,092	1,282,767

PRC 028 Local Professional Development

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.028.312.000.000.00	STAFF DEVELOPMENT	33,589	36,000
2.5110.028.411.000.000.00	SUPPLIES	50	500
2.5110.028.459.000.000.00	Other Food Purchases		1,000
Total Other Costs		33,639	37,500
Total Purpose 5110		33,639	37,500

Purpose 5870

Salaries

Account	Description	Current Budget	Proposed Budget
2.5870.028.163.000.000.00	ST DEV UNALLOCATED SUBSTITUTE PAY	690	4,000
2.5870.028.197.000.000.00	SAL-WORKSHOP INSTRUCTOR FEES	-	3,000
Total Salaries		690	7,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5870.028.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	55	536
2.5870.028.221.000.000.00	EMPLOYER'S RETIREMENT	170	1,800
Total Benefits		225	2,336

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5870.028.327.000.000.00	TRAINING VENUE	-	-
Total Other Costs		-	-
Total Purpose 5870		915	9,336

Purpose 6623

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6623.028.312.000.000.00	WORKSHOP EXPENSES	10,346	15,000
Total Other Costs		10,346	15,000
Total Purpose 6623		10,346	15,000
Total PRC 028 Local Professional Development		44,900	61,836

PRC 036 Charter Schools

Purpose 8100

Other Costs

Account	Description	Current Budget	Proposed Budget
2.8100.36.717.000.000.00	TRANS TO CHARTER SCHOOLS	595,000	605,000
Total Other Costs		595,000	605,000
Total Purpose 6623		595,000	605,000
Total PRC 036 Charter Schools		595,000	605,000

PRC 039 LOCAL SRO Grant Match

Purpose 5850

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5850.039.311.000.000.00	CONTRACTED SERVICES	13,000	18,333
2.5850.039.311.304.000.00	CONTRACTED SERVICES -304 AHB	16,167	18,333
2.5850.039.311.306.000.00	CONTRACTED SERVICES - 306 BDQ	-	18,333
2.5850.039.311.308.000.00	CONTRACTED SERVICES - 308 BES	-	18,333
2.5850.039.311.312.000.00	CONTRACTED SERVICES-312 BME	16,167	18,333
2.5850.039.311.316.000.00	CONTRACTED SERVICES -316 CES	16,167	18,333
2.5850.039.311.320.000.00	CONTRACTED SERVICES - 320 VFL	16,167	18,333
2.5850.039.311.324.000.00	CONTRACTED SERVICES - 324 GCF	16,167	-
2.5850.039.311.328.000.00	CONTRACTED SERVICES - 328 GAB	16,167	18,333
2.5850.039.311.336.000.00	CONTRACTED SERVICES - 336 HES	16,167	18,333
2.5850.039.311.348.000.00	CONTRACTED SERVICES - 348 JTB	16,167	18,333
2.5850.039.311.350.000.00	CONTRACTED SERVICES - 350 JWS	16,167	18,333
2.5850.039.311.360.000.00	CONTRACTED SERVICES - 360 ORA/ASPIRE	16,167	18,333
2.5850.039.311.362.000.00	CONTRACTED SERVICES - 362 RBNTA	16,167	18,333
2.5850.039.311.364.000.00	CONTRACTED SERVICES - 364 TPE	-	18,333
2.5850.039.311.378.000.00	CONTRACTED SERVICES - 378 WJG	-	18,333
2.5850.039.311.380.000.00	CONTRACTED SERVICES - 380 AWE	16,167	18,333
Total Other Costs		207,004	293,328
Total Purpose 5850		207,004	293,328
Total PRC 039 Local SRO Grant Match		207,004	293,328

PRC 056 Transportation of Pupils

Purpose 6550

Salaries

Account	Description	Current Budget	Proposed Budget
2.6550.056.171.000.000.00	SAL-BUS DRIVER	300	300

Total Salaries	300	300
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Benefits

Account	Description	Current Budget	Proposed Budget
2.6550.056.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	40	23
2.6550.056.221.000.000.00	EMPLOYER'S RETIREMENT	121	77
Total Benefits		161	100

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6550.056.316.000.000.00	COMM DRIVERS LIC MEDICAL EXAMS - TRANS	1,000	1,000
2.6550.056.341.000.000.00	TELEPHONE GARAGE	-	-
2.6550.056.411.000.000.00	SUPPLIES	1,200	1,200
2.6551.056.319.000.000.00	DRUG TESTING & FINGER PRINTING	300	300
2.6551.056.418.000.000.00	SOFTWARE	500	500
Total Other Costs		3,000	3,000
Total Purpose 6550		3,461	3,400
Total PRC 056 Transportation of Pupils		3,461	3,400

PRC 061 Instructional Supplies & Materials

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.061.311.000.000.00	CONTRACTED SERVICES	2,500	2,500
2.5110.061.411.000.000.00	SUPPLIES AND MATERIALS _ C&I Funds	30,000	50,000
2.5110.061.411.000.000.01	SUPPLIES AND MATERIALS_School Supply \$	100,000	100,000
2.5110.061.461.000.000.00	FURNITURE & EQUIPMENT	-	-
2.5110.061.462.000.000.00	COMPUTER EQUIPMENT	1,068	-
Total Other Costs		133,568	152,500
Total Purpose 5110		133,568	152,500
Total PRC 061 Instructional Supplies & Materials		133,568	152,500

PRC 706 Local Transportation Costs

Purpose 6400

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6400.706.422.000.000.00	REPAIRS-TECH SRVS	1,682	1,400
2.6400.706.423.000.000.00	FUEL-TECH SRVS	1,540	2,100
Total Other Costs		3,222	3,500
Total Purpose 6400		3,222	3,500

Purpose 6550

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6550.706.313.000.000.00	ADVERTISING	1,249	1,249
2.6550.706.332.000.000.00	TRAVEL	6,500	6,500
2.6550.706.352.000.000.00	CDL FEE REIMBURSEMENT	6,200	6,200
2.6550.706.411.000.000.00	SUPPLIES	1,000	1,000
2.6550.706.423.000.000.00	GAS/DIESEL FUEL	3,500	3,500
2.6550.706.541.000.000.00	FURNITURE AND EQUIPMENT CAPITALIZED	-	-
Total Other Costs		18,449	18,449
Total Purpose 6550		18,449	18,449

Purpose 6551

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6551.706.422.000.000.00	REPAIRS-LOCAL B G VEHICLES	5,000	5,000
2.6551.706.423.000.000.00	FUEL-ACT BUS	54	54
Total Other Costs		5,054	5,054
Total Purpose 6551		5,054	5,054

Purpose 6552

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6552.706.422.000.000.00	YELLOW BUS EXTRA USE COSTS	3,037	3,100
Total Other Costs		3,037	3,100
Total Purpose 6552		3,037	3,100

Purpose 6553

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6553.706.422.000.000.00	REPAIRS B.G. LOCAL OWNED VEHICLES	366	366
2.6553.706.423.000.000.00	FUEL B.G. LOCAL OWNED VEHICLES	129	129
Total Other Costs		495	495
Total Purpose 6553		495	495

Purpose 6560

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6560.706.422.000.000.00	REPAIRS-DELIVERY SRVS INTER-SYSTEM	152	152
2.6560.706.423.000.000.00	FUEL-DELIVERY SRVS	933	933
Total Other Costs		1,085	1,085
Total Purpose 6560		1,085	1,085

Purpose 6580

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6580.706.422.000.000.00	REPAIRS-MAINTENANCE SRVS	40	40
2.6580.706.423.000.000.00	FUEL-MAINTENANCE SRVS	1,133	1,133
Total Other Costs		1,173	1,173
Total Purpose 6580		1,173	1,173
Total PRC 706 Local Transportation Costs		32,515	32,856

PRC 801 Local Visual Arts Program

Purpose 5132

Salaries

Account	Description	Current Budget	Proposed Budget
2.5132.801.162.000.000.00	SUB-REG TEACHER ABSENCE	1,500	1,500
2.5132.801.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	1,050	1,500
Total Salaries		2,550	3,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5132.801.211.000.000.00	FICA/REGULAR	195	230

2.5132.801.221.000.000.00	RETIREMENT/REGULAR	617	386
Total Benefits		812	616

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5132.801.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	2,200	3,500
2.5132.801.314.000.000.00	PRINTING & BINDING FEES	500	500
2.5132.801.319.000.000.00	OTHER PROF & TECHNICAL SRV	500	200
2.5132.801.411.000.000.00	SUPPLIES AND MATERIALS	8,000	4,000
2.5132.801.459.000.000.00	OTHER FOOD PURCHASES	500	300
Total Other Costs		11,700	8,500
Total Purpose 5132		15,062	12,116
Total PRC 801 Local Visual Arts Program		15,062	12,116

PRC 802 Local Music Program

Purpose 5132

Salaries

Account	Description	Current Budget	Proposed Budget
2.5132.802.162.000.000.00	SUB-REG TEACHER ABSENCE	6,614	9,000
2.5132.802.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	1,500	1,800
Total Salaries		8,114	10,800

Benefits

Account	Description	Current Budget	Proposed Budget
2.5132.802.211.000.000.00	FICA/REGULAR	679	827
2.5132.802.221.000.000.00	RETIREMENT/REGULAR	1,332	463
Total Benefits		2,011	1,290

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5132.802.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	5,800	9,000
2.5132.802.333.000.000.00	TRANSPORTATION	-	2,000
2.5132.802.411.000.000.00	SUPPLIES AND MATERIALS	6,617	8,000
2.5132.802.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	27,700	34,000
2.5132.802.461.000.000.00	FURNITURE & EQUIPMENT	31,423	22,000
Total Other Costs		71,540	75,000
Total Purpose 5132		81,665	87,090

Purpose 5502

Salaries

Account	Description	Current Budget	Proposed Budget
2.5502.802.126.000.000.00	EXTENDED CONTRACTS	17,286	18,000
2.5502.802.192.000.000.00	ADD'L RESPONSIBILITY STIPEND	8,800	8,800
Total Salaries		26,086	26,800

Benefits

Account	Description	Current Budget	Proposed Budget
2.5502.802.211.000.000.00	FICA/REGULAR	1,974	2,051
2.5502.802.221.000.000.00	RETIREMENT/REGULAR	6,241	6,891
Total Benefits		8,215	8,942
Total Purpose 5502		34,301	35,742
Total PRC 802 Local Music Program		115,966	122,832

PRC 804 Athletics

Purpose 5501

Salaries

Account	Description	Current Budget	Proposed Budget
2.5501.804.192.000.000.00	ADD'L RESPONSIBILITY STIPEND - Coaching	485,000	515,000
Total Salaries		485,000	515,000

Benefits

Account	Description	Current Budget	Proposed Budget
2.5501.804.211.000.000.00	FICA/REGULAR	37,103	39,398
2.5501.804.221.000.000.00	RETIREMENT/REGULAR	117,322	132,407
Total Benefits		154,425	171,805

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5501.804.311.000.000.00	CONTRACTED SVC - Athletic Trainer Contract	130,000	125,000
2.5501.804.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	500	500
2.5501.804.378.000.000.00	SCHOLASTIC ACCIDENT INSURANCE	10,000	9,000
2.5501.804.423.000.000.00	GAS/DIESEL FUEL	5,000	5,000
2.5501.804.461.000.000.00	FURNITURE & EQUIPMENT	50,000	50,000
Total Other Costs		195,500	189,500
Total Purpose 5501		834,925	876,305

Purpose 5850

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5850.804.311.000.000.00	Contract Svc - Addtl SRO coverage at games	-	62,500
Total Other Costs		-	62,500
Total Purpose 5850		-	62,500
Total PRC 804 Athletics		834,925	938,805

PRC 805 Student Info/Accountability

Purpose 6710

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6710.805.311.000.000.00	Contracted Services	-	18,000
2.6710.805.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	1,055	3,000
2.6710.805.319.000.000.00	OTHER PROF & TECHNICAL SRV	50	50
2.6710.805.326.000.000.00	CONTR R & M - EQUIPMENT	-	-
2.6710.805.332.000.000.00	TRAVEL REIMBURSEMENT	1,200	2,000
2.6710.805.411.000.000.00	SUPPLIES AND MATERIALS	200	1,000
Total Other Costs		2,505	24,050
Total Purpose 6710		2,505	24,050

Purpose 6820

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6820.805.311.000.000.00	Contracted Services		2,000
2.6820.805.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	1,675	3,000
2.6820.805.319.000.000.00	OTHER PROF & TECHNICAL SRV	50	1,000
2.6820.805.332.000.000.00	TRAVEL REIMBURSEMENT	1,000	2,000

2.6820.805.411.000.000.00	SUPPLIES AND MATERIALS	70	1,000
2.6820.805.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	55,800	125,000
2.6820.805.462.000.000.00	COMPUTER EQUIPMENT	6,400	7,000
Total Other Costs		64,995	141,000
Total Purpose 6820		64,995	141,000
Total PRC 805 Student Info/Accountability		67,500	165,050

PRC 810 Public Relations

Purpose 6950

Salaries

Account	Description	Current Budget	Proposed Budget
2.6950.810.181.000.000.00	SUPPLEMENT - Rookie Team	4,100	4,100
Total Salaries		4,100	4,100

Benefits

Account	Description	Current Budget	Proposed Budget
2.6950.810.211.000.000.00	FICA - Rookie Team Supplement	314	314
2.6950.810.221.000.000.00	RETIREMENT - Rookie Team Supplement	992	1,055
Total Benefits		1,306	1,369

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6950.810.311.000.000.00	CONTRACTED SERVICES	5,000	5,000
2.6950.810.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	7,410	7,410
2.6950.810.313.000.000.00	ADVERTISING COST	24,105	24,000
2.6950.810.332.000.000.00	TRAVEL REIMBURSEMENT	7,000	7,000
2.6950.810.411.000.000.00	SUPPLIES AND MATERIALS	21,000	21,000
2.6950.810.411.003.000.03	A Team Banquet	15,000	18,000
2.6950.810.411.005.000.05	Red Carpet Gala	8,500	10,000
Total Other Costs		88,015	92,410
Total Purpose 6950		93,421	97,879
Total PRC 810 Public Relations		93,421	97,879

PRC 815 Human Resources

Purpose 6613

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6613.815.311.000.000.00	CONTRACT SERVICES - Medical	4,000	5,000
2.6613.815.319.000.000.00	BACKGROUND CHECKS	40,000	100,000
Total Other Costs		44,000	105,000
Total Purpose 6613		44,000	105,000

Purpose 6620

Salaries

Account	Description	Current Budget	Proposed Budget
2.6620.815.197.000.000.00	STAFF DEVELOPMENT INSTRUCTOR FEES	550	500
Total Salaries		550	500

Benefits

Account	Description	Current Budget	Proposed Budget
2.6620.815.211.000.000.00	FICA	42	38
Total Benefits		42	38

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6620.815.311.000.000.00	CONTRACT SERVICES - RECORDS/EAP	55,000	60,000
2.6620.815.312.000.000.00	WORKSHOPS - REGISTRATION FEES	5,500	7,000
2.6620.815.332.000.000.00	TRAVEL - LOCAL	5,000	5,000
2.6620.815.361.000.000.00	MEMBERSHIP AND DUES	500	750
2.6620.815.411.000.000.00	SUPPLIES/MATERIALS FOR HR	5,300	7,000
2.6620.815.414.000.000.00	RETIREMENT PARTY & BOOKS - FOR RETIREE	1,200	7,000
2.6620.815.418.000.000.00	SOFTWARE RENEWAL - COOK SPRSHTS	600	-
Total Other Costs		73,100	86,750
Total Purpose 6620		73,692	87,288

Purpose 6820

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6622.815.332.000.000.00	RECRUITMENT TRAVEL / REGISTRATION FEES	4,960	7,500
2.6622.815.351.000.000.00	RETENTION - TESTING REIMBURSEMENT	540	20,000
2.6622.815.411.000.000.00	RECRUITMENT SUPPLIES	3,500	7,500
Total Other Costs		9,000	35,000
Total Purpose 6622		9,000	35,000
Total PRC 815 Human Resources		126,692	227,288

PRC 820 Finance

Purpose 6610

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6610.820.311.000.000.00	Contr Svc _LINQ software conversion/yr subscrip	112,000	171,500
2.6610.820.312.000.000.00	WORKSH EXP/ TRAVEL_Finance & Sch Bkpr	7,000	10,000
2.6610.820.332.000.000.00	TRAVEL REIMBURSEMENT	1,500	1,500
2.6610.820.361.000.000.00	MEMBERSHIP DUES AND FEES	4,000	4,000
2.6610.820.362.000.000.00	BANK SERVICE FEES	6,000	10,000
2.6610.820.411.000.000.00	SUPPLIES AND MATERIALS	6,000	6,000
2.6610.820.418.000.000.00	COMPUTER SOFTWARE - Cook & Sch TRA	20,065	23,000
2.6610.820.552.000.000.00	LICENSE AND TITLE FEES	-	100
Total Other Costs		156,565	226,100
Total Purpose 6610		156,565	226,100
Total PRC 820 Finance		156,565	226,100

PRC 825 Board of Education

Purpose 6910

Salaries

Account	Description	Current Budget	Proposed Budget
2.6910.825.192.000.000.00	ADD'L RESPON STIPEND _ Board Members	46,800	46,800
Total Salaries		46,800	46,800

Benefits

Account	Description	Current Budget	Proposed Budget
2.6910.825.211.000.000.00	FICA/REGULAR	3,581	3,581
Total Benefits		3,581	3,581

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6910.825.311.000.000.00	CONTRACTED SERVICES	3,250	3,500
2.6910.825.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL_Board	10,000	10,000
2.6910.825.332.000.000.00	TRAVEL REIMBURSEMENT_Board	10,500	10,500
2.6910.825.361.000.000.00	MEMBERSHIP DUES AND FEES	57,500	60,000
2.6910.825.411.000.000.00	SUPPLIES AND MATERIALS	4,000	4,000
2.6910.825.451.000.000.00	FOOD PURCHASES	4,000	4,000
2.6910.825.461.000.000.00	FURNITURE & EQUIPMENT	500	-
Total Other Costs		89,750	92,000
Total Purpose 6910		140,131	142,381

Purpose 6920

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6920.825.311.000.000.00	CONTRACTED SERVICES - Legal Services	183,500	185,000
Total Other Costs		183,500	185,000
Total Purpose 6920		183,500	185,000

Purpose 6820

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6930.825.311.000.000.00	CONTRACTED SERVICES - Audit Services	60,000	60,000
Total Other Costs		60,000	60,000
Total Purpose 6930		60,000	60,000

Purpose 6940

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6940.825.311.000.000.00	CONTRACTED SERVICES - Other	25,000	20,000
2.6940.825.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL_Supt	1,000	1,000
2.6940.825.332.000.000.00	TRAVEL REIMBURSEMENT_Supt	1,000	4,000
2.6940.825.342.000.000.00	POSTAGE	12,000	15,000
2.6940.825.361.000.000.00	MEMBERSHIP DUES AND FEES	17,500	15,000
2.6940.825.411.000.000.00	SUPPLIES AND MATERIALS	17,520	12,000
2.6940.825.461.000.000.00	FURNITURE & EQUIPMENT	1,480	1,000
Total Other Costs		75,500	68,000
Total Purpose 6940		75,500	68,000
Total PRC 825 Board of Education		459,131	455,381

PRC 830 Utilities

Purpose 6510

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6510.830.341.000.000.00	TELEPHONE	209,000	210,000
Total Other Costs		209,000	210,000
Total Purpose 6510		209,000	210,000

Purpose 6530

Salaries

Account	Description	Current Budget	Proposed Budget
2.6530.830.153.000.000.00	ADM SPECIALIST-CENTRAL SUPPORT	58,803	60,568
Total Salaries		58,803	60,568

Benefits

Account	Description	Current Budget	Proposed Budget
2.6530.830.211.000.000.00	FICA/REGULAR	4,499	4,634
2.6530.830.221.000.000.00	RETIREMENT/REGULAR	14,225	15,572
2.6530.830.231.000.000.00	HEALTH INSURANCE	7,208	7,932
Total Benefits		25,932	28,138

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6530.830.321.000.000.00	PUBLIC UTIL - ELECTRIC SRV	2,500,000	531,000
2.6530.830.322.000.000.00	PUBLIC UTIL - NATURAL GAS	80,000	125,000
2.6530.830.322.035.000.00	PUBLIC UTIL - NATURAL GAS - Cafeteria	80,000	75,000
2.6530.830.324.000.000.00	WASTE MANAGEMENT	95,000	103,000
2.6530.830.421.000.000.00	FUEL FOR FACILITIES	59,000	55,000
Total Other Costs		2,814,000	889,000
Total Purpose 6530		2,898,735	977,706
Total PRC 830 Utilities		3,107,735	1,187,706

PRC 835 Insurance

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.835.379.000.000.00	Cyber Insurance	17,000	19,000
Total Other Costs		17,000	19,000
Total Purpose 5110		17,000	19,000

Purpose 5890

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5890.835.371.000.000.00	LIABILITY INSURANCE	3,000	3,000
Total Other Costs		3,000	3,000
Total Purpose 5890		3,000	3,000

Purpose 6613

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6613.835.232.000.000.00	WORKERS' COMP INS	235,000	230,000
2.6613.835.233.000.000.00	UNEMPLOYMENT INS	5,000	5,000
2.6613.835.319.000.000.00	OTHER PROF & TECHNICAL SRV	1,500	1,500
2.6613.835.371.000.000.00	LIABILITY INSURANCE	95,000	94,000
2.6613.835.372.000.000.00	VEHICLE LIABILITY INSURANCE	55,000	57,000
2.6613.835.373.000.000.00	PROPERTY INSURANCE	301,504	320,000
2.6613.835.375.000.000.00	FIDELITY BOND PREMIUM	5,000	5,800
Total Other Costs		698,004	713,300
Total Purpose 6613		698,004	713,300
Total PRC 835 Insurance		718,004	735,300

PRC 840 Facilities Maintenance

Purpose 6540

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6540.840.411.000.000.00	CUSTODIAL /HOUSEKEEPING SUPPLIES	180,000	200,000
Total Other Costs		180,000	200,000
Total Purpose 6540		180,000	200,000

Purpose 6550

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6550.840.422.000.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	48,000	65,000
2.6550.840.423.000.000.00	GAS/DIESEL FUEL	100,675	125,000
Total Other Costs		148,675	190,000
Total Purpose 6550		148,675	190,000

Purpose 6580

Salaries

Account	Description	Current Budget	Proposed Budget
2.6580.840.113.000.000.00	MAINTENANCE DIRECTOR SALARY	100,455	102,721
2.6580.840.175.000.000.00	SAL-SKILLED TRADES	1,191,289	1,268,402
2.6580.840.187.000.000.00	SALARY DIFFERENTIAL	57,205	-
2.6580.840.199.000.000.00	SAL-SKILLED TRADES-OVERTIME	10,000	10,000
Total Salaries		1,358,949	1,381,123

Benefits

Account	Description	Current Budget	Proposed Budget
2.6580.840.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	103,961	105,656
2.6580.840.221.000.000.00	EMPLOYER'S RETIREMENT	328,907	355,087
2.6580.840.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	216,240	237,960
Total Benefits		649,108	698,703

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6580.840.311.000.000.00	CONTRACTED SRVS	255,424	300,000
2.6580.840.312.000.000.00	STAFF DEVELOPMENT-MAINTENANCE	5,000	8,000
2.6580.840.319.000.000.00	TEMPORARY SRVS-SKILLED TRADES	200,000	225,000
2.6580.840.462.000.000.00	COMPUTER EQUIPMENT	5,588	5,000
2.6580.840.551.000.000.00	PURCHASE OF VEHICLES	-	-
Total Other Costs		466,012	538,000
Total Purpose 6580		2,474,069	2,617,826

Purpose 6580

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6581.840.313.000.000.00	ADVERTISING	1,550	1,500
2.6581.840.332.000.000.00	TRAVEL	2,200	3,000
2.6581.840.411.000.000.00	SUPPLIES	742	700
2.6581.840.422.000.000.00	REPAIRS/MAINTENANCE LAND & BLDGS	687,888	500,000
2.6581.840.422.000.000.31	ANNUAL/RECURRING INSP/TEST/PM	430,719	415,000
2.6581.840.422.000.000.32	REPAIR/MAINT BLANKET/PCARD	510,000	510,000
2.6581.840.422.000.000.33	REPAIR/MAINT PHASE I	100,000	120,000
2.6581.840.422.000.000.34	REPAIR/MAINT PHASE II	76,736	80,000
2.6581.840.422.000.000.35	REPAIRS/MAINTENANCE CONTINGENCY	127,981	100,000
2.6581.840.461.000.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	18,550	18,500
2.6581.840.462.000.000.00	NON-CAPITALIZED COMPUTERS (INVENTORIED)	1,000	1,000
2.6581.840.541.000.000.00	CAPITALIZED EQUIPMENT	77,296	80,000
2.6581.840.327.000.000.00	RENTALS/LEASES	1,000	2,500
Total Other Costs		2,035,662	1,832,200
Total Purpose 6581		2,035,662	1,832,200
Total PRC 840 Facilities Maintenance		4,838,406	4,840,026

PRC 850 Print Shop

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
2.5110.850.411.000.000.00	SUPPLIES AND MATERIALS	26,364	25,000
Total Other Costs		26,364	25,000
Total Purpose 5110		26,364	25,000

Purpose 6520

Salaries

Account	Description	Current Budget	Proposed Budget
2.6520.850.175.000.000.00	SKILLED TRADES	48,559	50,747
Total Salaries		48,559	50,747

Benefits

Account	Description	Current Budget	Proposed Budget
2.6520.850.211.000.000.00	FICA/REGULAR	3,860	3,882
2.6520.850.221.000.000.00	RETIREMENT/REGULAR	11,924	13,047
2.6520.850.231.000.000.00	HEALTH INSURANCE	7,208	7,932
Total Benefits		22,992	24,861

Other Costs

Account	Description	Current Budget	Proposed Budget
2.6520.850.311.000.000.00	CONTRACTED SERVICES	255,000	260,000
2.6520.850.327.000.000.00	RENTALS/LEASES	87,000	87,000
2.6520.850.411.000.000.00	SUPPLIES AND MATERIALS	4,000	2,000
2.6520.850.541.000.000.00	PURCHASE OF EQUIPMENT	18,966	5,000
Total Other Costs		364,966	354,000
Total Purpose 6581		436,517	429,608
Total PRC 850 Print Shop		462,881	454,608
Grand Total		27,832,786	28,204,983

Budget Development Guidelines

Appropriations in this fund are supported from revenues such as county appropriations, supplemental taxes levied for current expenses, fines, and forfeitures, state, and federal aid money disbursed directly to the local education agency, etc. The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation, therefore, will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. After the county commissioners finalize the amount to be received, the other revenues and / or expenditures will need to be adjusted prior to the final adoption of a budget.

