ROCKINGHAM COUNTY SCHOOLS DRAFT PROPOSED BUDGET SUMMARY 2023-2024

	 2023-2024
State Public School Fund	\$ 91,730,744.00
Local Current Expense Fund	27,192,178.00
Federal Grant Fund	20,251,802.77
Capital Outlay Fund	20,910,861.00
School Food Service Fund	6,921,485.00
School Age Child Care Fund	791,495.00
Other Restricted Funds	 8,103,694.00
Total Budget	\$ 175,902,259.77

Changes made to Local Current Expense Fund from original draft proposed budget provided on 2/13/23 are detailed below. Other funds remained the same from original draft proposal. Original draft proposed bugdet remains posted online for reference.

	LOCAL CURRENT EXPENSE FUND						
		PROPOSED 2023-2024	2	022-2023			
ACCOUNT		BUDGET		BUDGET		COMMENTS	
CODE	DESCRIPTION	DODGET		JUDGET		COMMENTS	
0022							
REVENUE							
2.4110.000.000	County Appropriation	18,617,840				elow (\$15,834,840 regular appropriation + \$2,783,000 increase requested)	
2.4410.000.000	Fines & Forfeitures	300,000				current and historical earnings. Includes the	
						all penalties and forfeitures and all fines collected	
						rrent Collections.	
2.4450.000.000	Interest	10,000		10,000	based on Cu	nen concetons.	
2.4470.000.000	Reimbursements	30,000		30,000			
2.4910.000.000	Fund Balance Appropriated	8,234,338		8,218,510			
		07.000.000	<u> </u>	24,202,270			
	Total	27,192,178	┥ ╞━━━━	24,393,350			
Note: Proposed hudget pr	parad with actimated planning ADM of 10.968 t	for 2023-2024 and e	etimated	1% salary incre	assa for carti	fied and classified staff	
Note: Proposed budget pre	pared with estimated planning ADM of 10,968 f	for 2023-2024 and e	estimated	4% salary increa	ease for certi	fied and classified staff	
		for 2023-2024 and e	estimated				
	pared with estimated planning ADM of 10,968 f nployer matching rates: 7.65%	for 2023-2024 and e	estimated	2		fied and classified staff Employer matching rates:	
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement	mployer matching rates: 7.65% 25.75%	for 2023-2024 and e	estimated	2 7.1 24	2022-2023 7.65% 24.50%	Employer matching rates:	
Estimated 2023-2024 E Employers Soc. Sec.	nployer matching rates: 7.65%	for 2023-2024 and e		2 7.1 24	<u>2022-2023 </u> 7.65%	Employer matching rates:	
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement	mployer matching rates: 7.65% 25.75%	for 2023-2024 and e		2 7.1 24	2022-2023 7.65% 24.50%	Employer matching rates:	
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement	mployer matching rates: 7.65% 25.75%	for 2023-2024 and e		2 7.1 24	2022-2023 7.65% 24.50%	Employer matching rates:	Cost
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee			2 7.1 24	2022-2023 7.65% 24.50%	Employer matching rates: oyee Line item description	
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022:	\$12,220,967		2 7.1 24	2022-2023 7.65% 24.50% 37,397/emple	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24)	\$235,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024:	\$12,220,967 -\$8,234,338		24 7. 24 \$7	2022-2023 I (.65% 24.50% 57,397/emple cipated	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24)	\$235,000 \$175,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022:	\$12,220,967		2 7. 24 \$7 87 RCS Antici	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%)	\$235,000 \$175,000 \$143,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024:	\$12,220,967 -\$8,234,338		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24)	\$235,000 \$175,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024:	\$12,220,967 -\$8,234,338		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%)	\$235,000 \$175,000 \$143,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024:	\$12,220,967 -\$8,234,338		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350)	\$235,000 \$175,000 \$143,000 \$90,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local * The RCS Finance Comm	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss	\$12,220,967 -\$8,234,338 \$3,986,629		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher)	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tocal tocal tocal tocal	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss cific line items to include in our local county ap	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emplo 57,397/emplo 57,397/emplo 61 61 61 61 61 61 61 61 61 61 61 61 61	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tocal tocal tocal tocal	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be Increas	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tocal tocal tocal tocal	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss cific line items to include in our local county ap	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs Cultural Arts - All-County events	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000 \$15,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tocal tocal tocal tocal	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss cific line items to include in our local county ap	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be Increas	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs Cultural Arts - All-County events Permanent Substitutes at all schools (23 positions)	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000 \$15,000 \$500,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tothe County	nployer matching rates: 7.65% 25.75% \$8,350/employee Current Expense Fund Balance as of 6/30/2022: Fund Balance Appropriated for FY2023-2024: Fund Balance Unappropriated: ttee held a meeting on March 3, 2023 to discuss cific line items to include in our local county ap	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be Increas	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'l positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs Cultural Arts - All-County events Permanent Substitutes at all schools (23 positions) Intervention Specialist at each elementary school (13 positions)	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000 \$15,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tothe County	mployer matching rates: 7.65% 25.75% \$8,350/employee	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be Increas	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs Cultural Arts - All-County events Permanent Substitutes at all schools (23 positions)	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000 \$15,000 \$500,000
Estimated 2023-2024 E Employers Soc. Sec