This fund provides for expenditures in four basic areas:

1. Necessary expenditures for regular and special education programs over and above that provided by the State Public School Fund and Federal Grants.
2. Expenditures from special revenues dedicated to the schools, i.e., fines, forfeitures and supplemental taxes.
3. Expenditures for state and federal grants for which revenues are advanced or reimbursed, totally or partially, to the local education agency.
4. Expenditures for operation and maintenance of facilities.

The following are cost areas to be included in the Local Current Expense Fund:

- A. Cost of additional personnel and increases in other expenses to provide a higher level of educational program than provided by the State Public School Fund and Federal Grants. These costs include, but are not limited to:
 1. Personnel – central services division and program supervisors, teachers, teacher assistants, clerical and maintenance personnel. In estimating salaries for locally paid employees, it is suggested that a reasonable estimate is used in anticipating salary increases by the General Assembly.
 2. Supplements to salaries of personnel.
 3. Fringe benefits on salary payments.
 4. Increased support for supplies and other operating expenses.
 5. Transportation of both staff and pupils.
- B. Cost of physical plant. To arrive at the estimated amount of local support, estimate the total cost to operate and maintain the physical plant and deduct the amounts received from federal and state sources. The cost of operating and maintaining the physical plant would include personnel, utilities, supplies, contract services, etc.
- C. Cost of special projects. All costs that the board of education directs to be segregated and costs of unusual programs operated should be budgeted pursuant to a special grant agreement with state, federal, and other governmental jurisdictions.

The five basic revenues available to the Local Current Expense Fund and an explanation of each source are:

1. **County Appropriation** - The county appropriation is generally the last revenue source to be estimated by the superintendent. The county appropriation will equal the difference between all other estimated available revenues and the amount needed to finance the schools at the level felt necessary by the board of education. The board of commissioners may increase or decrease the requested appropriation based upon the availability of resources to finance school operation.
2. **Supplemental Tax** - This revenue source results from the board of county commissioners levying a supplemental ad valorem tax either countywide or within a single local education agency school

district. The tax is considered revenue separate and apart from the county on a monthly basis. Craven County currently does not have a supplemental tax for the schools.

3. **Revenues from State and Federal Sources** - These revenues result from advancement or reimbursement of expenditures required by specific state or federal categorical grant sources. In order to estimate the amount of revenues for reimbursable expenditures, the total project cost must be estimated first.

To arrive at the estimated amount to be received by the local education agency for that project, multiply the reimbursable rate by the total project cost. These revenues are separate and apart from the county appropriations.

4. **Other Sources** - The following are revenues that are not encompassed in the above-mentioned areas:
 - a. Tuition and Fees
 - b. Fines and Forfeitures
 - c. Rental of school property
 - d. Contributions and Donations
 - e. Interest earned on investments.
 - f. Indirect Cost allocated.

Care should be exercised in estimating these revenues due to fluctuations that affect most of the revenue sources. Historical trends that have been adjusted for any current trends affecting the collections should be used to estimate these revenues. These revenues are separate and apart from the county appropriation.

5. **Fund Balance Appropriated** - The estimate of the amount of fund balance to be appropriated deserves careful thought. *It is wise to maintain a reasonable amount of fund balance in order to avoid cash flow problems and to have a source of revenue available in case of an emergency.*

Local Capital Outlay Budget

Budget Fiscal Year 2024

Category I Projects

Budget Code	School/District Location	Description	Budget
4.9401.001.461.328.000.00	Graham A Barden Elem	Paint/Add sound panels to gym	20,000.00
4.9402.001.532.340.000.00	Havelock High	Resurface track	220,000.00
4.9403.001.461.356.000.00	New Bern High	New boiler for back building	200,000.00
4.9404.001.461.000.000.00	Various	District fencing work	30,000.00
4.9405.001.461.000.000.00	Various	District paving work	30,000.00
4.9406.001.541.000.000.00	Facilities Support Services	Replacement vehicle	40,000.00
4.9407.001.461.364.000.00	Trent Park Elem	Covered walkway to mobile units	10,000.00
4.9408.001.461.320.000.00	Vanceboro Farm Life Elem	Canopy over walkway	120,000.00
4.9409.001.532.372.000.00	West Craven High	Resurface track	250,000.00
4.9410.001.461.378.000.00	WJ Gurganus Elem	Boiler replacement	80,000.00

Total Category I Projects

1,000,000.00

Category II Projects

Budget Code	School/District Location	Description	Budget
4.9411.001.461.304.000.00	AH Bangert Elem	Intercom Upgrades	30,110.00
4.9411.001.461.312.000.00	Brinson Memorial Elem	Intercom Upgrades	42,147.00
4.9411.001.461.328.000.00	Graham A Barden Elem	Intercom Upgrades	34,037.00
4.9411.001.461.336.000.00	Havelock Elem	Intercom Upgrades	30,111.00
4.9411.001.461.368.000.00	Tucker Creek Middle	Intercom Upgrades	35,717.00
4.9411.001.461.376.000.00	West Craven Middle	Intercom Upgrades	33,463.00

Total Category II Projects

205,585.00

Category III Projects

Budget Code	School/District Location	Description	Budget
4.5110.015.327.000.000.00	Technology/District wide	Equipment - iPad Lease	889,890.00

Total Category III Projects

889,890.00

GRAND TOTAL

2,095,475.00

Budget Development Guidelines

The Capital Outlay Fund is established to account for all appropriations for:

1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.
2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to building for classrooms and laboratories, physical and vocational education purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment.
4. The acquisition of school buses as additions to the fleet.
5. The acquisition of activity buses and other motor vehicles.
6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the Uniform Budget Format.

Expenditures

In some cases, capital outlay expenditures for certain programs are budgeted within the other funds. The rationale for this purpose is that these programs are for current operating cost and not intended exclusively for capital outlay purposes. Even though capital outlay expenditures are permitted, the percentage for such is insignificant compared to the total cost of these programs.

Capital Outlay Expenditures for Child Nutrition - Fixed assets purchased with Child Nutrition revenues and/or fund balance should be budgeted and expended from the Child Nutrition Fund.

Prior to FY 2008, all the capital outlay fund functions codes were within the 9000 series. Beginning July 1, 2007, where feasible, any costs which may be coded to one or more specific purpose functions should be. (i.e., purchase of transportation equipment would be coded to 6550; maintenance equipment would be coded to 6580, etc.)

Category I - Acquisition and construction of real property

This category includes the purchase of land, the construction or renovation of buildings, and other land improvements. Construction projects for new or enlarged buildings may include furniture, furnishings, equipment, and library books necessary to operate the new facility.

It is recommended that no project be included in this category of the budget until it has been approved in principle by the board of education. The latest project estimates should be used and should include a distribution of costs into at least the following five categories:

1. Land
2. Buildings
 - a. General contract
 - b. Heating and cooling contract
 - c. Plumbing contract
 - d. Electrical contract
3. Other improvements to land
4. Furniture and equipment

5. Other, including professional fees, library materials, etc.

Category II - Furniture and Equipment

This category includes all the purchases of furnishings and equipment whether additional or replacement. Any purchase of fixed assets that are not provided for in Categories I or III should be provided for in Category II.

Category III - Motor Vehicles

This category includes motor vehicles, self-propelled, intended for the transportation of goods and persons.

Contingency Appropriation

G.S.115C-432 (3) - This statute provides for the use of contingency appropriations. As described in the statute, a contingency appropriation is solely a budgetary account.

1. Contingency appropriations in a fund may not exceed 5% of the total of all other appropriations in a fund.
2. Expenditures from a contingency appropriation shall be authorized by resolution by the board of education or, if so authorized by the board of education, by the superintendent.
3. All authorizations to expend a contingency appropriation are budget amendments that must be recorded in the minutes of the board of education. The actual expenditure would be recorded against the proper specific appropriation.
4. Budget amendments that result from contingency transactions need not conform to the provisions of G.S. 115C-429 (b) and G.S. 115C-433 (b), which deals with appropriations by county commissioners by purpose, function, or project.

When expenditures of the contingency appropriation are authorized as provided by law, the school finance officer should treat the authorization as a budget amendment and transfer the current amount of funds from the contingency appropriation to the specific appropriation to which the expenditure should be logically charged. In this way, all expenditures are charged to their logical account code and the amount of the contingency appropriation remaining is also the total unexpended balance of the contingency appropriation.

Revenues

Revenues made available for capital outlay purposes are included in appropriations in the Capital Outlay Fund. In estimating revenues for the Capital Outlay Fund, care should be taken to include all sources. In meeting capital outlay needs, it is important to determine that all necessary resources are available before committing to a capital outlay that will span more than one fiscal year. Revenues necessary for each project should be estimated and included with the estimated expenditures for the project as soon as the sources of those revenues are known. Revenues from the various possible county sources should be allotted by source after discussions with county officials.

Examples to include are:

1. County Appropriations for capital outlay purposes.
2. Fund balance appropriated.
3. Federal grants restricted capital outlays.
4. Transfers - G.S. 115C-433 (d) permit transfers to or from the Capital Outlay Fund to or from any other fund with the approval of the board of county commissioners to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. Because the statutes permit such budget amendments only with the county commissioner's approval and only to meet emergencies

unforeseen and unforeseeable at the time the budget resolution was adopted, it is necessary to budget Child Nutrition capital outlay projects involving county appropriations in the Capital Outlay Fund. The amount budgeted in the Capital Outlay Fund is only that portion of the project funded with county appropriations.

5. State grants.
6. Insurance settlements.
7. If there were a supplemental tax levied for capital outlay purposes, it would be estimated in the same manner as for the Local Current Expense Fund.

These sources are not an all-inclusive list but are examples of revenue available for capital outlay purposes.

Child Nutrition Fund

Budget Detail

Revenues

Federal Revenues

Account	Description	Current Budget	Proposed Budget
5.3250.035.000.000.00	SALES AND USE TAX REVENUE	-	
5.3811.035.000.000.00	USDA GRANTS - REGULAR	5,733,088	5,950,000
5.3811.035.000.000.00	USDA GRANTS _	229,185	250,000
5.3814.035.000.000.00	USDA GRANTS SUMMER FEEDING	200,000	250,000
5.3815.035.000.000.00	USDA GRANTS COMMODITIES USED	521,103	541,641
5.3816.035.000.000.00	USDA GRANTS FF&VP START UP	42,891	30,000
5.3816.035.000.000.00	USDA GRANTS -	501,591	350,000
Total Federal Revenues		7,227,858	7,371,641

Local Revenues

Account	Description	Current Budget	Proposed Budget
5.4311.035.000.000.00	SALES - BREAKFAST - FULL PAY	15,500	-
5.4314.035.000.000.00	SALES - LUNCH - FULL PAY	375,000	375,000
5.4315.035.000.000.00	SALES - LUNCH - REDUCED	12,500	-
5.4318.035.000.000.00	SALES - SUPPLEMENTAL SALES	350,000	400,000
5.4321.035.000.000.00	CATERED BREAKFASTS	-	1,000
5.4322.035.000.000.00	CATERED LUNCHESES	-	1,000
5.4324.035.000.000.00	CATERED SUPPLEMENTS	-	1,000
5.4430.035.000.000.00	CONTRIBUTIONS AND DONATIONS	-	2,500
5.4450.035.000.000.00	INTEREST EARNED ON INVESTMENTS	8,000	5,000
5.4490.035.000.000.00	OTHER LOCAL OPERATING REVENUES	35,000	25,000
5.4820.035.000.000.00	DISPOSITION OF SCH FIXED ASSET	10,000	5,000
5.4910.035.000.000.00	FUND BALANCE APPROPRIATED	2,614,295	2,252,832
Total Local Revenues		3,420,295	3,068,332
Total PRC 035 Child Nutrition Revenues		10,648,153	10,439,973

Expenditures

Central Services

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.000.000.00	SALARY - DIRECTOR	-	-
5.7200.035.151.000.000.00	SALARY - OFFICE PERSONNEL	-	-
5.7200.035.171.000.000.00	SALARY - DRIVER	-	-
5.7200.035.175.000.000.00	CN-SALARY-SKILLED TRADES	-	-
5.7200.035.176.000.000.00	SALARY - MANAGER	-	-
5.7200.035.181.000.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	14,400	12,500
5.7200.035.184.000.000.00	LONGEVITY PAY	3,500	4,500
5.7200.035.185.000.000.00	BONUS LEAVE PAYOFF	1,000	1,000
5.7200.035.188.000.000.00	ANNUAL LEAVE PAYOFF	1,000	3,500
Total Salaries		19,900	21,500

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	1,522	1,645
5.7200.035.221.000.000.00	EMPLOYER'S RETIREMENT	4,814	5,528

5.7200.035.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	36,040	71,388
5.7200.035.232.000.000.00	WORKER'S COMPENSATION	-	-
5.7200.035.233.000.000.00	UNEMPLOYMENT INSURANCE	1,000	1,000
Total Benefits		43,376	79,560

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.000.000.00	CONTRACTED SERVICES	9,000	12,000
5.7200.035.312.000.000.00	WORKSHOP EXPENSES	17,500	25,000
5.7200.035.313.000.000.00	ADVERTISING FEES	1,000	1,000
5.7200.035.314.000.000.00	PRINTING AND BINDING	2,500	3,000
5.7200.035.326.000.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	500
5.7200.035.327.000.000.00	RENTALS/LEASES	500	500
5.7200.035.332.000.000.00	TRAVEL REIMBURSEMENT	4,000	4,000
5.7200.035.341.000.000.00	TELEPHONE	500	500
5.7200.035.342.000.000.00	POSTAGE	1,000	500
5.7200.035.361.000.000.00	MEMBERSHIP DUES & FEES	700	700
5.7200.035.372.000.000.00	VEHICLE LIABILITY INSURANCE	500	500
5.7200.035.411.000.000.00	SUPPLIES AND MATERIALS	6,000	3,500
5.7200.035.418.000.000.00	COMPUTER SOFTWARE AND SUPPLIES	3,000	1,500
5.7200.035.422.000.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,500	2,500
5.7200.035.423.000.000.00	GAS/DIESEL FUEL	2,000	3,000
5.7200.035.424.000.000.00	OIL	150	150
5.7200.035.451.000.000.00	FOOD PURCHASES	20,000	6,000
5.7200.035.453.000.000.00	FOOD PROCESSING SUPPLIES	7,500	3,000
5.7200.035.461.000.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,500	1,500
5.7200.035.462.000.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	1,500	1,500
5.7200.035.541.000.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	1,500
5.7200.035.552.000.000.00	LICENSE & TITLE FEES	1,000	1,000
5.7200.035.451.000.000.77	FOOD PURCHASES	577,415	-
Total Other Costs		665,265	73,350
Total Central Services		728,541	174,410

AH Bangert Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.304.000.00	SALARY - DIRECTOR	3,300	5,200
5.7200.035.151.304.000.00	SALARY - OFFICE PERSONNEL	8,000	6,700
5.7200.035.165.304.000.00	SAL-FS SUBSTITUTE	250	250
5.7200.035.171.304.000.00	SALARY - DRIVER	2,673	2,600
5.7200.035.174.304.000.00	SALARY - FOOD SERVICE EMPLOYEE	68,200	64,500
5.7200.035.175.304.000.00	SKILLED TRADES	2,000	2,000
5.7200.035.176.304.000.00	SALARY - MANAGER	35,000	37,000
5.7200.035.181.304.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,000	2,500
5.7200.035.184.304.000.00	LONGEVITY PAY	500	250
5.7200.035.188.304.000.00	ANNUAL LEAVE PAYOFF	500	250
5.7200.035.199.304.000.00	OVERTIME PAY	200	150
Total Salaries		122,623	121,400

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.304.000.00	EMPLOYER'S SOCIAL SECURITY	9,381	9,287
5.7200.035.221.304.000.00	EMPLOYER'S RETIREMENT	29,663	31,212

5.7200.035.231.304.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.304.000.00	WORKER'S COMPENSATION	2,500	5,200
Total Benefits		55,960	61,563

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.304.000.00	CONTRACTED SERVICES	1,000	1,500
5.7200.035.312.304.000.00	WORKSHOP EXPENSES	1,500	1,000
5.7200.035.314.304.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.304.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	2,000
5.7200.035.327.304.000.00	RENTALS/LEASES	50	50
5.7200.035.332.304.000.00	TRAVEL REIMBURSEMENT	600	400
5.7200.035.342.304.000.00	POSTAGE	50	50
5.7200.035.361.304.000.00	MEMBERSHIP DUES & FEES	250	250
5.7200.035.411.304.000.00	SUPPLIES AND MATERIALS	1,000	500
5.7200.035.418.304.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,800
5.7200.035.422.304.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	2,000
5.7200.035.423.304.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.304.000.00	FOOD PURCHASES	166,500	135,000
5.7200.035.451.304.000.00	FOOD PURCHASES- FF&VP	2,588	3,000
5.7200.035.451.304.000.00	FOOD PURCHASES- FF&VP	24,008	15,000
5.7200.035.453.304.000.00	FOOD PROCESSING SUPPLIES	12,000	12,000
5.7200.035.461.304.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	100	500
5.7200.035.541.304.000.00	CAPITALIZED EQUIPMENT	13,000	1,000
5.7200.035.571.304.000.00	DEPRECIATION	8,000	8,200
Total Other Costs		234,346	184,450
Total AH Bangert Elementary		412,929	367,413

Ben D. Quinn Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.306.000.00	SALARY - DIRECTOR	3,000	4,200
5.7200.035.151.306.000.00	SALARY - OFFICE PERSONNEL	8,200	6,500
5.7200.035.165.306.000.00	SAL-FS SUBSTITUTE	150	250
5.7200.035.171.306.000.00	SALARY - DRIVER	2,900	2,800
5.7200.035.174.306.000.00	SALARY - FOOD SERVICE EMPLOYEE	4,500	65,000
5.7200.035.175.306.000.00	SKILLED TRADES	1,500	1,500
5.7200.035.176.306.000.00	SALARY - MANAGER	42,000	38,000
5.7200.035.181.306.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,200	2,200
5.7200.035.184.306.000.00	LONGEVITY PAY	150	150
5.7200.035.188.306.000.00	ANNUAL LEAVE PAYOFF	150	150
5.7200.035.199.306.000.00	OVERTIME PAY	250	250
Total Salaries		65,000	121,000

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.306.000.00	EMPLOYER'S SOCIAL SECURITY	4,973	9,257
5.7200.035.221.306.000.00	EMPLOYER'S RETIREMENT	15,724	31,109
5.7200.035.231.306.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.306.000.00	WORKER'S COMPENSATION	2,000	4,300
Total Benefits		37,113	60,530

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.306.000.00	CONTRACTED SERVICES	1,500	1,500
5.7200.035.312.306.000.00	WORKSHOP EXPENSES	1,000	1,200
5.7200.035.314.306.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.306.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	2,000
5.7200.035.327.306.000.00	RENTALS/LEASES	50	50
5.7200.035.332.306.000.00	TRAVEL REIMBURSEMENT	550	500
5.7200.035.342.306.000.00	POSTAGE	50	50
5.7200.035.361.306.000.00	MEMBERSHIP DUES & FEES	300	300
5.7200.035.411.306.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.306.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,500
5.7200.035.422.306.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,200	2,500
5.7200.035.423.306.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.306.000.00	FOOD PURCHASES	169,000	145,000
5.7200.035.451.306.000.00	FOOD PURCHASES-FF&VP START UP	2,685	3,000
5.7200.035.451.306.000.00	FOOD PURCHASES-FF&VP	24,447	20,000
5.7200.035.453.306.000.00	FOOD PROCESSING SUPPLIES	14,500	14,500
5.7200.035.461.306.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	3,500	1,000
5.7200.035.541.306.000.00	CAPITALIZED EQUIPMENT	4,000	1,000
5.7200.035.571.306.000.00	DEPRECIATION	11,000	11,000
Total Other Costs		238,482	206,800
Total Ben D. Quinn Elementary		340,595	388,330

Bridgeton Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.308.000.00	SALARY - DIRECTOR	3,200	4,000
5.7200.035.151.308.000.00	SALARY - OFFICE PERSONNEL	7,500	6,000
5.7200.035.165.308.000.00	SAL-FS SUBSTITUTE	150	150
5.7200.035.171.308.000.00	SALARY - DRIVER	2,800	2,800
5.7200.035.174.308.000.00	SALARY - FOOD SERVICE EMPLOYEE	45,000	66,000
5.7200.035.175.308.000.00	SKILLED TRADES	1,500	1,500
5.7200.035.176.308.000.00	SALARY - MANAGER	32,000	34,000
5.7200.035.181.308.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,800	3,200
5.7200.035.184.308.000.00	LONGEVITY PAY	850	900
5.7200.035.188.308.000.00	ANNUAL LEAVE PAYOFF	50	50
Total Salaries		95,850	118,600

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.308.000.00	EMPLOYER'S SOCIAL SECURITY	7,333	9,073
5.7200.035.221.308.000.00	EMPLOYER'S RETIREMENT	23,186	30,492
5.7200.035.231.308.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.308.000.00	WORKER'S COMPENSATION	2,200	4,100
Total Benefits		47,135	59,529

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.308.000.00	CONTRACTED SERVICES	850	850
5.7200.035.312.308.000.00	WORKSHOP EXPENSES	4,000	3,500
5.7200.035.314.308.000.00	PRINTING AND BINDING	100	100

5.7200.035.326.308.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	500
5.7200.035.327.308.000.00	RENTALS/LEASES	50	50
5.7200.035.332.308.000.00	TRAVEL REIMBURSEMENT	1,500	1,000
5.7200.035.342.308.000.00	POSTAGE	50	50
5.7200.035.361.308.000.00	MEMBERSHIP DUES & FEES	400	400
5.7200.035.411.308.000.00	SUPPLIES AND MATERIALS	1,500	1,000
5.7200.035.418.308.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,500
5.7200.035.422.308.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,200	1,000
5.7200.035.423.308.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.308.000.00	FOOD PURCHASES	160,000	145,500
5.7200.035.453.308.000.00	FOOD PROCESSING SUPPLIES	12,500	12,500
5.7200.035.461.308.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	550	500
5.7200.035.462.308.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	500	500
5.7200.035.541.308.000.00	CAPITALIZED FURNITURE AND EQUIPMENT	1,000	21,000
5.7200.035.571.308.000.00	DEPRECIATION	4,500	4,500
5.7200.035.451.308.000.88	FOOD PURCHASES- FF&VP	2,295	2,500
5.7200.035.451.308.000.99	FOOD PURCHASES- FF&VP	21,344	20,000
Total Other Costs		214,439	217,050
Total Bridgeton Elementary		357,424	395,179

Brinson Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.312.000.00	SALARY - DIRECTOR	3,400	4,800
5.7200.035.151.312.000.00	SALARY - OFFICE PERSONNEL	7,950	6,900
5.7200.035.165.312.000.00	SAL-FS SUBSTITUTE	100	500
5.7200.035.171.312.000.00	SALARY - DRIVER	2,850	3,240
5.7200.035.174.312.000.00	SALARY - FOOD SERVICE EMPLOYEE	77,000	84,000
5.7200.035.175.312.000.00	SKILLED TRADES	1,500	1,000
5.7200.035.176.312.000.00	SALARY - MANAGER	33,500	37,500
5.7200.035.181.312.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,200	2,200
5.7200.035.184.312.000.00	LONGEVITY PAY	1,800	800
5.7200.035.185.312.000.00	BONUS LEAVE PAYOFF	150	100
5.7200.035.188.312.000.00	ANNUAL LEAVE PAYOFF	1,000	500
5.7200.035.199.312.000.00	OVERTIME PAY	100	100
Total Salaries		131,550	141,640

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.312.000.00	EMPLOYER'S SOCIAL SECURITY	10,064	10,835
5.7200.035.221.312.000.00	EMPLOYER'S RETIREMENT	31,822	36,416
5.7200.035.231.312.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	23,796
5.7200.035.232.312.000.00	WORKER'S COMPENSATION	4,000	5,000
Total Benefits		60,302	76,047

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.312.000.00	CONTRACTED SERVICES	1,500	1,500
5.7200.035.312.312.000.00	WORKSHOP EXPENSES	1,500	1,500
5.7200.035.314.312.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.312.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	2,000
5.7200.035.327.312.000.00	RENTALS/LEASES	50	50
5.7200.035.332.312.000.00	TRAVEL REIMBURSEMENT	500	500
5.7200.035.342.312.000.00	POSTAGE	50	50
5.7200.035.361.312.000.00	MEMBERSHIP DUES & FEES	350	350

5.7200.035.411.312.000.00	SUPPLIES AND MATERIALS	2,500	2,500
5.7200.035.418.312.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,800	1,800
5.7200.035.421.312.000.00	FUEL FOR FACILITIES	50	50
5.7200.035.422.312.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	1,500
5.7200.035.423.312.000.00	GAS/DIESEL FUEL	100	150
5.7200.035.451.312.000.00	FOOD PURCHASES	174,500	155,000
5.7200.035.453.312.000.00	FOOD PROCESSING SUPPLIES	11,800	10,500
5.7200.035.461.312.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,500	1,500
5.7200.035.462.312.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	50	50
5.7200.035.541.312.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	9,847	1,000
5.7200.035.571.312.000.00	DEPRECIATION	12,200	12,200
5.7200.035.451.312.000.88	FOOD PURCHASES-FF&VP START UP	3,173	3,000
5.7200.035.451.312.000.99	FOOD PURCHASES-FF&VP	28,761	25,000
Total Other Costs		252,281	220,250
Total Brinson Elementary		444,133	437,937

Early College East

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.176.314.000.00	SALARY - MANAGER	1,200	
Total Salaries		1,200	-

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.314.000.00	EMPLOYER'S SOCIAL SECURITY	92	-
5.7200.035.221.314.000.00	EMPLOYER'S RETIREMENT	290	-
Total Benefits		382	-
Total Early College East		1,582	-

Creekside Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.316.000.00	SALARY - DIRECTOR	3,300	4,650
5.7200.035.151.316.000.00	SALARY - OFFICE PERSONNEL	7,950	6,800
5.7200.035.165.316.000.00	SALARY-FS SUBSTITUTE	250	200
5.7200.035.171.316.000.00	SALARY - DRIVER	3,950	3,400
5.7200.035.174.316.000.00	SALARY - FOOD SERVICE EMPLOYEE	50,250	72,000
5.7200.035.175.316.000.00	SKILLED TRADES	1,800	1,800
5.7200.035.176.316.000.00	SALARY - MANAGER	34,500	34,500
5.7200.035.181.316.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	850	1,000
5.7200.035.184.316.000.00	LONGEVITY PAY	1,000	1,000
5.7200.035.199.316.000.00	OVERTIME PAY	-	100
Total Salaries		103,850	125,450

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.316.000.00	EMPLOYER'S SOCIAL SECURITY	7,945	9,597
5.7200.035.221.316.000.00	EMPLOYER'S RETIREMENT	25,121	32,253
5.7200.035.231.316.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.316.000.00	WORKER'S COMPENSATION	2,500	5,000
Total Benefits		49,982	62,714

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.316.000.00	CONTRACTED SERVICES	1,800	1,800
5.7200.035.312.316.000.00	WORKSHOP EXPENSES	850	700
5.7200.035.314.316.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.316.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	700	750
5.7200.035.327.316.000.00	RENTALS/LEASES	50	50
5.7200.035.332.316.000.00	TRAVEL REIMBURSEMENT	500	250
5.7200.035.342.316.000.00	POSTAGE	75	75
5.7200.035.361.316.000.00	MEMBERSHIP DUES & FEES	250	150
5.7200.035.411.316.000.00	SUPPLIES AND MATERIALS	1,500	1,000
5.7200.035.418.316.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,800	1,800
5.7200.035.422.316.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,000	500
5.7200.035.423.316.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.316.000.00	FOOD PURCHASES	138,000	125,000
5.7200.035.453.316.000.00	FOOD PROCESSING SUPPLIES	9,500	8,000
5.7200.035.461.316.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	2,000
5.7200.035.541.316.000.00	CAPITALIZED FURNITURE AND EQUIPMENT	4,000	500
5.7200.035.571.316.000.00	DEPRECIATION	16,600	16,600
Total Other Costs		181,775	159,325
Total Creekside Elementary		335,607	347,489

Vanceboro Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.320.000.00	SALARY - DIRECTOR	3,850	7,716
5.7200.035.151.320.000.00	SALARY - OFFICE PERSONNEL	8,900	11,200
5.7200.035.165.320.000.00	SAL-FS SUBSTITUTE	50	50
5.7200.035.171.320.000.00	SALARY - DRIVER	3,700	5,250
5.7200.035.174.320.000.00	SALARY - FOOD SERVICE EMPLOYEE	97,400	98,000
5.7200.035.175.320.000.00	SKILLED TRADES	2,500	3,200
5.7200.035.176.320.000.00	SALARY - MANAGER	34,500	34,500
5.7200.035.181.320.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	7,500	7,500
5.7200.035.184.320.000.00	LONGEVITY PAY	1,000	750
5.7200.035.199.320.000.00	OVERTIME PAY	-	50
Total Salaries		159,400	168,216

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.320.000.00	EMPLOYER'S SOCIAL SECURITY	12,194	12,869
5.7200.035.221.320.000.00	EMPLOYER'S RETIREMENT	38,559	43,248
5.7200.035.231.320.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	23,796
5.7200.035.232.320.000.00	WORKER'S COMPENSATION	7,100	8,300
5.7200.035.233.320.000.00	EMPLOYERS UNEMPLOYMENT INSURANCE	1,500	1,500
Total Benefits		73,769	89,713

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.320.000.00	CONTRACTED SERVICES	2,200	2,000
5.7200.035.312.320.000.00	WORKSHOP EXPENSES	2,500	2,500
5.7200.035.314.320.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.320.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	1,200	1,000
5.7200.035.327.320.000.00	RENTALS/LEASES	75	75
5.7200.035.332.320.000.00	TRAVEL REIMBURSEMENT	1,200	1,200

5.7200.035.342.320.000.00	POSTAGE	100	100
5.7200.035.361.320.000.00	MEMBERSHIP DUES & FEES	700	700
5.7200.035.411.320.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.320.000.00	COMPUTER SOFTWARE AND SUPPLIES	3,000	3,000
5.7200.035.422.320.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	1,000
5.7200.035.423.320.000.00	GAS/DIESEL FUEL	200	250
5.7200.035.451.320.000.00	FOOD PURCHASES	234,000	195,000
5.7200.035.453.320.000.00	FOOD PROCESSING SUPPLIES	18,500	12,500
5.7200.035.461.320.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	2,300	2,000
5.7200.035.541.320.000.00	CAPITALIZED EQUIPMENT	90,975	1,000
5.7200.035.571.320.000.00	DEPRECIATION	10,300	10,300
5.7200.035.451.320.000.88	FOOD PURCHASES- FF&VP	3,517	3,000
5.7200.035.451.320.000.99	FOOD PURCHASES- FF&VP	31,882	30,000
Total Other Costs		405,749	267,225
Total Vanceboro Elementary		638,918	525,154

**Grover C. Fields Middle
Salaries**

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.324.000.00	SALARY - DIRECTOR	4,550	4,000
5.7200.035.151.324.000.00	SALARY - OFFICE PERSONNEL	8,350	5,580
5.7200.035.165.324.000.00	SAL-FS SUBSTITUTE	100	100
5.7200.035.171.324.000.00	SALARY - DRIVER	2,900	2,600
5.7200.035.174.324.000.00	SALARY - FOOD SERVICE EMPLOYEE	84,650	56,500
5.7200.035.175.324.000.00	SKILLED TRADES	1,800	1,800
5.7200.035.176.324.000.00	SALARY - MANAGER	38,750	38,000
5.7200.035.181.324.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	3,800	3,800
5.7200.035.184.324.000.00	LONGEVITY PAY	275	275
5.7200.035.188.324.000.00	ANNUAL LEAVE PAYOFF	300	150
5.7200.035.199.324.000.00	OVERTIME PAY	100	100
Total Salaries		145,575	112,905

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.324.000.00	EMPLOYER'S SOCIAL SECURITY	11,137	8,637
5.7200.035.221.324.000.00	EMPLOYER'S RETIREMENT	35,215	29,028
5.7200.035.231.324.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.324.000.00	WORKER'S COMPENSATION	4,800	3,800
Total Benefits		65,568	57,329

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.324.000.00	CONTRACTED SERVICES	1,500	1,500
5.7200.035.312.324.000.00	WORKSHOP EXPENSES	2,000	1,500
5.7200.035.314.324.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.324.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	700	1,000
5.7200.035.327.324.000.00	RENTALS/LEASES	100	100
5.7200.035.332.324.000.00	TRAVEL REIMBURSEMENT	650	650
5.7200.035.342.324.000.00	POSTAGE	50	50
5.7200.035.361.324.000.00	MEMBERSHIP DUES & FEES	400	300
5.7200.035.411.324.000.00	SUPPLIES AND MATERIALS	1,000	1,000
5.7200.035.418.324.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,800	1,800
5.7200.035.422.324.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	1,000

5.7200.035.423.324.000.00	GAS/DIESEL FUEL	100	150
5.7200.035.451.324.000.00	FOOD PURCHASES	158,000	135,000
5.7200.035.453.324.000.00	FOOD PROCESSING SUPPLIES	11,500	10,500
5.7200.035.461.324.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	500
5.7200.035.541.324.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	4,000	1,000
5.7200.035.571.324.000.00	DEPRECIATION	15,000	15,000
Total Other Costs		199,400	171,150
Total Grover C. Fields Middle		410,543	341,384

Graham A. Barden Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.328.000.00	SALARY - DIRECTOR	3,200	2,700
5.7200.035.151.328.000.00	SALARY - OFFICE PERSONNEL	5,600	4,200
5.7200.035.165.328.000.00	SAL-FS SUBSTITUTE	1,500	500
5.7200.035.171.328.000.00	SALARY - DRIVER	2,000	2,000
5.7200.035.174.328.000.00	SALARY - FOOD SERVICE EMPLOYEE	35,000	42,900
5.7200.035.175.328.000.00	SKILLED TRADES	1,200	1,200
5.7200.035.176.328.000.00	SALARY - MANAGER	36,750	36,750
5.7200.035.181.328.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	1,200	1,200
5.7200.035.184.328.000.00	LONGEVITY PAY	100	100
5.7200.035.188.328.000.00	ANNUAL LEAVE PAYOFF	200	200
5.7200.035.199.328.000.00	OVERTIME PAY	100	100
Total Salaries		86,850	91,850

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.328.000.00	EMPLOYER'S SOCIAL SECURITY	6,644	7,027
5.7200.035.221.328.000.00	EMPLOYER'S RETIREMENT	21,009	23,615
5.7200.035.231.328.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.328.000.00	WORKER'S COMPENSATION	3,200	2,800
Total Benefits		45,269	49,305

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.328.000.00	CONTRACTED SERVICES	1,200	2,500
5.7200.035.312.328.000.00	WORKSHOP EXPENSES	2,700	1,500
5.7200.035.314.328.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.328.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	3,000	2,000
5.7200.035.327.328.000.00	RENTALS/LEASES	50	50
5.7200.035.332.328.000.00	TRAVEL REIMBURSEMENT	1,000	700
5.7200.035.342.328.000.00	POSTAGE	100	100
5.7200.035.361.328.000.00	MEMBERSHIP DUES & FEES	250	250
5.7200.035.411.328.000.00	SUPPLIES AND MATERIALS	1,500	1,000
5.7200.035.418.328.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,200	1,200
5.7200.035.421.328.000.00	FUEL FOR FACILITIES	50	50
5.7200.035.422.328.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	750	750
5.7200.035.423.328.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.328.000.00	FOOD PURCHASES	128,000	125,000
5.7200.035.453.328.000.00	FOOD PROCESSING SUPPLIES	7,500	8,000
5.7200.035.461.328.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	500	1,000
5.7200.035.541.328.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	500	10,000
5.7200.035.571.328.000.00	DEPRECIATION	9,000	9,000

5.7200.035.451.328.000.88	FOOD PURCHASES- FF&VP	1,612	1,800
5.7200.035.451.328.000.99	FOOD PURCHASES- FF&VP	15,062	12,000
Total Other Costs		174,124	177,050
Total Graham A. Barden Elementary		306,243	318,205

HJ MacDonald Middle
Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.332.000.00	SALARY - DIRECTOR	68,500	10,500
5.7200.035.151.332.000.00	SALARY - OFFICE PERSONNEL	9,000	15,600
5.7200.035.165.332.000.00	SAL-FS SUBSTITUTE	500	500
5.7200.035.171.332.000.00	SALARY - DRIVER	4,300	7,100
5.7200.035.174.332.000.00	SALARY - FOOD SERVICE EMPLOYEE	75,000	94,500
5.7200.035.175.332.000.00	SKILLED TRADES	2,750	3,500
5.7200.035.176.332.000.00	SALARY - MANAGER	35,000	38,750
5.7200.035.181.332.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	3,400	2,500
5.7200.035.184.332.000.00	LONGEVITY PAY	750	500
5.7200.035.188.332.000.00	ANNUAL LEAVE PAYOFF	1,000	500
5.7200.035.199.332.000.00	OVERTIME PAY	250	500
Total Salaries		200,450	174,450

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.332.000.00	EMPLOYER'S SOCIAL SECURITY	15,334	13,345
5.7200.035.221.332.000.00	EMPLOYER'S RETIREMENT	48,489	44,851
5.7200.035.231.332.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	15,864
5.7200.035.232.332.000.00	WORKER'S COMPENSATION	6,900	11,200
Total Benefits		92,347	85,261

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.332.000.00	CONTRACTED SERVICES	1,800	2,100
5.7200.035.312.332.000.00	WORKSHOP EXPENSES	2,800	2,800
5.7200.035.314.332.000.00	PRINTING AND BINDING	100	150
5.7200.035.326.332.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	950	2,500
5.7200.035.327.332.000.00	RENTALS/LEASES	50	50
5.7200.035.332.332.000.00	TRAVEL REIMBURSEMENT	1,000	750
5.7200.035.342.332.000.00	POSTAGE	100	100
5.7200.035.361.332.000.00	MEMBERSHIP DUES & FEES	400	300
5.7200.035.411.332.000.00	SUPPLIES AND MATERIALS	1,800	1,800
5.7200.035.418.332.000.00	COMPUTER SOFTWARE AND SUPPLIES	3,850	4,200
5.7200.035.422.332.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,000	2,000
5.7200.035.423.332.000.00	GAS/DIESEL FUEL	275	300
5.7200.035.451.332.000.00	FOOD PURCHASE	210,000	210,000
5.7200.035.453.332.000.00	FOOD PROCESSING SUPPLIES	12,500	10,500
5.7200.035.461.332.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	1,000
5.7200.035.541.332.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	4,000	10,000
5.7200.035.571.332.000.00	DEPRECIATION	9,500	9,500
Total Other Costs		252,125	258,050
Total HJ MacDonald Middle		544,922	517,761

Havelock Elementary**Salaries**

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.336.000.00	SALARY - DIRECTOR	3,200	3,720
5.7200.035.151.336.000.00	SALARY - OFFICE PERSONNEL	6,800	5,800
5.7200.035.165.336.000.00	SAL-FS SUBSTITUTE	250	150
5.7200.035.171.336.000.00	SALARY - DRIVER	1,950	2,700
5.7200.035.174.336.000.00	SALARY - FOOD SERVICE EMPLOYEE	47,500	55,000
5.7200.035.175.336.000.00	SKILLED TRADES	2,000	2,000
5.7200.035.176.336.000.00	SALARY - MANAGER	45,000	46,000
5.7200.035.181.336.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	1,200	1,200
5.7200.035.184.336.000.00	LONGEVITY PAY	2,000	1,500
5.7200.035.188.336.000.00	ANNUAL LEAVE PAYOFF	500	250
5.7200.035.199.336.000.00	OVERTIME PAY	100	100
Total Salaries		110,500	118,420

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.336.000.00	EMPLOYER'S SOCIAL SECURITY	8,415	9,059
5.7200.035.221.336.000.00	EMPLOYER'S RETIREMENT	26,730	30,446
5.7200.035.231.336.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.336.000.00	WORKER'S COMPENSATION	3,800	4,000
5.7200.035.233.336.000.00	UNEMPLOYMENT INSURANCE	2,000	2,000
Total Benefits		55,361	61,369

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.336.000.00	CONTRACTED SERVICES	1,500	1,800
5.7200.035.312.336.000.00	WORKSHOP EXPENSES	1,000	1,000
5.7200.035.314.336.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.336.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	3,500
5.7200.035.327.336.000.00	RENTALS/LEASES	50	50
5.7200.035.332.336.000.00	TRAVEL REIMBURSEMENT	500	500
5.7200.035.342.336.000.00	POSTAGE	100	100
5.7200.035.361.336.000.00	MEMBERSHIP DUES & FEES	200	200
5.7200.035.411.336.000.00	SUPPLIES AND MATERIALS	1,000	1,000
5.7200.035.418.336.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,500
5.7200.035.422.336.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,000	1,000
5.7200.035.423.336.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.336.000.00	FOOD PURCHASES	156,000	130,500
5.7200.035.453.336.000.00	FOOD PROCESSING SUPPLIES	9,500	10,500
5.7200.035.461.336.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	500	500
5.7200.035.462.336.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	1,500	1,500
5.7200.035.541.336.000.00	CAPITALIZED FURNITURE AND EQUIPMENT	6,847	30,000
5.7200.035.571.336.000.00	DEPRECIATION	4,000	4,000
5.7200.035.451.336.000.88	FOOD PURCHASES-FF&V START UP	1,808	2,000
5.7200.035.451.336.000.99	FOOD PURCHASES- FF&VP	16,383	15,000
Total Other Costs		204,088	204,850
Total Havelock Elementary		369,949	384,639

Havelock High**Salaries**

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.340.000.00	SALARY - DIRECTOR	4,890	5,520

5.7200.035.151.340.000.00	SALARY - OFFICE PERSONNEL	10,875	8,200
5.7200.035.165.340.000.00	SAL-FS SUBSTITUTE	500	500
5.7200.035.171.340.000.00	SALARY - DRIVER	3,400	3,800
5.7200.035.174.340.000.00	SALARY - FOOD SERVICE EMPLOYEE	82,350	115,000
5.7200.035.175.340.000.00	SKILLED TRADES	2,200	2,200
5.7200.035.176.340.000.00	SALARY - MANAGER	36,800	36,800
5.7200.035.181.340.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	3,000	3,000
5.7200.035.184.340.000.00	LONGEVITY PAY	1,800	1,800
5.7200.035.199.340.000.00	OVERTIME PAY	1,500	1,500
Total Salaries		147,315	178,320

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.340.000.00	EMPLOYER'S SOCIAL SECURITY	11,270	13,641
5.7200.035.221.340.000.00	EMPLOYER'S RETIREMENT	35,636	45,846
5.7200.035.231.340.000.00	EMPLOYER'S HEALTH INSURANCE	28,832	23,796
5.7200.035.232.340.000.00	WORKER'S COMPENSATION	5,400	5,900
Total Benefits		81,138	89,184

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.340.000.00	CONTRACTED SERVICES	1,500	1,800
5.7200.035.312.340.000.00	WORKSHOP EXPENSES	2,000	2,000
5.7200.035.314.340.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.340.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	750	2,000
5.7200.035.327.340.000.00	RENTALS/LEASES	100	100
5.7200.035.332.340.000.00	TRAVEL REIMBURSEMENT	1,200	1,000
5.7200.035.342.340.000.00	POSTAGE	100	100
5.7200.035.361.340.000.00	MEMBERSHIP DUES & FEES	350	350
5.7200.035.411.340.000.00	SUPPLIES AND MATERIALS	2,500	2,500
5.7200.035.418.340.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,300	2,000
5.7200.035.422.340.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	1,500
5.7200.035.423.340.000.00	GAS/DIESEL FUEL	300	300
5.7200.035.451.340.000.00	FOOD PURCHASES	195,000	195,500
5.7200.035.453.340.000.00	FOOD PROCESSING SUPPLIES	16,500	14,200
5.7200.035.461.340.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	1,000
5.7200.035.462.340.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	500	500
5.7200.035.541.340.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	8,000	35,000
5.7200.035.571.340.000.00	DEPRECIATION	12,700	12,700
Total Other Costs		246,400	272,650
Total Havelock High		474,853	540,154

Havelock Middle

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.344.000.00	SALARY - DIRECTOR	4,800	5,796
5.7200.035.151.344.000.00	SALARY - OFFICE PERSONNEL	7,800	8,436
5.7200.035.165.344.000.00	SAL-FS SUBSTITUTE	4,000	6,500
5.7200.035.171.344.000.00	SALARY - DRIVER	2,450	3,900
5.7200.035.174.344.000.00	SALARY - FOOD SERVICE EMPLOYEE	39,500	65,500
5.7200.035.175.344.000.00	SKILLED TRADES	2,500	2,500
5.7200.035.176.344.000.00	SALARY - MANAGER	39,880	38,500
5.7200.035.181.344.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,500	2,500

5.7200.035.184.344.000.00	LONGEVITY PAY	700	1,000
5.7200.035.188.344.000.00	ANNUAL LEAVE PAYOFF	500	500
5.7200.035.199.344.000.00	OVERTIME PAY	50	50
Total Salaries		104,680	135,182

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.344.000.00	EMPLOYER'S SOCIAL SECURITY	8,008	10,341
5.7200.035.221.344.000.00	EMPLOYER'S RETIREMENT	25,322	34,755
5.7200.035.231.344.000.00	EMPLOYER'S HEALTH INSURANCE	21,324	15,864
5.7200.035.232.344.000.00	WORKER'S COMPENSATION	3,700	6,200
Total Benefits		58,354	67,161

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.344.000.00	CONTRACTED SERVICES	1,200	1,500
5.7200.035.312.344.000.00	WORKSHOP EXPENSES	1,500	1,500
5.7200.035.314.344.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.344.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	750	2,000
5.7200.035.327.344.000.00	RENTALS/LEASES	100	100
5.7200.035.332.344.000.00	TRAVEL REIMBURSEMENT	500	500
5.7200.035.342.344.000.00	POSTAGE	100	100
5.7200.035.361.344.000.00	MEMBERSHIP DUES & FEES	240	250
5.7200.035.411.344.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.344.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,500	2,500
5.7200.035.422.344.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,000	1,500
5.7200.035.423.344.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.344.000.00	FOOD PURCHASES	98,000	105,000
5.7200.035.453.344.000.00	FOOD PROCESSING SUPPLIES	6,500	6,500
5.7200.035.461.344.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,500	1,500
5.7200.035.541.344.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	1,000
5.7200.035.571.344.000.00	DEPRECIATION	14,500	14,500
Total Other Costs		135,090	140,150
Total Havelock Middle		298,124	342,493

JT Barber Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.348.000.00	SALARY - DIRECTOR	3,400	3,700
5.7200.035.151.348.000.00	SALARY - OFFICE PERSONNEL	7,500	5,500
5.7200.035.165.348.000.00	SAL-FS SUBSTITUTE	100	100
5.7200.035.171.348.000.00	SALARY - DRIVER	2,750	2,600
5.7200.035.174.348.000.00	SALARY - FOOD SERVICE EMPLOYEE SF	54,600	59,400
5.7200.035.175.348.000.00	SKILLED TRADES	1,500	1,500
5.7200.035.176.348.000.00	SALARY - MANAGER	32,500	32,500
5.7200.035.181.348.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,400	1,800
5.7200.035.184.348.000.00	LONGEVITY PAY	650	500
5.7200.035.188.348.000.00	ANNUAL LEAVE PAYOFF	-	250
5.7200.035.199.348.000.00	OVERTIME PAY	50	50
Total Salaries		105,450	107,900

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.348.000.00	EMPLOYER'S SOCIAL SECURITY	8,067	8,254
5.7200.035.221.348.000.00	EMPLOYER'S RETIREMENT	25,508	27,741
5.7200.035.231.348.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.348.000.00	WORKER'S COMPENSATION	4,300	3,900
Total Benefits		52,291	55,759

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.348.000.00	CONTRACTED SERVICES	750	1,800
5.7200.035.312.348.000.00	WORKSHOP EXPENSES	1,000	1,000
5.7200.035.314.348.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.348.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	3,500
5.7200.035.327.348.000.00	RENTALS/LEASES	50	50
5.7200.035.332.348.000.00	TRAVEL REIMBURSEMENT	400	300
5.7200.035.342.348.000.00	POSTAGE	100	100
5.7200.035.361.348.000.00	MEMBERSHIP DUES & FEES	150	150
5.7200.035.411.348.000.00	SUPPLIES AND MATERIALS	1,500	1,000
5.7200.035.418.348.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,550	1,800
5.7200.035.422.348.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,300	1,500
5.7200.035.423.348.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.348.000.00	FOOD PURCHASES	156,000	145,000
5.7200.035.453.348.000.00	FOOD PROCESSING SUPPLIES	10,950	8,500
5.7200.035.461.348.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	500	500
5.7200.035.541.348.000.00	CAPITALIZED EQUIPMENT; JTB	2,500	1,000
5.7200.035.571.348.000.00	DEPRECIATION	10,500	10,500
5.7200.035.451.348.000.88	FOOD PURCHASES-FF&V START UP	1,934	1,500
5.7200.035.451.348.000.99	FOOD PURCHASES- FF&VP	17,527	15,000
Total Other Costs		208,361	193,350
Total JT Barber Elementary		366,102	357,009

James W Smith Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.350.000.00	SALARY - DIRECTOR	3,350	5,340
5.7200.035.151.350.000.00	SALARY - OFFICE PERSONNEL	8,100	7,900
5.7200.035.165.350.000.00	SAL-FS SUBSTITUTE	100	100
5.7200.035.171.350.000.00	SALARY - DRIVER	2,850	3,300
5.7200.035.174.350.000.00	SALARY - FOOD SERVICE EMPLOYEE	80,000	84,000
5.7200.035.175.350.000.00	SKILLED TRADES	1,500	1,800
5.7200.035.176.350.000.00	SALARY - MANAGER	39,725	39,750
5.7200.035.181.350.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,700	2,700
5.7200.035.184.350.000.00	LONGEVITY PAY	2,650	3,000
5.7200.035.199.350.000.00	OVERTIME PAY	50	50
Total Salaries		141,025	147,940

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.350.000.00	EMPLOYER'S SOCIAL SECURITY	10,788	11,317
5.7200.035.221.350.000.00	EMPLOYER'S RETIREMENT	34,114	38,035
5.7200.035.231.350.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	15,864
5.7200.035.232.350.000.00	WORKER'S COMPENSATION	4,900	5,600
Total Benefits		71,426	70,817

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.350.000.00	CONTRACTED SERVICES	1,250	1,250
5.7200.035.312.350.000.00	WORKSHOP EXPENSES	1,500	1,500
5.7200.035.314.350.000.00	PRINTING AND BINDING	50	60
5.7200.035.326.350.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	1,000	2,000
5.7200.035.327.350.000.00	RENTALS/LEASES	50	50
5.7200.035.332.350.000.00	TRAVEL REIMBURSEMENT	2,400	1,800
5.7200.035.342.350.000.00	POSTAGE	100	100
5.7200.035.361.350.000.00	MEMBERSHIP DUES & FEES	300	350
5.7200.035.411.350.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.350.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,950	2,000
5.7200.035.422.350.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,000	1,000
5.7200.035.423.350.000.00	GAS/DIESEL FUEL	300	300
5.7200.035.451.350.000.00	FOOD PURCHASES	171,000	155,000
5.7200.035.453.350.000.00	FOOD PROCESSING SUPPLIES	9,000	6,000
5.7200.035.461.350.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	500	500
5.7200.035.541.350.000.00	CAPITALIZED EQUIPMENT	5,000	1,000
5.7200.035.571.350.000.00	DEPRECIATION	14,200	14,200
5.7200.035.451.350.000.88	FOOD PURCHASES-FF&V START UP	2,921	2,500
5.7200.035.451.350.000.99	FOOD PURCHASES- FF&VP	26,473	18,500
Total Other Costs		240,494	209,610
Total James W Smith Elementary		452,945	428,367

New Bern High

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.356.000.00	SALARY - DIRECTOR	5,300	8,200
5.7200.035.151.356.000.00	SALARY - OFFICE PERSONNEL	12,500	12,000
5.7200.035.165.356.000.00	SAL-FS SUBSTITUTE	300	200
5.7200.035.171.356.000.00	SALARY - DRIVER	3,950	5,520
5.7200.035.174.356.000.00	SALARY - FOOD SERVICE EMPLOYEE	135,375	145,300
5.7200.035.175.356.000.00	SKILLED TRADES	2,500	3,000
5.7200.035.176.356.000.00	SALARY - MANAGER	33,500	36,200
5.7200.035.181.356.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	4,000	3,500
5.7200.035.184.356.000.00	LONGEVITY PAY	1,000	1,000
5.7200.035.188.356.000.00	ANNUAL LEAVE PAYOFF	-	100
5.7200.035.199.356.000.00	OVERTIME PAY	150	100
Total Salaries		198,575	215,120

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.356.000.00	EMPLOYER'S SOCIAL SECURITY	15,191	16,457
5.7200.035.221.356.000.00	EMPLOYER'S RETIREMENT	48,035	55,307
5.7200.035.231.356.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	23,796
5.7200.035.232.356.000.00	WORKER'S COMPENSATION	7,000	8,650
Total Benefits		91,850	104,210

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.356.000.00	CONTRACTED SERVICES	5,000	3,500

5.7200.035.312.356.000.00	WORKSHOP EXPENSES	2,000	2,000
5.7200.035.314.356.000.00	PRINTING AND BINDING	50	100
5.7200.035.326.356.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	1,000	3,000
5.7200.035.327.356.000.00	RENTALS/LEASES	50	50
5.7200.035.332.356.000.00	TRAVEL REIMBURSEMENT	500	500
5.7200.035.342.356.000.00	POSTAGE	100	100
5.7200.035.361.356.000.00	MEMBERSHIP DUES & FEES	350	350
5.7200.035.411.356.000.00	SUPPLIES AND MATERIALS	2,500	2,500
5.7200.035.418.356.000.00	COMPUTER SOFTWARE AND SUPPLIES	3,000	3,000
5.7200.035.422.356.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,500	3,000
5.7200.035.423.356.000.00	GAS/DIESEL FUEL	300	300
5.7200.035.451.356.000.00	FOOD PURCHASES	233,000	235,000
5.7200.035.453.356.000.00	FOOD PROCESSING SUPPLIES	23,000	18,500
5.7200.035.461.356.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	3,200
5.7200.035.541.356.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	10,000	1,000
5.7200.035.571.356.000.00	DEPRECIATION	32,500	28,000
Total Other Costs		316,850	304,100
Total New Bern High		607,275	623,430

Oaks Road Academy

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.360.000.00	SALARY - DIRECTOR	4,000	5,700
5.7200.035.151.360.000.00	SALARY - OFFICE PERSONNEL	7,950	8,250
5.7200.035.165.360.000.00	SAL-FS SUBSTITUTE	50	200
5.7200.035.171.360.000.00	SALARY - DRIVER	2,900	4,000
5.7200.035.174.360.000.00	SALARY - FOOD SERVICE EMPLOYEE	65,000	74,000
5.7200.035.175.360.000.00	SKILLED TRADES	2,500	2,500
5.7200.035.176.360.000.00	SALARY - MANAGER	31,500	35,800
5.7200.035.181.360.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	1,800	1,800
5.7200.035.184.360.000.00	LONGEVITY PAY	500	250
5.7200.035.199.360.000.00	OVERTIME PAY	50	150
Total Salaries		116,250	132,650

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.360.000.00	EMPLOYER'S SOCIAL SECURITY	8,893	10,148
5.7200.035.221.360.000.00	EMPLOYER'S RETIREMENT	28,121	34,104
5.7200.035.231.360.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	15,864
5.7200.035.232.360.000.00	WORKER'S COMPENSATION	5,500	6,000
Total Benefits		64,138	66,116

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.360.000.00	CONTRACTED SERVICES	1,200	1,800
5.7200.035.312.360.000.00	WORKSHOP EXPENSES	2,000	2,000
5.7200.035.314.360.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.360.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	750	1,000
5.7200.035.327.360.000.00	RENTALS/LEASES	50	50
5.7200.035.332.360.000.00	TRAVEL REIMBURSEMENT	1,000	1,000
5.7200.035.342.360.000.00	POSTAGE	50	50
5.7200.035.361.360.000.00	MEMBERSHIP DUES & FEES	350	350
5.7200.035.411.360.000.00	SUPPLIES AND MATERIALS	1,000	1,000

5.7200.035.418.360.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,200	2,000
5.7200.035.422.360.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,000	1,200
5.7200.035.423.360.000.00	GAS/DIESEL FUEL	150	150
5.7200.035.451.360.000.00	FOOD PURCHASES	177,000	168,700
5.7200.035.453.360.000.00	FOOD PROCESSING SUPPLIES	8,500	8,500
5.7200.035.461.360.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	3,000	1,500
5.7200.035.541.360.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	1,000
5.7200.035.571.360.000.00	DEPRECIATION	9,800	9,800
5.7200.035.451.360.000.88	FOOD PURCHASES-FF&V START UP	2,238	2,500
5.7200.035.451.360.000.99	FOOD PURCHASES- FF&VP	20,882	18,000
Total Other Costs		236,220	220,650
Total Oaks Road Academy		416,608	419,416

Roger Bell New Tech Academy

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.362.000.00	SALARY - DIRECTOR	3,600	5,352
5.7200.035.151.362.000.00	SALARY - OFFICE PERSONNEL	7,850	7,800
5.7200.035.165.362.000.00	SAL-FS SUBSTITUTE	100	100
5.7200.035.171.362.000.00	SALARY - DRIVER	2,600	3,650
5.7200.035.174.362.000.00	SALARY - FOOD SERVICE EMPLOYEE	59,750	79,000
5.7200.035.175.362.000.00	SKILLED TRADES	1,800	1,800
5.7200.035.176.362.000.00	SALARY - MANAGER	44,500	44,500
5.7200.035.181.362.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	3,500	3,500
5.7200.035.184.362.000.00	LONGEVITY PAY	1,800	2,500
5.7200.035.188.362.000.00	ANNUAL LEAVE PAYOFF	100	100
5.7200.035.199.362.000.00	OVERTIME PAY	50	50
Total Salaries		125,650	148,352

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.362.000.00	EMPLOYER'S SOCIAL SECURITY	9,612	11,349
5.7200.035.221.362.000.00	EMPLOYER'S RETIREMENT	30,395	38,141
5.7200.035.231.362.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	23,796
5.7200.035.232.362.000.00	WORKER'S COMPENSATION	4,800	5,700
Total Benefits		66,431	78,986

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.362.000.00	CONTRACTED SERVICES	1,500	1,500
5.7200.035.312.362.000.00	WORKSHOP EXPENSES	1,200	1,200
5.7200.035.314.362.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.362.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	1,000
5.7200.035.327.362.000.00	RENTALS/LEASES	50	50
5.7200.035.332.362.000.00	TRAVEL REIMBURSEMENT	800	800
5.7200.035.342.362.000.00	POSTAGE	100	100
5.7200.035.361.362.000.00	MEMBERSHIP DUES & FEES	175	250
5.7200.035.411.362.000.00	SUPPLIES AND MATERIALS	1,000	800
5.7200.035.418.362.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,000	1,850
5.7200.035.422.362.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,500	2,200
5.7200.035.423.362.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.362.000.00	FOOD PURCHASES	162,500	163,000
5.7200.035.453.362.000.00	FOOD PROCESSING SUPPLIES	8,000	6,500

5.7200.035.461.362.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	1,000
5.7200.035.462.362.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	500	500
5.7200.035.541.362.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	10,000
5.7200.035.571.362.000.00	DEPRECIATION	11,700	11,700
5.7200.035.451.362.000.88	FOOD PURCHASES- FF&VP	2,278	2,000
5.7200.035.451.362.000.99	FOOD PURCHASES- FF&VP	20,648	20,000
Total Other Costs		220,601	224,600
Total Roger Bell New Tech Academy		412,682	451,938

Trent Park Elementary
Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.364.000.00	SALARY - DIRECTOR	3,975	6,000
5.7200.035.151.364.000.00	SALARY - OFFICE PERSONNEL	7,950	8,700
5.7200.035.165.364.000.00	SAL-FS SUBSTITUTE	150	150
5.7200.035.171.364.000.00	SALARY - DRIVER	2,875	4,200
5.7200.035.174.364.000.00	SALARY - FOOD SERVICE EMPLOYEE	65,000	78,650
5.7200.035.175.364.000.00	SKILLED TRADES	2,500	2,500
5.7200.035.176.364.000.00	SALARY - MANAGER	32,500	32,500
5.7200.035.181.364.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,000	2,250
5.7200.035.184.364.000.00	LONGEVITY PAY	50	150
5.7200.035.188.364.000.00	ANNUAL LEAVE PAYOFF	250	150
5.7200.035.199.364.000.00	OVERTIME PAY	100	100
Total Salaries		117,350	135,350

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.364.000.00	EMPLOYER'S SOCIAL SECURITY	8,977	10,354
5.7200.035.221.364.000.00	EMPLOYER'S RETIREMENT	28,387	34,798
5.7200.035.231.364.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.364.000.00	WORKER'S COMPENSATION	5,600	6,400
Total Benefits		57,380	67,417

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.364.000.00	CONTRACTED SERVICES	1,200	1,800
5.7200.035.312.364.000.00	WORKSHOP EXPENSES	2,000	3,000
5.7200.035.314.364.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.364.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	700	2,000
5.7200.035.327.364.000.00	RENTALS/LEASES	50	50
5.7200.035.332.364.000.00	TRAVEL REIMBURSEMENT	1,000	1,000
5.7200.035.342.364.000.00	POSTAGE	50	50
5.7200.035.361.364.000.00	MEMBERSHIP DUES & FEES	350	350
5.7200.035.411.364.000.00	SUPPLIES AND MATERIALS	2,500	2,500
5.7200.035.418.364.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,200	2,200
5.7200.035.422.364.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,800	2,800
5.7200.035.423.364.000.00	GAS/DIESEL FUEL	150	150
5.7200.035.451.364.000.00	FOOD PURCHASES	171,650	165,500
5.7200.035.453.364.000.00	FOOD PROCESSING SUPPLIES	10,000	10,000
5.7200.035.461.364.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	2,000	1,000
5.7200.035.541.364.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	1,000
5.7200.035.571.364.000.00	DEPRECIATION	14,200	14,200
5.7200.035.451.364.000.88	FOOD PURCHASES-FF&V START UP	2,479	2,000
5.7200.035.451.364.000.99	FOOD PURCHASES- FF&VP	22,944	20,000
Total Other Costs		241,323	229,650

Total Trent Park Elementary**416,053****432,417*****Tucker Creek Middle******Salaries***

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.368.000.00	SALARY - DIRECTOR	3,300	3,900
5.7200.035.151.368.000.00	SALARY - OFFICE PERSONNEL	6,500	6,100
5.7200.035.165.368.000.00	SAL-FS SUBSTITUTE	150	150
5.7200.035.171.368.000.00	SALARY - DRIVER	1,850	2,640
5.7200.035.174.368.000.00	SALARY - FOOD SERVICE EMPLOYEE	38,000	42,000
5.7200.035.175.368.000.00	SKILLED TRADES	1,500	1,500
5.7200.035.176.368.000.00	SALARY - MANAGER	32,475	34,500
5.7200.035.181.368.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,660	2,750
5.7200.035.184.368.000.00	LONGEVITY PAY	750	700
5.7200.035.199.368.000.00	OVERTIME PAY	50	50
Total Salaries		87,235	94,290

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.368.000.00	EMPLOYER'S SOCIAL SECURITY	6,674	7,213
5.7200.035.221.368.000.00	EMPLOYER'S RETIREMENT	21,102	24,242
5.7200.035.231.368.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.368.000.00	WORKER'S COMPENSATION	3,600	4,100
Total Benefits		45,792	51,419

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.368.000.00	CONTRACTED SERVICES	1,500	1,800
5.7200.035.312.368.000.00	WORKSHOP EXPENSES	1,000	1,000
5.7200.035.314.368.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.368.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	800	4,500
5.7200.035.327.368.000.00	RENTALS/LEASES	50	50
5.7200.035.332.368.000.00	TRAVEL REIMBURSEMENT	500	500
5.7200.035.342.368.000.00	POSTAGE	50	50
5.7200.035.361.368.000.00	MEMBERSHIP DUES & FEES	300	350
5.7200.035.411.368.000.00	SUPPLIES AND MATERIALS	1,000	1,000
5.7200.035.418.368.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,500
5.7200.035.422.368.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,500	2,000
5.7200.035.423.368.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.368.000.00	FOOD PURCHASES	95,000	110,000
5.7200.035.453.368.000.00	FOOD PROCESSING SUPPLIES	9,000	8,500
5.7200.035.461.368.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	1,000
5.7200.035.462.368.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	500	500
5.7200.035.541.368.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	24,000	1,000
5.7200.035.571.368.000.00	DEPRECIATION	5,500	5,500
Total Other Costs		144,350	139,400
Total Tucker Creek Middle		277,377	285,109

West Craven High***Salaries***

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.372.000.00	SALARY - DIRECTOR	4,850	6,552
5.7200.035.151.372.000.00	SALARY - OFFICE PERSONNEL	13,750	9,600

5.7200.035.165.372.000.00	SAL-FS SUBSTITUTE	150	150
5.7200.035.171.372.000.00	SALARY - DRIVER	2,950	4,500
5.7200.035.174.372.000.00	SALARY - FOOD SERVICE EMPLOYEE	85,000	96,000
5.7200.035.175.372.000.00	SKILLED TRADES	2,500	2,500
5.7200.035.176.372.000.00	SALARY - MANAGER	31,500	31,500
5.7200.035.181.372.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,800	2,800
5.7200.035.184.372.000.00	LONGEVITY PAY	1,500	500
5.7200.035.188.372.000.00	ANNUAL LEAVE PAYOFF	350	250
5.7200.035.199.372.000.00	OVERTIME PAY	75	100
Total Salaries		145,425	154,452

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.372.000.00	EMPLOYER'S SOCIAL SECURITY	11,125	11,816
5.7200.035.221.372.000.00	EMPLOYER'S RETIREMENT	35,178	39,710
5.7200.035.231.372.000.00	EMPLOYER'S HEALTH INSURANCE	28,832	39,660
5.7200.035.232.372.000.00	WORKER'S COMPENSATION	5,700	7,000
Total Benefits		80,835	98,185

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.372.000.00	CONTRACTED SERVICES	1,800	2,200
5.7200.035.312.372.000.00	WORKSHOP EXPENSES	2,500	2,500
5.7200.035.314.372.000.00	PRINTING AND BINDING	100	100
5.7200.035.326.372.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	2,500	3,500
5.7200.035.327.372.000.00	RENTALS/LEASES	50	50
5.7200.035.332.372.000.00	TRAVEL REIMBURSEMENT	800	1,000
5.7200.035.342.372.000.00	POSTAGE	75	100
5.7200.035.361.372.000.00	MEMBERSHIP DUES & FEES	300	500
5.7200.035.411.372.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.372.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,450	2,500
5.7200.035.422.372.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,800	2,000
5.7200.035.423.372.000.00	GAS/DIESEL FUEL	100	250
5.7200.035.451.372.000.00	FOOD PURCHASES	207,500	181,500
5.7200.035.453.372.000.00	FOOD PROCESSING SUPPLIES	17,500	10,500
5.7200.035.461.372.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	1,000
5.7200.035.541.372.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	25,000
5.7200.035.571.372.000.00	DEPRECIATION	10,000	10,000
Total Other Costs		258,975	244,200
Total West Craven High		485,235	496,837

West Craven Middle

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.376.000.00	SALARY - DIRECTOR	5,450	7,968
5.7200.035.151.376.000.00	SALARY - OFFICE PERSONNEL	8,800	11,412
5.7200.035.165.376.000.00	SALARY-FS SUBSTITUTE	150	100
5.7200.035.171.376.000.00	SALARY - DRIVER	3,800	5,340
5.7200.035.174.376.000.00	SALARY - FOOD SERVICE EMPLOYEE	76,250	106,200
5.7200.035.175.376.000.00	SKILLED TRADES	2,500	2,500
5.7200.035.176.376.000.00	SALARY - MANAGER	36,850	36,850
5.7200.035.181.376.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,000	2,000
5.7200.035.184.376.000.00	LONGEVITY PAY	300	500

5.7200.035.188.376.000.00	ANNUAL LEAVE PAYOFF	500	250
5.7200.035.199.376.000.00	OVERTIME PAY	50	30
Total Salaries		136,650	173,150

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.376.000.00	EMPLOYER'S SOCIAL SECURITY	10,454	13,246
5.7200.035.221.376.000.00	EMPLOYER'S RETIREMENT	33,056	44,517
5.7200.035.231.376.000.00	EMPLOYER'S HEALTH INSURANCE	28,832	31,728
5.7200.035.232.376.000.00	WORKER'S COMPENSATION	6,500	8,400
Total Benefits		78,842	97,891

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.376.000.00	CONTRACTED SERVICES	2,000	2,500
5.7200.035.312.376.000.00	WORKSHOP EXPENSES	2,000	2,000
5.7200.035.314.376.000.00	PRINTING AND BINDING	50	100
5.7200.035.326.376.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	1,000	2,500
5.7200.035.327.376.000.00	RENTALS/LEASES	50	50
5.7200.035.332.376.000.00	TRAVEL REIMBURSEMENT	1,200	1,000
5.7200.035.342.376.000.00	POSTAGE	100	100
5.7200.035.361.376.000.00	MEMBERSHIP DUES & FEES	250	400
5.7200.035.411.376.000.00	SUPPLIES AND MATERIALS	1,500	1,500
5.7200.035.418.376.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,850	2,850
5.7200.035.422.376.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	1,200	1,800
5.7200.035.423.376.000.00	GAS/DIESEL FUEL	250	250
5.7200.035.451.376.000.00	FOOD PURCHASES	170,000	190,500
5.7200.035.453.376.000.00	FOOD PROCESSING SUPPLIES	11,000	10,000
5.7200.035.461.376.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	5,000	2,000
5.7200.035.541.376.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	8,000	25,000
5.7200.035.571.376.000.00	DEPRECIATION	10,900	10,900
Total Other Costs		217,350	253,450
Total West Craven Middle		432,842	524,491

WJ Gurganus Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.378.000.00	SALARY - DIRECTOR	3,450	3,780
5.7200.035.151.378.000.00	SALARY - OFFICE PERSONNEL	7,950	5,520
5.7200.035.165.378.000.00	SALARY-FS SUBSTITUTE	350	150
5.7200.035.171.378.000.00	SALARY - DRIVER	2,200	3,000
5.7200.035.174.378.000.00	SALARY - FOOD SERVICE EMPLOYEE	52,000	58,000
5.7200.035.175.378.000.00	SKILLED TRADES	1,500	1,500
5.7200.035.176.378.000.00	SALARY - MANAGER	33,900	35,500
5.7200.035.181.378.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	2,500	2,000
5.7200.035.184.378.000.00	LONGEVITY PAY	650	650
5.7200.035.188.378.000.00	ANNUAL LEAVE PAYOFF	500	250
5.7200.035.199.378.000.00	OVERTIME PAY	50	50
Total Salaries		105,050	110,400

Benefits

Account	Description	Current Budget	Proposed Budget
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5.7200.035.211.378.000.00	EMPLOYER'S SOCIAL SECURITY	8,036	8,446
5.7200.035.221.378.000.00	EMPLOYER'S RETIREMENT	25,412	28,384
5.7200.035.231.378.000.00	EMPLOYER'S HEALTH INSURANCE	14,416	15,864
5.7200.035.232.378.000.00	WORKER'S COMPENSATION	4,400	4,000
Total Benefits		52,264	56,693

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.378.000.00	CONTRACTED SERVICES	1,500	1,800
5.7200.035.312.378.000.00	WORKSHOP EXPENSES	1,800	1,500
5.7200.035.314.378.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.378.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	500	2,000
5.7200.035.327.378.000.00	RENTALS/LEASES	50	50
5.7200.035.332.378.000.00	TRAVEL REIMBURSEMENT	1,000	1,000
5.7200.035.342.378.000.00	POSTAGE	50	50
5.7200.035.361.378.000.00	MEMBERSHIP DUES & FEES	175	150
5.7200.035.411.378.000.00	SUPPLIES AND MATERIALS	1,800	1,500
5.7200.035.418.378.000.00	COMPUTER SOFTWARE AND SUPPLIES	1,500	1,500
5.7200.035.422.378.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	2,000	1,000
5.7200.035.423.378.000.00	GAS/DIESEL FUEL	100	100
5.7200.035.451.378.000.00	FOOD PURCHASES	120,000	128,500
5.7200.035.453.378.000.00	FOOD PROCESSING SUPPLIES	10,500	8,500
5.7200.035.461.378.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,000	1,000
5.7200.035.541.378.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	4,000	1,000
5.7200.035.571.378.000.00	DEPRECIATION	11,000	11,000
Total Other Costs		157,025	160,700
Total WJ Gurganus Elementary		314,339	327,793

AW Edwards Elementary

Salaries

Account	Description	Current Budget	Proposed Budget
5.7200.035.113.380.000.00	SALARY - DIRECTOR	3,600	5,100
5.7200.035.151.380.000.00	SALARY - OFFICE PERSONNEL	8,000	7,500
5.7200.035.165.380.000.00	SALARY-FS SUBSTITUTE	250	250
5.7200.035.171.380.000.00	SALARY - DRIVER	2,850	3,500
5.7200.035.174.380.000.00	SALARY - FOOD SERVICE EMPLOYEE	78,675	92,000
5.7200.035.175.380.000.00	SKILLED TRADES	1,800	1,800
5.7200.035.176.380.000.00	SALARY - MANAGER	38,450	38,500
5.7200.035.181.380.000.00	PROFESSIONAL ST&ARDS SUPPLEMENT	3,200	3,500
5.7200.035.184.380.000.00	LONGEVITY PAY	1,800	1,800
5.7200.035.188.380.000.00	ANNUAL LEAVE PAYOFF	500	500
5.7200.035.199.380.000.00	OVERTIME PAY	50	50
Total Salaries		139,175	154,500

Benefits

Account	Description	Current Budget	Proposed Budget
5.7200.035.211.380.000.00	EMPLOYER'S SOCIAL SECURITY	10,647	11,819
5.7200.035.221.380.000.00	EMPLOYER'S RETIREMENT	33,666	39,722
5.7200.035.231.380.000.00	EMPLOYER'S HEALTH INSURANCE	21,624	39,660
5.7200.035.232.380.000.00	WORKER'S COMPENSATION	6,500	5,400
Total Benefits		72,437	96,601

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.311.380.000.00	CONTRACTED SERVICES	1,200	1,200
5.7200.035.312.380.000.00	WORKSHOP EXPENSES	1,800	1,500
5.7200.035.314.380.000.00	PRINTING AND BINDING	50	50
5.7200.035.326.380.000.00	CONTRACTED REPAIRS/MAINTENANCE EQUIPMENT	800	8,000
5.7200.035.327.380.000.00	RENTALS/LEASES	50	50
5.7200.035.332.380.000.00	TRAVEL REIMBURSEMENT	2,000	2,000
5.7200.035.342.380.000.00	POSTAGE	75	50
5.7200.035.361.380.000.00	MEMBERSHIP DUES & FEES	225	300
5.7200.035.411.380.000.00	SUPPLIES AND MATERIALS	1,500	1,000
5.7200.035.418.380.000.00	COMPUTER SOFTWARE AND SUPPLIES	2,000	2,000
5.7200.035.422.380.000.00	REPAIR-PARTS/MATERIALS/LABOR/GREASE/ANTI	800	1,200
5.7200.035.423.380.000.00	GAS/DIESEL FUEL	100	150
5.7200.035.451.380.000.00	FOOD PURCHASES	190,000	195,500
5.7200.035.453.380.000.00	FOOD PROCESSING SUPPLIES	12,500	12,000
5.7200.035.461.380.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	500	500
5.7200.035.462.380.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	100	100
5.7200.035.541.380.000.00	CAPITALIZED EQUIPMENT (INVENTORIED)	9,847	1,000
5.7200.035.571.380.000.00	DEPRECIATION	9,000	9,000
5.7200.035.451.380.000.88	FOOD PURCHASES-FF&VP START UP	3,363	3,000
5.7200.035.451.380.000.99	FOOD PURCHASES-FF&VP	31,230	25,000
Total Other Costs		267,140	263,600
Total AW Edwards Elementary		478,752	514,701

Main Warehouse

Other Costs

Account	Description	Current Budget	Proposed Budget
5.7200.035.451.820.000.00	FOOD PURCHASES	100,000	175,000
5.7200.035.453.820.000.00	FOOD PROCESSING SUPPLIES	-	10,000
5.7200.035.462.820.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	22,000	5,000
5.7200.035.571.820.000.00	DEPRECIATION	-	10,200
Total Other Costs		122,000	200,200
Total Main Warehouse		122,000	200,200

Indirect Costs

Other Costs

Account	Description	Current Budget	Proposed Budget
5.8100.035.392.304.000.00	INDIRECT COST	8,200	11,950
5.8100.035.392.306.000.00	INDIRECT COST	6,350	9,600
5.8100.035.392.308.000.00	INDIRECT COST	6,150	9,200
5.8100.035.392.312.000.00	INDIRECT COST	7,900	11,502
5.8100.035.392.316.000.00	INDIRECT COST	8,100	11,148
5.8100.035.392.320.000.00	INDIRECT COST	11,500	18,685
5.8100.035.392.324.000.00	INDIRECT COST	6,800	9,303
5.8100.035.392.328.000.00	INDIRECT COST	6,000	6,359
5.8100.035.392.332.000.00	INDIRECT COST	16,200	25,397
5.8100.035.392.336.000.00	INDIRECT COST	7,950	9,028
5.8100.035.392.340.000.00	INDIRECT COST	9,800	13,346
5.8100.035.392.344.000.00	INDIRECT COST	8,900	14,053
5.8100.035.392.348.000.00	INDIRECT COST	7,150	8,911

5.8100.035.392.350.000.00	INDIRECT COST	9,380	12,875
5.8100.035.392.356.000.00	INDIRECT COST	12,200	19,706
5.8100.035.392.360.000.00	INDIRECT COST	8,500	13,621
5.8100.035.392.362.000.00	INDIRECT COST	9,150	12,954
5.8100.035.392.364.000.00	INDIRECT COST	8,850	14,485
5.8100.035.392.368.000.00	INDIRECT COST	6,500	9,342
5.8100.035.392.372.000.00	INDIRECT COST	9,600	15,859
5.8100.035.392.376.000.00	INDIRECT COST	11,800	18,999
5.8100.035.392.378.000.00	INDIRECT COST	6,500	9,107
5.8100.035.392.380.000.00	INDIRECT COST	8,100	12,287
Total Other Costs		201,580	297,717
Total Indirect Costs		201,580	297,717
GRAND TOTAL		10,648,153	10,439,973

Budget Development Guidelines

The Child Nutrition Fund accounts for the food service operation of the local education agency. State and federal regulations governing the use of revenues available under this fund limit the expenditures of such revenues to the Child Nutrition operations directly related to the procurement, preparation, and service of meals to students. It is important to include all cost pertaining to Child Nutrition within this fund: (1) in order to obtain a true cost of this service, and (2) in order to comply with U. S. Department of Agriculture regulations.

The Child Nutrition Fund is similar to the Local Current Expense Fund in that the county appropriation (if any) is generally the last revenue source to be considered to balance the Child Nutrition Fund budget. The following information should be used in estimating total revenues and total expenditures in the Child Nutrition Fund.

Child Nutrition Fund Expenditures

Cost of Salaries and Fringe Benefits - These costs should be projected on the most current month's payroll records by school. You should consider the total number of employees by classification times their appropriate rate of pay times their term of employment. Additional payments such as longevity should also be calculated.

Cost of Purchased Service - These cost items should be based on expenditures made for the current year and would include costs such as utilities, garbage, and travel. This applies to all expenses paid directly from the Child Nutrition Fund.

Cost of Food and Supplies - To estimate the expenditures for the next fiscal year, take the costs for food and supplies for the current year and project from this amount, giving consideration to program participation of the past and anticipated inflationary trends of the coming year. There are two components of this projection, which are independent of each other; cost per meal and number of meals served. It is possible to have a lower total food cost estimate, resulting from an increase in the food cost per meal served multiplied by a reduction in the number of meals served (because of reduced enrollment).

Cost of Equipment - This cost item should be based on specific needs and would be supported by a list of all individual projects.

Indirect Costs - Indirect costs that can be charged to the Child Nutrition Program for purposes of federal reimbursement are true costs of the program and should be budgeted. The indirect cost mechanism is designed to allocate to the Child Nutrition fund its share of common use cost items such as cleaning and utilities that are not specifically identified to the Child Nutrition Program.

Child Nutrition Fund Revenues

Federal USDA Grants - This revenue source is earned from meals served to students (by type: breakfast, lunch and extra 1/2 pints of milk; and by need: paid, reduced and free) multiplied by the projected federal reimbursement rates.

Meal Payment Revenue - This revenue source from the meal service by type for the paid and reduced-price student and adult meals times the sale price charged for the meal service. Historical participation trends times the proposed sale price to be charged students and adults during the coming school year are used when estimated.

Other Revenues - These revenue sources consist of all revenues other than Federal, Meal Payment, and "Subsidy". Examples are:

1. Income for the use of school lunchrooms
2. Contributions and donations

3. Interest income
4. Fund balance appropriated

“Subsidy” -Subsidies can be provided to the Child Nutrition Program in three ways. These are not exclusive so that is possible for a unit to subsidize the food service operation in two or three of these ways.

1. Non-payment of accrued indirect costs. Since the indirect costs that are charged to the program for federal reimbursements are entered on the ledger as a cost, the credit side of this transaction is to Indirect Cost allocated which is an in-kind revenue account. The extent of the subsidy is contingent upon two factors. One factor is the percentage of free and/or reduced-price students served and the other factor is the ability of the local education agency to keep the meal cost below the current federal rate of reimbursement. The potential to receive federal subsidy to offset indirect cost diminishes as the percentage of paid meals increases and/or the per meal cost increases above the current federal rate of reimbursement.
2. An outright transfer of cash from the Local Current Expense Fund to the Child Nutrition Fund. If this were the method used, the estimated subsidy would be entered in the Local Current Expense Fund in account 2-8400-035-715, Transfer to the Child Nutrition Fund and in the Child Nutrition Fund in account 5-4922-035-000, Revenue-Transfer from the Current Expense Fund.
3. A direct appropriation from the county. If this is the intention, it is only necessary to enter the estimated amount to be appropriated by the county in the revenues for the Child Nutrition Fund on the line for county appropriation.

Estimates of the source and amounts of these revenues will be difficult for Federal USDA Grants and Meal Payment Revenue and should be projected based on historical data of the present school year. Other Revenues will be based on the unit's operational balance during the course of the school year and during the summer months. Care should be taken to maintain a minimum of one month's operational balance during the school year.

State Public School Fund

Budget Detail

Revenues

Account	Description	Positions	Current Budget	Proposed Budget
1.3100.000.000.000.00	Allocation from State Public School Fund *	-	85,516,255	90,470,309
1.3211.130.000.000.00	Textbook Allocation	-	668,698	405,508
Total State Revenues			6,184,953	90,875,817

* Current budget amounts reflect programs provided in planning allotments from DPI.

Expenditures

PRC 001 Classroom Teachers

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.001.121.000.00	TEACHER - Regular Classroom	526	24,301,176	26,274,000
1.5132.001.121.000.00	TEACHER - Program Enhancement	10	198,740	490,000
1.5133.001.121.000.00	TEACHER - Program Enhancement	10	49,968	490,000
1.5134.001.121.000.00	TEACHER - Program Enhancement	10	49,685	490,000
1.5210.001.121.000.00	TEACHER - Exceptional Children	5	496,850	245,000
1.5330.001.121.000.00	TEACHER	2	99,370	98,000
1.5110.001.123.000.00	JROTC TEACHER	6	298,110	306,828
1.5110.001.125.000.00	NEW TEACHER ORIENTATION		3,722	3,500
1.5110.001.129.000.00	OTHER PROFESSIONAL ED ASSIGN		278	-
Total Salaries			569	25,497,899
			25,497,899	28,397,328

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.001.211.000.00	FICA/REGULAR		1,897,632	2,033,881
1.5132.001.211.000.00	FICA/REGULAR		15,291	37,485
1.5133.001.211.000.00	FICA/REGULAR		3,823	37,485
1.5134.001.211.000.00	FICA/REGULAR		3,823	37,485
1.5210.001.211.000.00	FICA/REGULAR		38,226	18,743
1.5330.001.211.000.00	FICA/REGULAR		7,645	7,497
1.5110.001.221.000.00	RETIREMENT/REGULAR		6,041,241	6,834,830
1.5132.001.221.000.00	RETIREMENT/REGULAR		48,349	125,979
1.5133.001.221.000.00	RETIREMENT/REGULAR		12,087	125,979
1.5134.001.221.000.00	RETIREMENT/REGULAR		12,087	125,979
1.5210.001.221.000.00	RETIREMENT/REGULAR		120,873	62,990
1.5330.001.221.000.00	RETIREMENT/REGULAR		24,175	25,196
1.5110.001.231.000.00	HEALTH INSURANCE		3,964,400	4,219,824
1.5132.001.231.000.00	HEALTH INSURANCE		28,832	79,320
1.5133.001.231.000.00	HEALTH INSURANCE		7,208	79,320
1.5134.001.231.000.00	HEALTH INSURANCE		7,208	79,320
1.5210.001.231.000.00	HEALTH INSURANCE		72,080	39,660
1.5330.001.231.000.00	HEALTH INSURANCE		14,416	15,864
Total Benefits			-	13,986,837
Total PRC 001 Classroom Teachers			569	37,817,295
			37,817,295	42,384,165

PRC 002 Central Office Administration

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6940.002.111.000.00	SUPERINTENDENT	1	146,124	150,508

1.6110.002.113.000.00	DIRECTOR AND/OR SUPERVISOR	3	254,166	235,999
1.6550.002.113.000.00	DIRECTOR AND/OR SUPERVISOR	1	106,709	109,910
1.6620.002.113.000.00	DIRECTOR AND/OR SUPERVISOR	1	100,334	103,343
1.6940.002.118.000.00	ASSISTANT SUPERINTENDENT	1	87,766	89,984
1.7200.002.176.000.00	MANAGER	1	34,945	35,992
Total Salaries		8	730,044	725,736

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.6110.002.211.000.00	FICA/REGULAR		19,081	18,054
1.6550.002.211.000.00	FICA/REGULAR		8,005	8,408
1.6620.002.211.000.00	FICA/REGULAR		7,533	7,906
1.6940.002.211.000.00	FICA/REGULAR		15,279	18,398
1.7200.002.211.000.00	FICA/REGULAR		2,666	2,754
1.6110.002.221.000.00	RETIREMENT/REGULAR		62,271	60,675
1.6550.002.221.000.00	RETIREMENT/REGULAR		26,144	28,258
1.6620.002.221.000.00	RETIREMENT/REGULAR		24,582	26,570
1.6940.002.221.000.00	RETIREMENT/REGULAR		57,303	61,831
1.7200.002.221.000.00	RETIREMENT/REGULAR		8,562	9,254
1.6110.002.231.000.00	HEALTH INSURANCE		20,747	21,813
1.6120.002.231.000.00	HEALTH INSURANCE		648	-
1.6550.002.231.000.00	HEALTH INSURANCE		7,397	7,932
1.6620.002.231.000.00	HEALTH INSURANCE		7,397	7,932
1.6940.002.231.000.00	HEALTH INSURANCE		16,090	15,864
1.7200.002.231.000.00	HEALTH INSURANCE		7,397	7,930
Total Benefits		-	291,102	303,579
Total PRC 002 Central Office Administration		8	1,021,146	1,029,315

PRC 003 Non Instructional Support Personnel

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5400.003.151.000.00	OFFICE SUPPORT		-	-
1.6110.003.151.000.00	OFFICE SUPPORT	1	54,426	56,059
1.6400.003.151.000.00	OFFICE SUPPORT		-	-
1.6580.003.151.000.00	OFFICE SUPPORT	1	43,887	45,203
1.6610.003.151.000.00	OFFICE SUPPORT	2	148,413	104,322
1.5110.003.162.000.00	SUB-REG TEACHER ABSENCE		1,100,039	883,972
1.5130.003.162.000.00	SUB-REG TEACHER ABSENCE		20,752	22,000
1.5132.003.162.000.00	SUB-REG TEACHER ABSENCE		14,525	11,300
1.5133.003.162.000.00	SUB-REG TEACHER ABSENCE		898	1,300
1.5134.003.162.000.00	SUB-REG TEACHER ABSENCE		253	500
1.5210.003.162.000.00	SUB-REG TEACHER ABSENCE		9,016	9,300
1.5330.003.162.000.00	SUB-REG TEACHER ABSENCE		4,473	5,500
1.5810.003.162.000.00	SUB-REG TEACHER ABSENCE		18,701	14,500
1.5110.003.164.000.00	SUB TEACHER FULL-TIME NON-CERT		23,023	19,000
1.6540.003.173.000.00	CUSTODIAN	55	1,511,764	1,600,000
1.5110.003.199.000.00	OVERTIME PAY		2,376	1,600
1.6540.003.199.000.00	OVERTIME PAY		22,011	21,500
Total Salaries		59	2,974,557	2,796,056

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.003.211.000.00	FICA/REGULAR		71,778	69,200

1.5130.003.211.000.00	FICA/REGULAR	1,587	1,683	
1.5132.003.211.000.00	FICA/REGULAR	1,111	865	
1.5133.003.211.000.00	FICA/REGULAR	69	100	
1.5134.003.211.000.00	FICA/REGULAR	20	38	
1.5210.003.211.000.00	FICA/REGULAR	690	712	
1.5330.003.211.000.00	FICA/REGULAR	342	421	
1.5400.003.211.000.00	FICA/REGULAR	-	-	
1.5810.003.211.000.00	FICA/REGULAR	2,066	1,109	
1.6110.003.211.000.00	FICA/REGULAR	4,074	4,289	
1.6400.003.211.000.00	FICA/REGULAR	-	-	
1.6540.003.211.000.00	FICA/REGULAR	114,956	124,045	
1.6580.003.211.000.00	FICA/REGULAR	3,209	3,458	
1.6610.003.211.000.00	FICA/REGULAR	11,022	7,981	
1.5110.003.221.000.00	RETIREMENT/REGULAR	4,310	4,500	
1.5400.003.221.000.00	RETIREMENT/REGULAR	-	-	
1.6110.003.221.000.00	RETIREMENT/REGULAR	13,335	14,413	
1.6400.003.221.000.00	RETIREMENT/REGULAR	-	-	
1.6540.003.221.000.00	RETIREMENT/REGULAR	298,104	416,888	
1.6580.003.221.000.00	RETIREMENT/REGULAR	10,753	11,622	
1.6610.003.221.000.00	RETIREMENT/REGULAR	36,362	26,817	
1.5110.003.231.000.00	HEALTH INSURANCE	648	-	
1.5400.003.231.000.00	HEALTH INSURANCE	-	-	
1.6110.003.231.000.00	HEALTH INSURANCE	10,637	15,864	
1.6400.003.231.000.00	HEALTH INSURANCE	1,296	-	
1.6540.003.231.000.00	HEALTH INSURANCE	297,587	396,600	
1.6580.003.231.000.00	HEALTH INSURANCE	7,397	7,932	
1.6610.003.231.000.00	HEALTH INSURANCE	26,078	15,864	
Total Benefits		-	917,431	1,124,401
Total PRC 003 Non Instructional Support Personnel		59	3,891,988	3,920,457

PRC 004 K-5 Program Enhancement Teachers (Art,Music, PE)

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5130.004.121.000.00	TEACHER	30	1,468,601	1,470,000
1.5130.004.129.000.00	OTHER PROFESSIONAL ED ASSIGN		16,000	16,000
Total Salaries		30	1,484,601	1,486,000

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5130.004.211.000.00	FICA/REGULAR		113,572	113,679
1.5130.004.221.000.00	RETIREMENT/REGULAR		359,185	382,051
1.5130.004.231.000.00	HEALTH INSURANCE		209,032	237,960
Total Benefits		-	681,789	733,690
Total PRC 004 K-5 Program Enhancement Teachers (Art,Music, PE)		30	2,166,390	2,219,690

PRC 005 School Building Administration

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5410.005.114.000.00	PRINCIPAL/HEADMASTER	26	2,071,729	2,181,816
1.5420.005.116.000.00	ASSIST PRINCIPAL NON-TEACHING	12	780,318	778,750
1.5420.005.117.000.00	OTHER ASSIST PRINCIPAL ASSIGN		21,205	-
1.5410.005.129.000.00	OTHER PROFESSIONAL ED ASSIGN		71	-
1.5420.005.129.000.00	OTHER PROFESSIONAL ED ASSIGN		27,466	-
Total Salaries		38	2,900,789	2,960,566

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5410.005.211.000.00	FICA/REGULAR		158,493	166,909
1.5420.005.211.000.00	FICA/REGULAR		59,694	59,574
1.5410.005.221.000.00	RETIREMENT/REGULAR		501,168	560,945
1.5420.005.221.000.00	RETIREMENT/REGULAR		188,759	200,217
1.5410.005.231.000.00	HEALTH INSURANCE		180,200	206,232
1.5420.005.231.000.00	HEALTH INSURANCE		90,100	95,184
Total Benefits		-	1,178,414	1,289,061
Total PRC 005 School Building Administration		38	4,079,203	4,249,627

PRC 006 School Psychologist

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5210.006.133.000.00	PSYCHOLOGIST	4	261,027	250,842
Total Salaries		4	261,027	250,842

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5210.006.211.000.00	FICA/REGULAR		19,527	19,190
1.5210.006.221.000.00	RETIREMENT/REGULAR		61,746	64,492
1.5210.006.231.000.00	HEALTH INSURANCE		28,832	31,728
Total Benefits		-	110,105	115,410
Total PRC 006 School Psychologist		4	371,132	366,252

PRC 007 Instructional Support

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5810.007.129.000.00	OTHER PROFESSIONAL ED ASSIGN		-	-
1.5830.007.129.000.00	OTHER PROFESSIONAL ED ASSIGN		-	-
1.5810.007.131.000.00	INSTRUCT SUPPORT I/REG TCH - Media	23	1,213,502	1,221,661
1.5830.007.131.000.00	INSTRUCT SUPPORT I/REG TCH - Guidance	33	2,024,617	1,838,284
1.5210.007.133.000.00	PSYCHOLOGIST	1	37,000	56,460
Total Salaries		57	3,275,119	3,116,405

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5210.007.211.000.00	FICA/REGULAR		2,831	4,320
1.5810.007.211.000.00	FICA/REGULAR		92,833	93,458
1.5830.007.211.000.00	FICA/REGULAR		154,884	140,629
1.5210.007.221.000.00	RETIREMENT/REGULAR		9,065	14,516
1.5810.007.221.000.00	RETIREMENT/REGULAR		293,332	314,089
1.5830.007.221.000.00	RETIREMENT/REGULAR		490,327	472,623
1.5210.007.231.000.00	HEALTH INSURANCE		7,208	7,932
1.5810.007.231.000.00	HEALTH INSURANCE		136,952	182,437
1.5830.007.231.000.00	HEALTH INSURANCE		237,864	261,756
Total Benefits		-	1,425,296	1,491,760
Total PRC 007 Instructional Support		57	4,700,415	4,608,165

PRC 009 Non Contributory Employee Benefits

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.009.184.000.00	LONGEVITY PAY		30,000	30,000
1.5210.009.184.000.00	LONGEVITY PAY		5,033	10,000
1.5310.009.184.000.00	LONGEVITY PAY		3,500	1,500
1.5400.009.184.000.00	LONGEVITY PAY		200	-
1.5820.009.184.000.00	LONGEVITY PAY		1,000	-
1.5830.009.184.000.00	LONGEVITY PAY		-	-
1.5840.009.184.000.00	LONGEVITY PAY		5,000	10,000
1.6110.009.184.000.00	LONGEVITY PAY		145,111	50,000
1.6200.009.184.000.00	LONGEVITY PAY		2,083	4,200
1.6400.009.184.000.00	LONGEVITY PAY		5,000	12,000
1.6540.009.184.000.00	LONGEVITY PAY		50,000	25,000
1.6550.009.184.000.00	LONGEVITY PAY		50,000	12,500
1.6580.009.184.000.00	LONGEVITY PAY		50,000	12,000
1.6610.009.184.000.00	LONGEVITY PAY		35,000	35,000
1.6620.009.184.000.00	LONGEVITY PAY		34,183	30,000
1.6710.009.184.000.00	LONGEVITY PAY		817	1,000
1.6940.009.184.000.00	LONGEVITY PAY		45,000	45,000
1.7200.009.184.000.00	LONGEVITY PAY		50,000	5,000
1.5110.009.185.000.00	BONUS LEAVE PAYOFF		130,000	130,000
1.5210.009.185.000.00	BONUS LEAVE PAYOFF		14,088	500
1.5260.009.185.000.00	BONUS LEAVE PAYOFF		35,000	30,000
1.5400.009.185.000.00	BONUS LEAVE PAYOFF		6,561	5,000
1.6110.009.185.000.00	BONUS LEAVE PAYOFF		10,000	-
1.6400.009.185.000.00	BONUS LEAVE PAYOFF		1,000	1,000
1.6550.009.185.000.00	BONUS LEAVE PAYOFF		4,746	30,000
1.6610.009.185.000.00	BONUS LEAVE PAYOFF		45,000	45,000
1.6940.009.185.000.00	BONUS LEAVE PAYOFF		45,000	50,000
1.5110.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		150,000	150,000
1.5400.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		5,481	5,000
1.6110.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		15,000	10,000
1.6540.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		15,000	1,500
1.6550.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		10,254	5,000
1.6580.009.186.000.00	SHRT TERM DISAB PYMT > 6 MO		15,000	1,000
1.5110.009.188.000.00	ANNUAL LEAVE PAYOFF		50,000	55,000
1.5120.009.188.000.00	ANNUAL LEAVE PAYOFF		7,191	5,000
1.5130.009.188.000.00	ANNUAL LEAVE PAYOFF		-	7,000
1.5132.009.188.000.00	ANNUAL LEAVE PAYOFF		9	-
1.5210.009.188.000.00	ANNUAL LEAVE PAYOFF		19,780	30,000
1.5230.009.188.000.00	ANNUAL LEAVE PAYOFF		650	500
1.5260.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	15,000
1.5310.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	1,500
1.5320.009.188.000.00	ANNUAL LEAVE PAYOFF		20,000	10,000
1.5330.009.188.000.00	ANNUAL LEAVE PAYOFF		10,297	10,000
1.5400.009.188.000.00	ANNUAL LEAVE PAYOFF		17,519	35,000
1.5420.009.188.000.00	ANNUAL LEAVE PAYOFF		8,439	15,000
1.5810.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	10,000
1.5830.009.188.000.00	ANNUAL LEAVE PAYOFF		18,056	25,000
1.5840.009.188.000.00	ANNUAL LEAVE PAYOFF		8,000	2,000
1.6110.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	10,000
1.6400.009.188.000.00	ANNUAL LEAVE PAYOFF		6,000	5,000
1.6540.009.188.000.00	ANNUAL LEAVE PAYOFF		20,000	5,000
1.6550.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	5,000
1.6610.009.188.000.00	ANNUAL LEAVE PAYOFF		15,000	15,000

1.6940.009.188.000.00	ANNUAL LEAVE PAYOFF	15,000	5,000
1.5110.009.189.000.00	ST DISAB PAY < 6 MOS	5,000	5,000
1.5330.009.189.000.00	ST DISAB PAY < 6 MOS	3,318	10,000
1.6110.009.189.000.00	ST DISAB PAY < 6 MOS	5,500	5,000
1.6540.009.189.000.00	ST DISAB PAY < 6 MOS	5,000	25,000
1.6550.009.189.000.00	ST DISAB PAY < 6 MOS	5,000	12,000
1.6580.009.189.000.00	ST DISAB PAY < 6 MOS	5,000	5,000
Total Salaries		-	1,333,816
			1,075,200

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.009.211.000.00	FICA/REGULAR		7,056	28,305
1.5120.009.211.000.00	FICA/REGULAR		999	1,000
1.5130.009.211.000.00	FICA/REGULAR		-	1,000
1.5132.009.211.000.00	FICA/REGULAR		1	-
1.5210.009.211.000.00	FICA/REGULAR		1,868	5,000
1.5230.009.211.000.00	FICA/REGULAR		50	100
1.5260.009.211.000.00	FICA/REGULAR		700	3,500
1.5310.009.211.000.00	FICA/REGULAR		500	500
1.5330.009.211.000.00	FICA/REGULAR		215	2,500
1.5400.009.211.000.00	FICA/REGULAR		1,933	3,500
1.5420.009.211.000.00	FICA/REGULAR		646	1,200
1.5810.009.211.000.00	FICA/REGULAR		1,000	1,000
1.5820.009.211.000.00	FICA/REGULAR		100	-
1.5830.009.211.000.00	FICA/REGULAR		1,382	1,913
1.5840.009.211.000.00	FICA/REGULAR		1,000	918
1.6110.009.211.000.00	FICA/REGULAR		12,366	6,000
1.6200.009.211.000.00	FICA/REGULAR		160	500
1.6400.009.211.000.00	FICA/REGULAR		1,000	1,500
1.6540.009.211.000.00	FICA/REGULAR		6,885	5,000
1.6550.009.211.000.00	FICA/REGULAR		6,503	5,000
1.6580.009.211.000.00	FICA/REGULAR		5,355	5,500
1.6610.009.211.000.00	FICA/REGULAR		7,268	5,000
1.6620.009.211.000.00	FICA/REGULAR		2,615	2,500
1.6710.009.211.000.00	FICA/REGULAR		63	100
1.6940.009.211.000.00	FICA/REGULAR		8,033	7,300
1.7200.009.211.000.00	FICA/REGULAR		3,825	4,000
1.5110.009.221.000.00	RETIREMENT/REGULAR		25,000	95,127
1.5120.009.221.000.00	RETIREMENT/REGULAR		1,797	2,000
1.5130.009.221.000.00	RETIREMENT/REGULAR		-	2,000
1.5132.009.221.000.00	RETIREMENT/REGULAR		3	-
1.5210.009.221.000.00	RETIREMENT/REGULAR		5,981	15,000
1.5230.009.221.000.00	RETIREMENT/REGULAR		150	500
1.5260.009.221.000.00	RETIREMENT/REGULAR		1,700	15,000
1.5310.009.221.000.00	RETIREMENT/REGULAR		1,600	1,600
1.5400.009.221.000.00	RETIREMENT/REGULAR		4,293	12,000
1.5420.009.221.000.00	RETIREMENT/REGULAR		2,068	4,000
1.5810.009.221.000.00	RETIREMENT/REGULAR		2,000	2,000
1.5820.009.221.000.00	RETIREMENT/REGULAR		250	-
1.5830.009.221.000.00	RETIREMENT/REGULAR		4,424	6,428
1.5840.009.221.000.00	RETIREMENT/REGULAR		3,000	3,085
1.6110.009.221.000.00	RETIREMENT/REGULAR		32,236	25,000
1.6200.009.221.000.00	RETIREMENT/REGULAR		511	1,000
1.6400.009.221.000.00	RETIREMENT/REGULAR		2,500	5,000
1.6540.009.221.000.00	RETIREMENT/REGULAR		16,974	15,000
1.6550.009.221.000.00	RETIREMENT/REGULAR		16,031	17,000

1.6580.009.221.000.00	RETIREMENT/REGULAR	13,202	14,000	
1.6610.009.221.000.00	RETIREMENT/REGULAR	17,913	20,000	
1.6620.009.221.000.00	RETIREMENT/REGULAR	6,400	6,500	
1.6710.009.221.000.00	RETIREMENT/REGULAR	201	300	
1.6940.009.221.000.00	RETIREMENT/REGULAR	19,803	25,000	
1.7200.009.221.000.00	RETIREMENT/REGULAR	9,430	10,000	
1.5110.009.231.000.00	HEALTH INSURANCE	1,944	2,000	
1.5330.009.231.000.00	HEALTH INSURANCE	1,170	1,000	
Total Benefits		-	262,104	393,376
Total PRC 009 Non Contributory Employee Benefits		-	1,595,920	1,468,576

PRC 012 Driver Education

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.012.311.000.00	CONTRACTED SERVICES		21,752	20,615
1.5110.012.311.314.00	CONTRACTED SERVICES		7,200	6,500
1.5110.012.311.321.00	CONTRACTED SERVICES		7,200	6,500
1.5110.012.311.340.00	CONTRACTED SERVICES		60,500	58,000
1.5110.012.311.356.00	CONTRACTED SERVICES		79,500	75,000
1.5110.012.311.372.00	CONTRACTED SERVICES		49,500	46,000
1.5110.012.411.000.00	SUPPLIES AND MATERIALS		10,454	10,000
Total Other Costs		-	236,106	222,615
Total PRC 012 Driver Education		-	236,106	222,615

PRC 013 Workforce Development MOE

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5120.013.121.000.00	TEACHER	51	2,513,212	2,596,605
1.5830.013.129.000.00	OTHER PROFESSIONAL ED ASSIGN		-	-
1.5120.013.131.000.00	INSTRUCT SUPPORT I/REG TCH - CDC	6	192,353	337,956
1.5220.013.131.000.00	INSTRUCT SUPPORT I/REG TCH_Curr Coord	1	64,978	61,182
1.5830.013.131.000.00	INSTRUCT SUPPORT I/REG TCH		250,112	-
1.5120.013.162.000.00	SUB-REG TEACHER ABSENCE		60,000	35,000
1.5120.013.167.000.00	T A SAL SUB/REG TEACHER ABSEN		20,000	-
1.5120.013.185.000.00	BONUS LEAVE PAYOFF		2,500	1,000
1.5120.013.188.000.00	ANNUAL LEAVE PAYOFF		22,000	16,000
Total Salaries		58	3,125,155	3,047,743

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5120.013.211.000.00	FICA/REGULAR		214,971	228,472
1.5220.013.211.000.00	FICA/REGULAR		4,544	4,680
1.5830.013.211.000.00	FICA/REGULAR		19,134	-
1.5120.013.221.000.00	RETIREMENT/REGULAR		679,811	767,844
1.5220.013.221.000.00	RETIREMENT/REGULAR		10,791	15,730
1.5830.013.221.000.00	RETIREMENT/REGULAR		60,671	-
1.5120.013.231.000.00	HEALTH INSURANCE		382,024	412,464
1.5220.013.231.000.00	HEALTH INSURANCE		3,762	7,932
1.5830.013.231.000.00	HEALTH INSURANCE		21,624	-
Total Benefits		-	1,397,332	1,437,122
Total PRC 013 Workforce Development MOE		58	4,522,487	4,484,865

PRC 014 Workforce Development - Program Support
Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6120.014.151.000.00	OFFICE SUPPORT	1	46,017	47,398
1.5120.014.162.000.00	SUB-REG TEACHER ABSENCE		11,049	11,000
1.5120.014.163.000.00	SUB-STAFF DEV ABSENSE		3,767	2,500
1.6120.014.184.000.00	LONGEVITY PAY		691	712
1.5120.014.196.000.00	ST DEV PARTICIPANT PAY		1,452	-
Total Salaries		1	62,976	61,610

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5120.014.211.000.00	FICA/REGULAR		1,267	1,033
1.6120.014.211.000.00	FICA/REGULAR		3,388	3,680
1.5120.014.221.000.00	RETIREMENT/REGULAR		356	3,471
1.6120.014.221.000.00	RETIREMENT/REGULAR		11,275	12,369
1.6120.014.231.000.00	HEALTH INSURANCE		7,397	7,932
1.6120.014.232.000.00	WORKERS' COMP INS		-	-
Total Benefits		-	23,683	28,485

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5120.014.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		30,884	30,000
1.5220.014.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		2,878	1,600
1.5830.014.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		1,310	-
1.6120.014.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		7,478	2,400
1.5120.014.313.000.00	ADVERTISING COST		-	-
1.5120.014.314.000.00	PRINTING & BINDING FEES		2,430	2,500
1.5120.014.332.000.00	TRAVEL REIMBURSEMENT		6,152	7,500
1.5220.014.332.000.00	TRAVEL REIMBURSEMENT		991	1,000
1.5830.014.332.000.00	TRAVEL REIMBURSEMENT		1,896	-
1.6120.014.332.000.00	TRAVEL REIMBURSEMENT		2,013	1,400
1.5120.014.333.000.00	FIELD TRIPS		3,080	3,500
1.6120.014.341.000.00	TELEPHONE		406	406
1.5120.014.351.000.00	TUITION FEES		133,768	-
1.5120.014.379.000.00	OTHER INSURANCE & JUDGMENTS		-	500
1.5120.014.411.000.00	SUPPLIES AND MATERIALS		87,696	63,817
1.5830.014.411.000.00	SUPPLIES AND MATERIALS		2,794	-
1.6120.014.411.000.00	SUPPLIES AND MATERIALS		171	250
1.5120.014.418.000.00	COMPUTER SOFTWARE & SUPPLIES		133	135
1.5120.014.422.000.00	REPAIR PARTS/MAT/LAB/GREASE		1,354	1,500
1.6550.014.422.000.00	REPAIR PARTS/MAT/LAB/GREASE		-	-
1.5120.014.461.000.00	FURNITURE & EQUIPMENT		8,965	-
1.5120.014.462.000.00	COMPUTER EQUIPMENT		1,465	-
1.5830.014.462.000.00	COMPUTER EQUIPMENT		-	-
Total Other Costs		-	295,864	116,508
Total PRC 014 Workforce Development - Program Support		1	382,523	206,603

PRC 024 Disadvantaged Students Supplemental
Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6110.024.113.000.00	DIRECTOR AND/OR SUPERVISOR - District Learn Coach	7	548,015	585,178

1.5420.024.116.000.00	ASSIST PRINCIPAL NON-TEACHING		43,316	-
1.5330.024.121.000.00	SALARY - INTERVENTION TEACHER	1	18,900	16,767
1.5110.024.135.000.00	LEAD TEACHER		5,940	-
1.5330.024.135.000.00	LEAD TEACHER		-	-
Total Salaries		8	616,171	601,945

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.024.211.000.00	FICA/REGULAR		400	-
1.5330.024.211.000.00	FICA - INTERVENTION TEACHER		1,416	1,282
1.5420.024.211.000.00	FICA/REGULAR		3,215	-
1.6110.024.211.000.00	FICA/REGULAR		40,120	44,766
1.5110.024.221.000.00	RETIREMENT/REGULAR		1,456	-
1.5330.024.221.000.00	RETIREMENT - INTERVENTION TEACHER		4,631	4,311
1.5420.024.221.000.00	RETIREMENT/REGULAR		10,613	-
1.6110.024.221.000.00	RETIREMENT/REGULAR		134,706	150,449
1.5110.024.231.000.00	HEALTH INSURANCE		648	-
1.5330.024.231.000.00	HEALTH INS - INTERVENTION TEACHER		4,158	3,966
1.5420.024.231.000.00	HEALTH INSURANCE		4,347	-
1.6110.024.231.000.00	HEALTH INSURANCE		41,143	55,505
Total Benefits		-	246,853	260,279

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.024.332.000.00	TRAVEL REIMBURSEMENT		3,500	-
1.5110.024.411.000.00	SUPPLIES AND MATERIALS		-	-
Total Other Costs		-	3,500	-
Total 024 Disadvantaged Students Supplemental		8	866,524	862,224

PRC 027 Teacher Assistants

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.027.142.000.00	TEACHER ASSISTANT - NCLB	84	1,766,171	1,954,124
1.5210.027.142.000.00	TEACHER ASSISTANT - NCLB		90,218	-
1.5310.027.142.000.00	TEACHER ASSISTANT - NCLB	10	230,928	252,741
1.5110.027.167.000.00	T A SAL SUB/REG TEACHER ABSEN		110,073	97,000
1.5210.027.167.000.00	T A SAL SUB/REG TEACHER ABSEN		7,486	-
1.5310.027.167.000.00	T A SAL SUB/REG TEACHER ABSEN		861	900
1.5110.027.199.000.00	OVERTIME PAY		89,720	90,000
1.5210.027.199.000.00	OVERTIME PAY		4,443	-
1.5310.027.199.000.00	OVERTIME PAY		8,739	7,500
Total Salaries		94	2,308,639	2,402,265

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.027.211.000.00	FICA/REGULAR		142,246	163,796
1.5210.027.211.000.00	FICA/REGULAR		7,523	-
1.5310.027.211.000.00	FICA/REGULAR		17,924	19,978
1.5110.027.221.000.00	RETIREMENT/REGULAR		477,722	550,483
1.5210.027.221.000.00	RETIREMENT/REGULAR		25,011	-
1.5310.027.221.000.00	RETIREMENT/REGULAR		58,923	67,139
1.5110.027.231.000.00	HEALTH INSURANCE		416,968	634,560

1.5210.027.231.000.00	HEALTH INSURANCE		38,451	-
1.5310.027.231.000.00	HEALTH INSURANCE		44,652	79,320
Total Benefits			-	1,229,420
Total PRC 027 Teacher Assistants			94	3,538,059

PRC 031 Low Wealth Supplemental Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.031.121.000.00	TEACHER	9	432,746	380,832
1.5132.031.121.000.00	TEACHER		38,000	-
1.5840.031.131.000.00	INSTRUCT SUPPORT I/REG TCH - Nurses	10	507,550	528,069
1.6110.031.151.000.00	OFFICE SUPPORT		55,707	-
1.6400.031.151.000.00	OFFICE SUPPORT - IT	1	43,077	44,368
1.6610.031.151.000.00	OFFICE SUPPORT		114,625	-
1.6400.031.152.000.00	TECHNICIAN - IT	9	349,708	392,257
1.5110.031.162.000.00	SUB-REG TEACHER ABSENCE		21,752	2,782
1.5110.031.167.000.00	T A SAL SUB/REG TEACHER ABSEN		775	-
1.5840.031.181.000.00	SUPPLEMENT/SUPPLEMENTARY PAY		8,001	8,241
Total Salaries			29	1,571,941

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.031.211.000.00	FICA/REGULAR		34,269	29,346
1.5132.031.211.000.00	FICA/REGULAR		2,883	-
1.5840.031.211.000.00	FICA/REGULAR		38,509	41,028
1.6110.031.211.000.00	FICA/REGULAR		4,208	-
1.6400.031.211.000.00	FICA/REGULAR		29,118	33,402
1.6610.031.211.000.00	FICA/REGULAR		8,769	-
1.5110.031.221.000.00	RETIREMENT/REGULAR		104,105	97,912
1.5132.031.221.000.00	RETIREMENT/REGULAR		9,310	-
1.5840.031.221.000.00	RETIREMENT/REGULAR		126,310	137,885
1.6110.031.221.000.00	RETIREMENT/REGULAR		13,649	-
1.6400.031.221.000.00	RETIREMENT/REGULAR		96,233	109,437
1.6610.031.221.000.00	RETIREMENT/REGULAR		28,084	-
1.5110.031.231.000.00	HEALTH INSURANCE		69,812	87,252
1.5132.031.231.000.00	HEALTH INSURANCE		7,397	-
1.5840.031.231.000.00	HEALTH INSURANCE		66,195	79,320
1.6110.031.231.000.00	HEALTH INSURANCE		6,102	-
1.6400.031.231.000.00	HEALTH INSURANCE		65,988	79,320
1.6610.031.231.000.00	HEALTH INSURANCE		12,203	-
Total Benefits			-	723,144

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.031.411.000.00	SUPPLIES AND MATERIALS		17	-
Total Other Costs			-	17
Total PRC 031 Low Wealth Supplemental			29	2,295,102

PRC 032 Children With Disabilities Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6200.032.113.000.00	SAL-SPECIAL POP SUPPORT & DEV SRVS DIREC	1	61,616	64,080
1.5210.032.121.000.00	SAL-CHILDREN DISABILITIES TEACHER	58	2,084,387	2,869,905
1.5230.032.121.000.00	SAL- PRE-K TEACHER	6	250,000	200,000

1.5210.032.129.000.00	SALARY DIFFERENTIAL		2,806	-	
1.5210.032.131.000.00	SALARY-TEACHER		2,552	-	
1.5240.032.132.000.00	SAL-SELF-CONTAINED SPEECH/LANGUAGE PATHO	4	256,542	150,000	
1.5210.032.133.000.00	SAL-PSYCHOLOGICAL SRVS		(63,484)	200,000	
1.5210.032.142.000.00	SAL-TEACHER ASST	32	540,750	1,000,000	
1.5230.032.142.000.00	SALARY PRE-K TEACHER ASST	12	270,914	200,000	
1.5210.032.144.000.00	SAL-INTERPRETER	1	52,237	54,446	
1.5840.032.145.000.00	SAL-PHYSICAL THERAPIST & ASSTS	9	662,146	495,000	
1.5210.032.146.000.00	SALARY EC SPECIALIST		73,482	124,054	
1.5210.032.162.000.00	SAL-SUBSTITUTE EC		90,000	20,000	
1.5230.032.162.000.00	SALARY - PS TA SUB		1,500	1,000	
1.5210.032.165.000.00	SAL-TA SUBSTITUTE		36,938	5,000	
1.5230.032.165.000.00	PRE-K-EC-SUBSTITUTE PAY-NON TEACHING		20,000	1,000	
1.5210.032.167.000.00	SAL-T A SAL WHEN SUBSTITUTING		98,062	5,000	
1.5230.032.167.000.00	SALARY - TA SUB FOR T		20,750	5,000	
1.5210.032.191.000.00	INTERPRETER		1,000	2,000	
1.5210.032.199.000.00	SAL-OVERTIME		20,000	20,000	
1.5230.032.199.000.00	OVERTIME PAY		4,000	4,000	
Total Salaries			123	4,486,198	5,420,485

Benefits

Account	Description	Positions	Current Budget	Proposed Budget	
1.5210.032.211.000.00	FICA/REGULAR		197,924	328,980	
1.5230.032.211.000.00	FICA/REGULAR		43,006	31,442	
1.5240.032.211.000.00	FICA/REGULAR		26,095	11,475	
1.5840.032.211.000.00	FICA/REGULAR		54,632	37,868	
1.6200.032.211.000.00	FICA/REGULAR		4,714	4,902	
1.5210.032.221.000.00	RETIREMENT/REGULAR		708,919	1,105,634	
1.5230.032.221.000.00	RETIREMENT/REGULAR		134,415	105,668	
1.5240.032.221.000.00	RETIREMENT/REGULAR		64,515	38,565	
1.5840.032.221.000.00	RETIREMENT/REGULAR		157,752	127,265	
1.6200.032.221.000.00	RETIREMENT/REGULAR		14,905	16,475	
1.5210.032.231.000.00	HEALTH INSURANCE		526,330	600,000	
1.5230.032.231.000.00	HEALTH INSURANCE		129,744	150,708	
1.5240.032.231.000.00	HEALTH INSURANCE		20,248	47,592	
1.5840.032.231.000.00	HEALTH INSURANCE		72,704	40,000	
1.6200.032.231.000.00	HEALTH INSURANCE		7,208	7,932	
Total Benefits			-	2,163,111	2,654,506

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget	
1.5210.032.311.000.00	CONTRACTED SERVICES		103,002	159,379	
1.5250.032.311.000.00	CONTRACTED SERVICES		61,705	61,705	
1.5840.032.311.000.00	CONTRACTED SERVICESCONTRACTED HEALTH SRVs		261,930	79,040	
1.5210.032.313.000.00	ADVERTISING COST		800	800	
1.5240.032.318.000.00	SPEECH/LANGUAGE CONT SERV		1,551,226	900,000	
1.5210.032.327.000.00	RENTALS/LEASES		600	600	
1.5210.032.332.000.00	TRAVEL REIMBURSEMENT		15,000	10,000	
1.5230.032.332.000.00	TRAVEL REIMBURSEMENT		7,000	1,500	
1.5240.032.332.000.00	TRAVEL REIMBURSEMENT		1,500	5,000	
1.5840.032.332.000.00	TRAVEL REIMBURSEMENT		5,000	5,000	
1.6200.032.332.000.00	TRAVEL REIMBURSEMENT		1,000	1,000	
1.5210.032.378.000.00	SCHOLASTIC ACCIDENT INSURANCE		500	500	
Total Other Costs			-	2,009,263	1,224,524
Total PRC 031 Low Wealth Supplemental			123	8,658,572	9,299,515

PRC 034 Academically Gifted*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
1.5260.034.121.000.00	TEACHER	7	399,261	460,000
1.5260.034.129.000.00	OTHER PROFESSIONAL ED ASSIGN		3,800	1,550
1.5260.034.192.000.00	CURRICULUM DEVELOPMENT PAY		20,000	5,000
Total Salaries		7	423,061	466,550

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5260.034.211.000.00	FICA/REGULAR		35,041	35,691
1.5260.034.221.000.00	RETIREMENT/REGULAR		110,846	119,950
1.5260.034.231.000.00	HEALTH INSURANCE		41,832	55,524
1.5260.034.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		4,391	4,300
1.5260.034.332.000.00	TRAVEL REIMBURSEMENT		1,200	600
1.5260.034.333.000.00	FIELD TRIPS			5,000
1.5260.034.351.000.00	TUITION FEES		11,500	6,000
1.5260.034.352.000.00	EMPLOYEE EDUCATION REIMBURSEMENT		9,973	2,000
1.5260.034.353.000.00	AIG CERTIFICATION REIMBURSEMENT			1,000
1.5260.034.361.000.00	MEMBERSHIP DUES AND FEES		267	300
1.5260.034.411.000.00	SUPPLIES AND MATERIALS		24,000	8,000
1.5260.034.418.000.00	COMPUTER SOFTWARE & SUPPLIES		58,000	10,000
Total Other Costs		-	297,050	248,365
Total PRC 034 Academically Gifted		7	720,111	714,915

PRC 054 Limited English*Salaries*

Account	Description	Positions	Current Budget	Proposed Budget
1.5270.054.121.000.00	TEACHER	5	272,906	286,999
1.5270.054.129.000.00	OTHER PROFESSIONAL ED - RETRO		-	-
1.5270.054.143.000.00	TUTOR		4,560	17,259
1.5270.054.162.000.00	SUB - REG Teacher Absence		7,590	-
Total Salaries		5	285,056	304,258

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5270.054.211.000.00	FICA/REGULAR		21,806	23,276
1.5270.054.221.000.00	RETIREMENT/REGULAR		66,862	73,787
1.5270.054.231.000.00	HEALTH INSURANCE		36,040	39,660
Total Benefits		-	124,708	136,723

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5270.054.312.000.00	WORKSHOPS		948	-
1.5270.054.332.000.00	TRAVEL REIMBURSEMENT		4,055	6,000
1.5270.054.411.000.00	SUPPLIES AND MATERIALS		31,425	12,000
1.5270.054.418.000.00	SOFTWARE		-	10,458
Total Other Costs		-	36,428	28,458
Total PRC 054 Limited English		5	446,192	469,439

PRC 056 Transportation of Pupils
Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6550.056.165.000.00	SUBSTITUTE/NON-TEACHING	71	66,623	67,000
1.6550.056.171.000.00	DRIVER	252	1,863,747	1,919,659
1.6550.056.172.000.00	DRIVER OVERTIME		76,516	78,811
1.6550.056.175.000.00	SKILLED TRADES	13	596,436	658,546
1.6550.056.199.000.00	OVERTIME PAY		184	190
Total Salaries		336	2,603,506	2,724,206

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.6550.056.211.000.00	FICA/REGULAR		197,664	208,402
1.6550.056.221.000.00	RETIREMENT/REGULAR		535,368	540,000
1.6550.056.231.000.00	HEALTH INSURANCE		146,583	155,000
Total Benefits		-	879,615	903,402

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.6550.056.311.000.00	CONTRACTED SERVICES		15,982	14,500
1.6550.056.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL		3,200	1,900
1.6550.056.316.000.00	COMM LICENSE MEDICAL EXAM		28,000	25,000
1.6550.056.319.000.00	OTHER PROF & TECHNICAL SRV		17,000	7,000
1.6550.056.321.000.00	PUBLIC UTIL - ELECTRIC SRV		45,000	45,000
1.6550.056.326.000.00	CONTRACTED REPAIRS		3,900	5,000
1.6550.056.331.000.00	PUPIL TRANS/CONTRACTED		-	-
1.6550.056.332.000.00	TRAVEL REIMBURSEMENT		500	-
1.6550.056.341.000.00	TELEPHONE		133,000	130,000
1.6550.056.411.000.00	SUPPLIES AND MATERIALS		60,940	55,000
1.6550.056.418.000.00	COMPUTER SOFTWARE & SUPPLIES		87,450	10,000
1.6550.056.422.000.00	REPAIR PARTS/MAT/LAB/GREASE		439,542	398,051
1.6550.056.423.000.00	GAS/DIESEL FUEL		164,288	165,000
1.6550.056.424.000.00	OIL		15,100	15,000
1.6550.056.425.000.00	TIRES AND TUBES		77,000	75,000
1.6550.056.462.000.00	COMPUTER EQUIPMENT		6,000	6,000
1.6550.056.471.000.00	SALES AND USE TAX EXPENSE		12,000	12,000
1.6550.056.552.000.00	LICENSE AND TITLE FEES		36	-
Total Other Costs		-	1,108,938	964,451
Total PRC 056 Transportation of Pupils		336	4,592,059	4,592,059

PRC 061 Classroom Materials/Instructional Supplies

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.061.411.000.00	SUPPLIES AND MATERIALS		387,111	385,115
Total Other Costs		-	387,111	385,115
Total PRC 061 Classroom Materials/Instructional Supplies		-	387,111	385,115

PRC 069 At Risk Student Services

Salaries

Account	Description	Positions	Current Budget	Proposed Budget
1.6850.069.113.000.00	DIRECTOR AND/OR SUPERVISOR	1	97,210	100,126

1.5420.069.116.000.00	ASSIST PRINCIPAL NON-TEACHING	9	533,119	539,308
1.5330.069.121.000.00	TEACHER	2	-	76,000
1.5840.069.131.000.00	INSTRUCT SUPPORT I/REG TCH	4	245,339	236,253
1.5310.069.142.000.00	TEACHER ASSISTANT - NCLB	1	24,382	25,106
1.5840.069.146.000.00	SPECIALIST-SCHOOL BASED	1	36,377	35,020
1.5400.069.151.000.00	OFFICE SUPPORT	1	45,000	26,780
1.5820.069.151.000.00	OFFICE SUPPORT		11,104	-
1.6710.069.152.000.00	TECHNICIAN	2	198,222	143,065
1.5310.069.162.000.00	SUB-REG TEACHER ABSENCE		76	-
1.5330.069.163.000.00	SUB-STAFF DEV ABSENSE		780	-
1.6540.069.173.000.00	CUSTODIAN	9	455,256	310,480
1.5350.069.198.000.00	TUTOR PAY-AFTER HOURS		69,549	50,000
1.5310.069.199.000.00	OVERTIME PAY		44	-
1.6540.069.199.000.00	OVERTIME PAY		4,717	6,000
Total Salaries		30	1,721,175	1,548,138

Benefits

Account	Description	Positions	Current Budget	Proposed Budget
1.5310.069.211.000.00	FICA/REGULAR		1,874	1,921
1.5330.069.211.000.00	FICA/REGULAR		64	5,814
1.5350.069.211.000.00	FICA/REGULAR		5,310	3,825
1.5400.069.211.000.00	FICA/REGULAR		3,168	2,049
1.5420.069.211.000.00	FICA/REGULAR		41,326	41,257
1.5820.069.211.000.00	FICA/REGULAR		744	-
1.5840.069.211.000.00	FICA/REGULAR		20,712	2,679
1.6540.069.211.000.00	FICA/REGULAR		35,968	24,135
1.6710.069.211.000.00	FICA/REGULAR		16,311	10,945
1.6850.069.211.000.00	FICA/REGULAR		6,757	7,660
1.5310.069.221.000.00	RETIREMENT/REGULAR		5,935	6,455
1.5330.069.221.000.00	RETIREMENT/REGULAR		-	19,540
1.5350.069.221.000.00	RETIREMENT/REGULAR		16,991	12,855
1.5400.069.221.000.00	RETIREMENT/REGULAR		10,559	6,885
1.5420.069.221.000.00	RETIREMENT/REGULAR		134,162	138,656
1.5820.069.221.000.00	RETIREMENT/REGULAR		2,721	-
1.5840.069.221.000.00	RETIREMENT/REGULAR		69,021	69,745
1.6540.069.221.000.00	RETIREMENT/REGULAR		104,723	81,110
1.6710.069.221.000.00	RETIREMENT/REGULAR		51,578	36,782
1.6850.069.221.000.00	RETIREMENT/REGULAR		23,817	25,745
1.5310.069.231.000.00	HEALTH INSURANCE		7,208	7,932
1.5330.069.231.000.00	HEALTH INSURANCE		-	15,864
1.5400.069.231.000.00	HEALTH INSURANCE		8,693	7,932
1.5420.069.231.000.00	HEALTH INSURANCE		57,232	71,388
1.5820.069.231.000.00	HEALTH INSURANCE		1,944	-
1.5840.069.231.000.00	HEALTH INSURANCE		43,986	39,660
1.6540.069.231.000.00	HEALTH INSURANCE		56,207	58,000
1.6710.069.231.000.00	HEALTH INSURANCE		16,738	15,864
1.6850.069.231.000.00	HEALTH INSURANCE		7,397	7,932
Total Benefits		-	751,146	722,630

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5330.069.311.000.00	CONTRACTED SERVICES		42,550	55,000
1.5840.069.311.000.00	CONTRACTED SERVICES		30,000	-
1.5850.069.311.000.00	CONTRACTED SERVICES		557,184	495,000
1.5880.069.311.000.00	CONTRACTED SERVICES		22,307	-

1.6300.069.311.000.00	CONTRACTED SERVICES	21,315	-
1.6850.069.311.000.00	CONTRACTED SERVICES	18,000	9,952
1.5330.069.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	11,530	120,000
1.5350.069.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	500	500
1.5850.069.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	1,500	1,500
1.6300.069.312.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	1,000	-
1.5840.069.332.000.00	TRAVEL REIMBURSEMENT	2,000	-
1.5850.069.332.000.00	TRAVEL REIMBURSEMENT	2,000	2,000
1.5330.069.411.000.00	SUPPLIES AND MATERIALS	11,040	10,000
1.5840.069.411.000.00	SUPPLIES AND MATERIALS	5,000	-
1.5850.069.411.000.00	SUPPLIES AND MATERIALS	5,500	4,000
1.6300.069.411.000.00	SUPPLIES AND MATERIALS	7,685	-
1.5330.069.418.000.00	COMPUTER SOFTWARE & SUPPLIES	67,960	44,000
1.5850.069.461.000.00	FURNITURE & EQUIPMENT	10,000	5,000
Total Other Costs		-	817,071
Total PRC 069 At Risk Student Services		30	3,289,392

PRC 130 Textbooks

Other Costs

Account	Description	Positions	Current Budget	Proposed Budget
1.5110.130.412.000.00	TEXTBOOKS		668,698	405,508
Total Other Costs		-	668,698	405,508
Total PRC 130 Textbooks		-	668,698	405,508
GRAND TOTAL		1,455	86,246,425	90,875,817

Federal Funds Budget

(based on planning allotments)

Revenues

Account	Description	FY 23/24 Projected Allocation
3.3600.017.000.000.000.00	CTE PROGRAM IMPROVEMENT	223,611
3.3600.049.000.000.000.00	IDEA VIB PRESCHOOL H&ICAPPED	118,623
3.3600.050.000.000.000.00	ESEA TITLE I - BASIC PROGRAM	4,050,151
3.3600.060.000.000.000.00	IDEA TITLE VIB H&ICAPPED	3,346,817
3.3600.103.000.000.000.00	TITLE II IMPROVING TEACHER QUALITY	548,987
3.3600.104.000.000.000.00	TITLE III LANGUAGE ACQUISITION	71,543
3.3600.108.000.000.000.00	EDUCATIONAL TECH-COMPETITIVE	323,315
Total Revenues		8,683,047

Expenditures

PRC 017 Career and Tech Ed Program

Salaries

Account	Description	Total
3.5120.017.162.000.000.00	Substitute Teacher - Regular Teacher Absence	2,755
3.5120.017.163.000.000.00	Substitute Teacher - Staff Development Absence	4,950
Total Salaries		7,705

Benefits

Account	Description	Total
3.5120.017.211.000.000.00	FICA / MEDICARE	478
Total Benefits		478

Contract Services

Account	Description	Total
3.5120.017.312.000.000.00	STAFF DEVELOPMENT - WORKSHOPS	20,000
3.6550.017.331.000.000.00	Pupil Transportation	20,000
3.8100.017.392.000.000.00	INDIRECT COSTS	4,477
Total Contract Services		44,477

Supplies, Materials, and Equipment

Account	Description	Total
3.5120.017.411.000.000.00	SUPPLIES & MATERIALS	36,406
3.5120.017.461.340.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	1,015
3.5120.017.461.356.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	4,678
3.5120.017.461.372.000.00	NON-CAPITALIZED EQUIPMENT (INVENTORIED)	2,339
3.5120.017.462.340.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	22,808
3.5120.017.462.356.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	56,565
3.5120.017.462.372.000.00	NON-CAPITALIZED COMPUTER HARDWARE (INVEN	25,140
3.5120.017.541.356.000.00	CAPITALIZED EQUIPMENT	22,000
Total Supplies, Materials, and Equipment		170,951
Total PRC 017 Career and Tech Ed Program		223,611

PRC 049 IDEA VI-B Preschool Handicapped

Salaries

Account	Description	Total
3.5230.049.163.000.000.00	SUB-STAFF DEV	3,000
3.6200.049.113.000.000.00	SAL-SPECIAL POP SUPPORT & DEV SRVS PAC D	70,244
3.6200.049.184.000.000.00	LONGEVITY	1,000
Total Salaries		74,244

Benefits

Account	Description	Total
3.5230.049.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	230
3.5230.049.221.000.000.00	EMPLOYER'S RETIREMENT	772
3.6200.049.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	5,450
3.6200.049.221.000.000.00	EMPLOYER'S RETIREMENT	18,338
3.6200.049.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.6200.049.232.000.000.00	WORKER'S COMPENSATION	100
Total Benefits		32,822

Contract Services

Account	Description	Total
3.5230.049.314.000.000.00	PRINTING	250
3.8100.049.392.000.000.00	INDIRECT COSTS	2,634
Total Contract Services		2,884

Supplies, Materials, and Equipment

Account	Description	Total
3.5230.049.411.000.000.00	SUPPLIES & MATERIALS	7,573
3.5230.049.418.000.000.00	SOFTWARE	100
3.6550.049.423.000.000.00	FUEL	1,000
Total Supplies, Materials, and Equipment		8,673
Total PRC 049 IDEA VI-B Preschool Handicapped		118,623

PRC 050 ESEA Title I - Basic Program

Salaries

Account	Description	Total
3.5330.050.121.304.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	40,000
3.5330.050.121.306.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	40,000
3.5330.050.121.308.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	80,000
3.5330.050.121.312.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	81,000
3.5330.050.121.320.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	78,000
3.5330.050.121.328.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	40,000
3.5330.050.121.332.000.00	Salary - Teacher	167,000
3.5330.050.121.336.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	79,000
3.5330.050.121.344.000.00	Salary - Teacher	79,000
3.5330.050.121.348.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	84,000
3.5330.050.121.350.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	81,000
3.5330.050.121.360.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	98,400
3.5330.050.121.362.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	93,000
3.5330.050.121.364.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	118,000

3.5330.050.121.376.000.00	Salary - Teacher	168,000
3.5330.050.121.378.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	39,000
3.5330.050.121.380.000.00	SAL-REMEDIAL & SUPPLEMENTAL K-12 SRVS TE	77,000
3.5330.050.125.304.000.00	ORIENTATION PAY	516
3.5330.050.125.308.000.00	NEW TEACHER ORIENTATION	516
3.5330.050.125.312.000.00	NEW TEACHER ORIENTATION	516
3.5330.050.125.332.000.00	Salary - New Hire Orientation	1,549
3.5330.050.125.336.000.00	ORIENTATION PAY	516
3.5330.050.125.344.000.00	Salary - New Hire Orientation	1,033
3.5330.050.125.360.000.00	NEW TEACHER ORIENTATION	1,033
3.5330.050.125.362.000.00	NEW TEACHER ORIENTATION	1,033
3.5330.050.125.364.000.00	ORIENTATION PAY	1,033
3.5330.050.125.376.000.00	Salary - New Hire Orientation	1,549
3.5330.050.135.000.000.00	SAL-LEAD TEACHER (SCHOOLWIDE OR DISTRICT	-
3.5330.050.143.860.000.00	Salary - Tutor	18,191
3.5330.050.143.860.000.00	Salary - Tutor	18,191
3.5330.050.143.860.000.00	Salary - Tutor	36,382
3.5330.050.143.860.000.00	Salary - Tutor	7,463
3.5330.050.143.860.000.00	Salary - Tutor	12,391
3.5330.050.143.860.000.00	Salary - Tutor	9,090
3.5330.050.162.304.000.00	SUBSTITUTE PAY - REGULAR	1,265
3.5330.050.162.306.000.00	SUBSTITUTE PAY - REGULAR	1,265
3.5330.050.162.308.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.312.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.320.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.328.000.00	SUBSTITUTE PAY - REGULAR	1,265
3.5330.050.162.332.000.00	Sub Pay - Reg Absence	5,060
3.5330.050.162.336.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.344.000.00	Sub Pay - Reg Absence	2,530
3.5330.050.162.348.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.350.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.360.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.362.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.162.364.000.00	SUBSTITUTE PAY - REGULAR	3,795
3.5330.050.162.376.000.00	Sub Pay - Reg Absence	5,060
3.5330.050.162.378.000.00	SUBSTITUTE PAY - REGULAR	1,265
3.5330.050.162.380.000.00	SUBSTITUTE PAY - REGULAR	2,530
3.5330.050.167.304.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.306.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.308.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.312.000.00	SAL-TA PAY/SUB REG ABSENCE	510
3.5330.050.167.320.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.328.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.332.000.00	Sub Pay - TA - For Teacher Reg Absence	510
3.5330.050.167.336.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.344.000.00	Sub Pay - TA - For Teacher Reg Absence	510

3.5330.050.167.348.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.350.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.360.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.362.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.364.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.376.000.00	Sub Pay - TA - For Teacher Reg Absence	510
3.5330.050.167.378.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.167.380.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	510
3.5330.050.181.304.000.00	SAL-SUPPLEMENTS	4,254
3.5330.050.181.306.000.00	SAL-SUPPLEMENTS	4,254
3.5330.050.181.308.000.00	SAL-SUPPLEMENTS	8,454
3.5330.050.181.312.000.00	SAL-SUPPLEMENTS	8,559
3.5330.050.181.320.000.00	SAL-SUPPLEMENTS	8,298
3.5330.050.181.328.000.00	SAL-SUPPLEMENTS	4,254
3.5330.050.181.332.000.00	Supplementary Pay	17,698
3.5330.050.181.336.000.00	SAL-SUPPLEMENTS	8,349
3.5330.050.181.344.000.00	Supplementary Pay	8,403
3.5330.050.181.348.000.00	SAL-SUPPLEMENTS	8,874
3.5330.050.181.350.000.00	SAL-SUPPLEMENTS	8,559
3.5330.050.181.360.000.00	SAL-SUPPLEMENTS	10,440
3.5330.050.181.362.000.00	SAL-SUPPLEMENTS	9,873
3.5330.050.181.364.000.00	SAL-SUPPLEMENTS	12,498
3.5330.050.181.376.000.00	Supplementary Pay	17,803
3.5330.050.181.378.000.00	SAL-SUPPLEMENTS	4,149
3.5330.050.181.380.000.00	SAL-SUPPLEMENTS	8,139
3.5330.050.184.000.000.00	SAL-LONGEVITY	-
3.5330.050.187.000.000.00	Salary Differential	-
3.5330.050.189.000.000.00	DISABILITY	13,625
3.5340.050.121.308.000.00	Salary - Teacher	52,000
3.5340.050.121.320.000.00	SAL-TEACHER	98,000
3.5340.050.121.348.000.00	Salary - Teacher	45,000
3.5340.050.121.350.000.00	SAL-TEACHER	97,000
3.5340.050.121.360.000.00	Salary - Teacher	55,000
3.5340.050.121.362.000.00	Salary - Teacher	43,000
3.5340.050.142.348.000.00	Salary - TA	24,375
3.5340.050.142.360.000.00	Salary - TA	24,375
3.5340.050.142.362.000.00	Salary - TA	73,125
3.5340.050.162.308.000.00	Sub Pay - Reg Absence	1,265
3.5340.050.162.320.000.00	SAL-SUB TEACHER	2,530
3.5340.050.162.348.000.00	Sub Pay - Reg Absence	1,265
3.5340.050.162.350.000.00	SAL-SUB TEACHER	2,530
3.5340.050.162.360.000.00	Sub Pay - Reg Absence	1,265
3.5340.050.162.362.000.00	Sub Pay - Reg Absence	1,265
3.5340.050.165.348.000.00	Sub Pay - Non-Teaching	1,265
3.5340.050.165.360.000.00	Sub Pay - Non-Teaching	1,265
3.5340.050.165.362.000.00	Sub Pay - Non-Teaching	2,530

3.5340.050.181.308.000.00	Supplementary Pay	5,460
3.5340.050.181.320.000.00	SAL-SUPPLEMENTARY PAY	10,290
3.5340.050.181.348.000.00	Supplementary Pay	4,725
3.5340.050.181.350.000.00	SAL-SUPPLEMENTARY PAY	10,185
3.5340.050.181.360.000.00	Supplementary Pay	5,775
3.5340.050.181.362.000.00	Supplementary Pay	4,515
3.5880.050.131.000.000.00	Salary - Teacher	30,591
3.5880.050.181.000.000.00	Supplementary Pay	3,212
3.6300.050.113.810.000.00	Salary	42,108
3.6300.050.113.810.000.00	Salary	38,504
3.6300.050.151.810.000.00	Salary	38,184
3.6300.050.181.810.000.00	Supplementary Pay	4,952
3.6300.050.181.810.000.00	Supplementary Pay	3,850
3.6300.050.184.810.000.00	Longevity	1,496
3.6300.050.184.810.000.00	Longevity	1,733
Total Salaries		2,505,467

Benefits

Account	Description	Total
3.5330.050.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	1,042
3.5330.050.211.304.000.00	EMPLOYER'S SOCIAL SECURITY	3,561
3.5330.050.211.306.000.00	EMPLOYER'S SOCIAL SECURITY	3,521
3.5330.050.211.308.000.00	EMPLOYER'S SOCIAL SECURITY	7,039
3.5330.050.211.312.000.00	EMPLOYER'S SOCIAL SECURITY	7,123
3.5330.050.211.320.000.00	EMPLOYER'S SOCIAL SECURITY	6,834
3.5330.050.211.328.000.00	EMPLOYER'S SOCIAL SECURITY	3,521
3.5330.050.211.332.000.00	Employer's Soc Sec-Regular	14,674
3.5330.050.211.336.000.00	EMPLOYER'S SOCIAL SECURITY	6,954
3.5330.050.211.344.000.00	Employer's Soc Sec-Regular	6,998
3.5330.050.211.348.000.00	EMPLOYER'S SOCIAL SECURITY	7,337
3.5330.050.211.350.000.00	EMPLOYER'S SOCIAL SECURITY	7,084
3.5330.050.211.360.000.00	EMPLOYER'S SOCIAL SECURITY	8,638
3.5330.050.211.362.000.00	EMPLOYER'S SOCIAL SECURITY	8,181
3.5330.050.211.364.000.00	EMPLOYER'S SOCIAL SECURITY	10,391
3.5330.050.211.376.000.00	Employer's Soc Sec-Regular	14,759
3.5330.050.211.378.000.00	EMPLOYER'S SOCIAL SECURITY	3,437
3.5330.050.211.380.000.00	EMPLOYER'S SOCIAL SECURITY	6,746
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	1,392
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	1,392
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	2,783
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	571
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	948
3.5330.050.211.860.000.00	Employer's Soc Sec-Regular	695
3.5330.050.221.304.000.00	EMPLOYER'S RETIREMENT	11,655
3.5330.050.221.306.000.00	EMPLOYER'S RETIREMENT	11,522
3.5330.050.221.308.000.00	EMPLOYER'S RETIREMENT	23,032

3.5330.050.221.312.000.00	EMPLOYER'S RETIREMENT	23,317
3.5330.050.221.320.000.00	EMPLOYER'S RETIREMENT	22,344
3.5330.050.221.328.000.00	EMPLOYER'S RETIREMENT	11,522
3.5330.050.221.332.000.00	Employer's Retirement	48,071
3.5330.050.221.336.000.00	EMPLOYER'S RETIREMENT	22,748
3.5330.050.221.344.000.00	Employer's Retirement	22,895
3.5330.050.221.348.000.00	EMPLOYER'S RETIREMENT	24,037
3.5330.050.221.350.000.00	EMPLOYER'S RETIREMENT	23,184
3.5330.050.221.360.000.00	EMPLOYER'S RETIREMENT	28,413
3.5330.050.221.362.000.00	EMPLOYER'S RETIREMENT	26,877
3.5330.050.221.364.000.00	EMPLOYER'S RETIREMENT	33,987
3.5330.050.221.376.000.00	Employer's Retirement	48,356
3.5330.050.221.378.000.00	EMPLOYER'S RETIREMENT	11,238
3.5330.050.221.380.000.00	EMPLOYER'S RETIREMENT	22,046
3.5330.050.231.304.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5330.050.231.306.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5330.050.231.308.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.312.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.320.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.328.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5330.050.231.332.000.00	Employer's Hospitalization	31,728
3.5330.050.231.336.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.344.000.00	Employer's Hospitalization	15,864
3.5330.050.231.348.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.350.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.360.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.362.000.00	EMPLOYER'S HEALTH INSURANCE	15,864
3.5330.050.231.364.000.00	EMPLOYER'S HEALTH INSURANCE	23,796
3.5330.050.231.376.000.00	Employer's Hospitalization	31,728
3.5330.050.231.378.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5330.050.231.380.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5330.050.232.000.000.00	WORKER'S COMPENSATION	15,000
3.5340.050.211.308.000.00	Employer's Soc Sec-Regular	4,492
3.5340.050.211.320.000.00	FICA	8,478
3.5340.050.211.348.000.00	Employer's Soc Sec-Regular	5,862
3.5340.050.211.350.000.00	FICA	8,393
3.5340.050.211.360.000.00	Employer's Soc Sec-Regular	6,708
3.5340.050.211.362.000.00	Employer's Soc Sec-Regular	9,519
3.5340.050.221.308.000.00	Employer's Retirement	14,790
3.5340.050.221.320.000.00	RETIREMENT	27,874
3.5340.050.221.348.000.00	Employer's Retirement	19,073
3.5340.050.221.350.000.00	RETIREMENT	27,589
3.5340.050.221.360.000.00	Employer's Retirement	21,918
3.5340.050.221.362.000.00	Employer's Retirement	31,053
3.5340.050.231.308.000.00	Employer's Hospitalization	7,932
3.5340.050.231.320.000.00	HEALTH INS	15,864

3.5340.050.231.348.000.00	Employer's Hospitalization	15,864
3.5340.050.231.350.000.00	HEALTH INS	15,864
3.5340.050.231.360.000.00	Employer's Hospitalization	15,864
3.5340.050.231.362.000.00	Employer's Hospitalization	23,796
3.5340.050.232.000.000.00	WORKERS COMP	5,000
3.5880.050.211.000.000.00	Employer's Soc Sec-Regular	2,586
3.5880.050.221.000.000.00	Employer's Retirement	8,701
3.5880.050.231.000.000.00	Employer's Hospitalization	3,966
3.5880.050.232.000.000.00	Workers Comp Ins	350
3.6300.050.211.810.000.00	Employer's Soc Sec-Regular	6,635
3.6300.050.211.810.000.00	Employer's Soc Sec-Regular	3,373
3.6300.050.221.810.000.00	Employer's Retirement	22,326
3.6300.050.221.810.000.00	Employer's Retirement	11,348
3.6300.050.231.810.000.00	Employer's Hospitalization	11,898
3.6300.050.231.810.000.00	Employer's Hospitalization	3,966
3.6300.050.232.810.000.00	Workers Comp Ins	1,300
Total Benefits		1,197,936

Contract Services

Account	Description	Total
3.5340.050.332.308.000.00	Travel/Mileage Reimbursement	150
3.5340.050.332.320.000.00	TRAVEL	500
3.5340.050.332.348.000.00	Travel/Mileage Reimbursement	600
3.5340.050.332.350.000.00	TRAVEL	600
3.5340.050.332.360.000.00	Travel/Mileage Reimbursement	150
3.5340.050.332.362.000.00	Travel/Mileage Reimbursement	200
3.5880.050.332.000.000.00	Travel/Mileage Reimbursement	800
3.6300.050.312.810.000.00	Workshop Expense/Allowable Travel	8,000
3.6300.050.312.810.000.00	Workshop Expense/Allowable Travel	575
3.6300.050.313.810.000.00	Advertising	3,500
3.6300.050.314.810.000.00	Printing	2,500
3.6300.050.332.810.000.00	Travel/Mileage Reimbursement	4,000
3.6300.050.332.810.000.00	Travel/Mileage Reimbursement	1,500
3.6550.050.331.000.000.00	CONTRACT PUPIL TRANSPORTATION/(CHARTERED	10,000
3.6550.050.331.000.000.00	Homeless Transportation	10,000
3.8100.050.392.000.000.00	INDIRECT COSTS	89,936
Total Contract Services		133,011

Supplies, Materials, and Equipment

Account	Description	Total
3.5330.050.411.304.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.304.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.306.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.306.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.308.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.308.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.312.000.00	SUPPLIES & MATERIALS	1

3.5330.050.411.312.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.320.000.00	SUPPLIES & MATERIALS	74,571
3.5330.050.411.320.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.328.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.328.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.332.000.00	Supplies & Materials	56,305
3.5330.050.411.336.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.336.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.344.000.00	Supplies & Materials	40,496
3.5330.050.411.348.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.348.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.350.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.350.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.360.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.360.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.362.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.362.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.364.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.364.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.378.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.378.000.00	SUPPLIES AND MATERIALS	1
3.5330.050.411.380.000.00	SUPPLIES & MATERIALS	1
3.5330.050.411.380.000.00	SUPPLIES AND MATERIALS	1
3.5340.050.411.308.000.00	Supplies & Materials	1,983
3.5340.050.411.320.000.00	Supplies & Materials	1,968
3.5340.050.411.348.000.00	Supplies & Materials	1,978
3.5340.050.411.350.000.00	Supplies & Materials	1,961
3.5340.050.411.360.000.00	Supplies & Materials	1,974
3.5340.050.411.362.000.00	Supplies & Materials	1,964
3.5880.050.411.000.000.00	SUPPLIES & MATERIALS	23,486
3.5880.050.411.000.000.00	Supplies & Materials	1,990
3.5880.050.411.304.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.306.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.308.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.312.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.320.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.328.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.336.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.348.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.350.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.360.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.362.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.364.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.378.000.00	SUPPLIES & MATERIALS	1
3.5880.050.411.380.000.00	SUPPLIES & MATERIALS	1
3.5880.050.459.304.000.00	OTHER FOOD PURCHASES	1

3.5880.050.459.306.000.00	OTHER FOOD PURCHASES	1
3.5880.050.459.308.000.00	OTHER FOOD	1
3.5880.050.459.312.000.00	OTHER FOOD	1
3.5880.050.459.320.000.00	OTHER FOOD PURCHASES	1
3.5880.050.459.328.000.00	OTHER FOOD	1
3.5880.050.459.336.000.00	OTHER FOOD	1
3.5880.050.459.348.000.00	OTHER FOOD	1
3.5880.050.459.350.000.00	OTHER FOOD	1
3.5880.050.459.360.000.00	OTHER FOOD	1
3.5880.050.459.362.000.00	OTHER FOOD	1
3.5880.050.459.364.000.00	OTHER FOOD	1
3.5880.050.459.378.000.00	OTHER FOOD	1
3.5880.050.459.380.000.00	OTHER FOOD	1
3.6300.050.411.810.000.00	Supplies & Materials	4,865
3.6300.050.418.810.000.00	Software	140
Total Supplies, Materials, and Equipment		213,736
Total PRC 050ESEA Title I - Basic Program		4,050,151

PRC 060 IDEA VI-B Children with Disabilities

Salaries

Account	Description	Total
3.5210.060.121.000.000.00	SAL-CHILDREN WITH DISABILITIES TEACHER/P	624,897
3.5210.060.142.000.000.00	SAL-TEACHER ASSIST	738,624
3.5210.060.148.000.000.00	Non-Cert Instructor	50,940
3.5210.060.162.000.000.00	SUBSTITUTE PAY - REGULAR	1,000
3.5210.060.162.304.000.00	SUBSTITUTE PAY - REGULAR	-
3.5210.060.165.000.000.00	SAL-TA SUBSTITUTE	1,000
3.5210.060.167.000.000.00	SAL-TEACHER ASST SAL-SUBSTITUTE PAY	1,000
3.5210.060.181.000.000.00	SAL-SUPPLEMENTARY PAY	1,000
3.5210.060.184.000.000.00	LONGEVITY PAY	1,000
3.5210.060.199.000.000.00	OVERTIME PAY	1,000
3.5230.060.121.000.000.00	SAL-TEACHER	281,267
3.6200.060.131.000.000.00	SAL-INSTR SUPPORT 1	250,296
3.6200.060.151.000.000.00	SAL-CLERICAL	96,000
3.6200.060.181.000.000.00	SAL-SUPPLEMENTARY PAY	-
3.6200.060.184.000.000.00	LONGEVITY PAY	10,000
3.6200.060.187.000.000.00	SAL-LOCAL SALARY DIFFERENTIAL	3,000
3.6550.060.147.000.000.00	SAL-TRANSPORTATION SAFETY ASSIST	36,000
3.6550.060.199.000.000.00	OVERTIME PAY	1,000
Total Salaries		2,098,024

Benefits

Account	Description	Total
3.5210.060.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	108,665
3.5210.060.221.000.000.00	EMPLOYER'S RETIREMENT	365,627
3.5210.060.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	364,872
3.5210.060.232.000.000.00	WORKER'S COMPENSATION	1,929

3.5230.060.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	21,517
3.5230.060.221.000.000.00	EMPLOYER'S RETIREMENT	72,398
3.5230.060.231.000.000.00	HEALTH INS	47,592
3.5230.060.232.000.000.00	WORKER'S COMPENSATION	100
3.6200.060.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	27,486
3.6200.060.221.000.000.00	EMPLOYER'S RETIREMENT	92,483
3.6200.060.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	63,456
3.6200.060.232.000.000.00	WORKER'S COMPENSATION	100
3.6550.060.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	2,831
3.6550.060.221.000.000.00	EMPLOYER'S RETIREMENT	257
3.6550.060.232.000.000.00	WORKERS COMP	100
Total Benefits		1,169,413

Contract Services

Account	Description	Total
3.5240.060.311.000.000.00	CONTRACTED SERVICES-SPEECH	5,177
3.8100.060.392.000.000.00	INDIRECT COSTS	74,203
Total Contract Services		79,381
Total PRC 060 IDEA VI-B Children with Disabilities		3,346,817

PRC 103 Supportive Effective Instruction

Salaries

Account	Description	Total
3.6110.103.113.810.000.00	SAL-REG CURR SUP & DEV SRVS DIRECTOR	41,203
3.6620.103.113.000.000.00	HUMAN RESOURCES-SALARY-DIR/SUPV	325,235
3.6110.103.184.810.000.00	LONGEVITY	1
3.6620.103.184.000.000.00	LONGEVITY	1
Total Salaries		366,440

Benefits

Account	Description	Total
3.6110.103.211.810.000.00	EMPLOYER'S SOCIAL SECURITY	3,152
3.6620.103.211.000.000.00	FICA	24,881
3.6110.103.221.810.000.00	EMPLOYER'S RETIREMENT	10,606
3.6620.103.221.000.000.00	RETIREMENT	83,716
3.6110.103.231.810.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.6620.103.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	39,660
3.6110.103.232.810.000.00	WORKERS COMP	1
3.6620.103.232.000.000.00	WORKERS COMP	1
Total Benefits		169,948

Contract Services

Account	Description	Total
3.5870.103.312.000.000.00	WORKSHOP EXPENSES	398
3.5870.103.312.860.000.10	WORKSHOP EXPENSE	1
3.5870.103.312.860.000.11	WORKSHOP EXPENSE	1
3.5870.103.312.860.000.12	WORKSHOP EXPENSE	1
3.5870.103.312.860.000.13	WORKSHOP EXPENSE	1
3.5870.103.312.860.000.15	WORKSHOP EXPENSE	1

3.5870.103.312.860.000.16	WORKSHOP EXPENSE	1
3.6110.103.312.810.000.00	WORKSHOP EXPENSES	1
3.6110.103.332.810.000.00	TRAVEL	1
3.6620.103.332.000.000.00	TRAVEL / MILEAGE REIMBURSEMENT	1
3.5210.103.351.000.000.00	TUITION FEES	1
3.8100.103.392.000.000.00	INDIRECT COSTS	12,191
Total Contract Services		12,599
Total PRC 103 Supportive Effective Instruction		548,987

PRC 104 Language Acquisition Grant

Salaries

Account	Description	Total
3.5270.104.121.000.000.00	SAL-LEP TEACHER	38,000
3.5270.104.181.000.000.00	SUPPLEMENTARY PAY	3,990
Total Salaries		41,990

Benefits

Account	Description	Total
3.5270.104.211.000.000.00	EMPLOYER'S SOCIAL SECURITY	3,212
3.5270.104.221.000.000.00	EMPLOYER'S RETIREMENT	10,808
3.5270.104.231.000.000.00	EMPLOYER'S HEALTH INSURANCE	7,932
3.5270.104.232.000.000.00	WORKER'S COMPENSATION	382
Total Benefits		22,335

Contract Services

Account	Description	Total
3.8100.104.392.000.000.00	INDIRECT COSTS	1,589
Total Contract Services		1,589

Supplies, Materials, and Equipment

Account	Description	Total
3.5330.104.411.000.000.00	SUPPLIES AND MATERIALS	5,630
Total Supplies, Materials, and Equipment		5,630
Total PRC 104 Language Acquisition Grant		71,543

PRC 108 Student Support & Academic Enrichment Grant

Salaries

Account	Description	Total
3.5830.108.131.000.000.00	Guidance Services - Salary - Instruct. Support I - Reg	61,058
3.5830.108.181.000.000.00	Guidance Services - Supplementary Pay	6,411
Total Salaries		67,470

Benefits

Account	Description	Total
3.5830.108.211.000.000.00	Guidance Services - Employer's Soc Sec - Regular	5,161
3.5830.108.221.000.000.00	Guidance Services - Employer's Retirement	17,367
3.5830.108.231.000.000.00	Guidance Services - Employer's Hospitalization	7,932
3.5830.108.232.000.000.00	Guidance Services - Employer's Workers' Comp Ins	1,081
Total Benefits		31,541

Contract Services

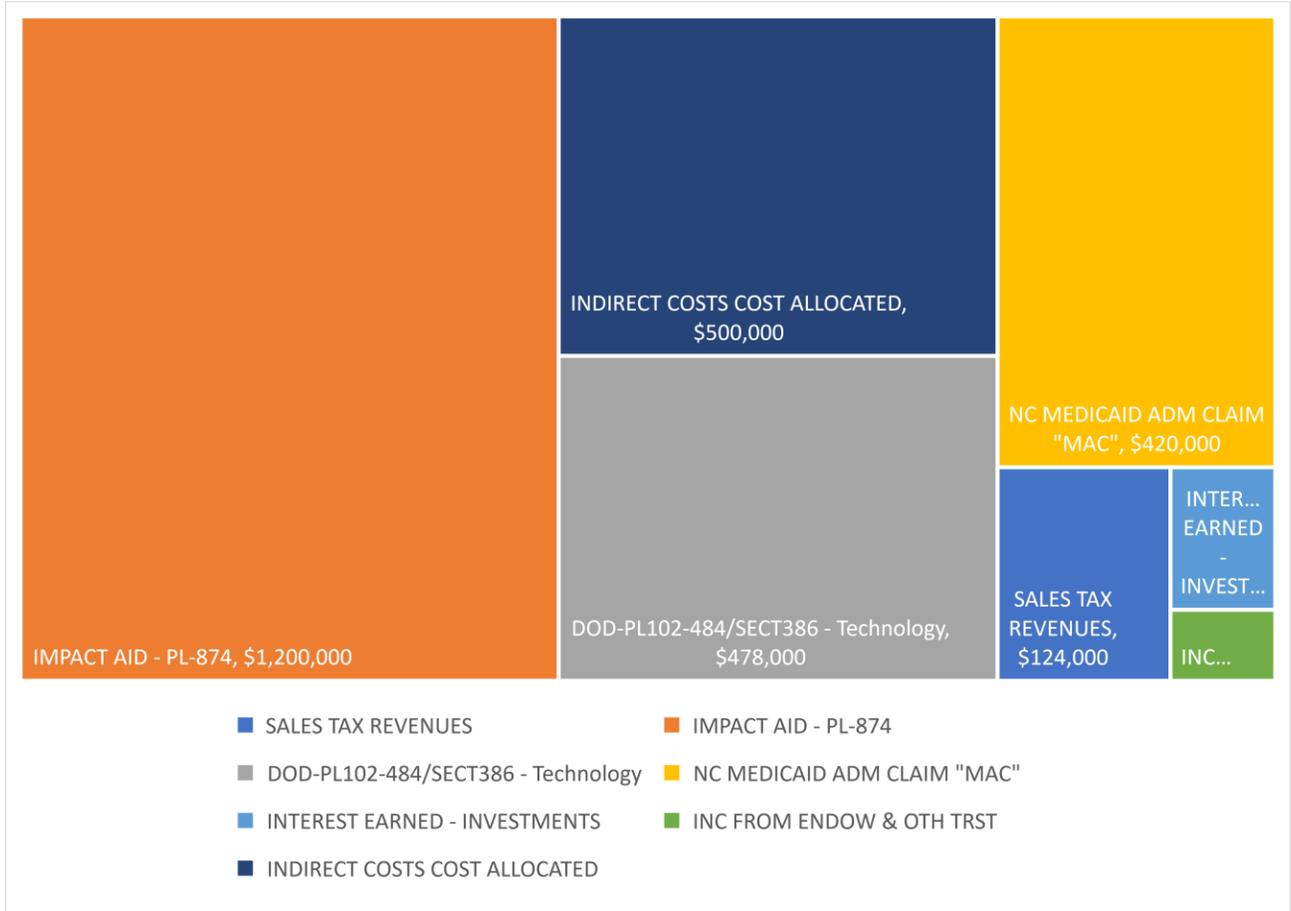
Account	Description	Total
3.5830.108.332.000.000.00	Guidance Services - Travel Reimbursement	12,000
3.8100.108.392.000.000.00	INDIRECT COSTS	7,179
Total Contract Services		19,179

Supplies, Materials, and Equipment

Account	Description	Total
3.5860.108.418.000.000.00	Instructional Technology - Computer Software and Supplies	179,142
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	3,018
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	9,959
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	4,049
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	503
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	453
3.5860.108.418.860.000.00	Instructional Technology - Computer Software and Supplies	1,534
3.6110.108.411.000.000.00	Regular Curricular - Supplies and Materials	3,466
3.6110.108.462.000.000.00	Regular Curricular - Computer Equipment	3,000
Total Supplies, Materials, and Equipment		205,125
Total PRC 108 Student Support & Academic Enrichment Grant		323,315
GRAND TOTAL		8,683,047

Other Restricted Fund

Revenues



Account	Description	Projected 22/23	Projected 23/24
8.3250.000.000.000.000.00	SALES TAX REVENUES	\$125,000.00	\$124,000
8.3590.308.000.000.000.00	IMPACT AID - PL-874	\$1,250,000.00	\$1,200,000
8.3590.345.000.000.000.00	DOD-PL102-484/SECT386 - Technology	\$520,000.00	\$478,000
8.3700.305.000.000.000.00	NC MEDICAID ADM CLAIM "MAC"	\$310,000.00	\$420,000
8.4450.000.000.000.000.00	INTEREST EARNED - INVESTMENTS	\$10,000.00	\$50,000
8.4470.000.000.000.000.00	INC FROM ENDOW & OTH TRST	\$25,000.00	\$25,000
8.4880.000.000.000.000.00	INDIRECT COSTS COST ALLOCATED	\$700,000.00	\$500,000
Total Revenues		\$2,940,000.00	\$2,797,000.00

Budget Detail

Local PRC 305 - NC Medicaid ADM

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
8.5110.305.311.000.000.00	CONTRACT SERVICES	60,000	60,000
8.5110.305.411.000.000.00	INSTRUCTIONAL SUPPLIES	5,000	5,000
Total Other Costs		65,000	65,000
Total Purpose 5110		65,000	65,000

Purpose 5850

Other Costs

Account	Description	Current Budget	Proposed Budget
8.5850.305.311.000.000.00	SAFETY AND SECURITY CONTRACT SVC - vector trng	15,000	15,500
Total Other Costs		15,000	15,500
Total Purpose 5850		15,000	15,500

Purpose 6910

Other Costs

Account	Description	Current Budget	Proposed Budget
8.6910.305.418.000.000.00	SOFTWARE	20,000	19,500
Total Other Costs		20,000	19,500
Total Purpose 6910		20,000	19,500
Total Local PRC 305 - NC Medicaid ADM		100,000	100,000

Local 308 - EC Impact Aid Allocation

Purpose 5210

Salaries

Account	Description	Current Budget	Proposed Budget
8.5210.308.148.000.000.00	NON-CERT INSTRUCTOR	2,829	-
8.5210.308.163.000.000.00	SUB-STAFF DEV ABSENSE	5,943	10,000
Total Salaries		8,772	10,000

Benefits

Account	Description	Current Budget	Proposed Budget
8.5210.308.211.000.000.00	FICA/REGULAR	2,193	765
8.5210.308.221.000.000.00	RETIREMENT/REGULAR	3,112	2,571
8.5210.308.231.000.000.00	HEALTH INSURANCE	2,660	-
Total Benefits		7,965	3,336

Other Costs

Account	Description	Current Budget	Proposed Budget
8.5210.308.312.000.000.00	WORKSHOP EXP/ALLOWABLE TRAVEL	7,163	10,000
8.5210.308.314.000.000.00	PRINTING & BINDING FEES	1,300	1,300
8.5210.308.361.000.000.00	MEMBERSHIP DUES AND FEES	400	800
8.5210.308.411.000.000.00	SUPPLIES AND MATERIALS	70,500	70,190
8.5210.308.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	400	534
8.5210.308.461.000.000.00	FURNITURE & EQUIPMENT	300	1,000
8.5210.308.462.000.000.00	COMPUTER EQUIPMENT	1,500	1,000
Total Other Costs		81,563	84,824
Total Purpose 5850		98,300	98,160

Purpose 6910

Other Costs

Account	Description	Current Budget	Proposed Budget
8.6200.308.332.000.000.00	TRAVEL REIMBURSEMENT	1,000	500

8.6200.308.341.000.000.00	TELEPHONE	700	1,340
Total Other Costs		1,700	1,840
Total Purpose 6910		1,700	1,840
Total Local PRC 308 - EC Impact Aid Allocation		100,000	100,000

Local 345 - Technology

Purpose 5110

Other Costs

Account	Description	Current Budget	Proposed Budget
8.5110.345.311.000.000.00	CONTRACT SERVICES	86,850	86,850
8.5110.345.312.000.000.00	WORKSHOP - ALLOWABLE TRAVEL	300	300
8.5110.345.332.000.000.00	TRAVEL	300	300
8.5110.345.462.000.000.00	COMPUTER HARDWARE	13,500	13,500
Total Other Costs		100,950	100,950
Total Purpose 5110		100,950	100,950

Purpose 5400

Other Costs

Account	Description	Current Budget	Proposed Budget
8.5400.345.311.000.000.00	CONTRACT SERVICES	9,840	9,840
Total Other Costs		9,840	9,840
Total Purpose 5400		9,840	9,840

Purpose 6400

Other Costs

Account	Description	Current Budget	Proposed Budget
8.6400.345.311.000.000.00	CONTRACT SERVICES	77,379	77,379
8.6400.345.312.000.000.00	WORKSHOP EXPENSES	500	500
8.6400.345.313.000.000.00	ADVERTISING	7,800	7,800
8.6400.345.343.000.000.00	TELECOMMUNICATIONS SVC	45,000	45,000
8.6400.345.411.000.000.00	CONVERSION TO OPTIC FIBER	10,000	10,000
8.6400.345.418.000.000.00	SOFTWARE	235,403	168,231
8.6400.345.422.000.000.00	REPAIRS	46,200	46,200
8.6400.345.462.000.000.00	NONCAPITALIZED COMPUTER EQUIPMENT	5,300	5,300
8.6400.345.551.000.000.00	VEHICLES	4,800	4,800
Total Other Costs		432,382	365,210
Total Purpose 6400		432,382	365,210

Purpose 6580

Other Costs

Account	Description	Current Budget	Proposed Budget
8.6580.345.418.000.000.00	COMPUTER SOFTWARE & SUPPLIES	2,000	2,000
Total Other Costs		2,000	2,000
Total Purpose 6580		2,000	2,000
Total Local 345 - Technology		545,172	478,000

Local 830 - Utilities (Electric)

Purpose 6530

Other Costs

Account	Description	Current Budget	Proposed Budget
8.6530.830.321.000.000.00	ELECTRICAL SRVS	2,500,000	2,119,000
Total Other Costs		2,500,000	2,119,000
Total Purpose 6530		2,500,000	2,119,000
Total Local 830 - Utilities (Electric)		2,500,000	2,119,000
Grand Total		3,245,172	2,797,000



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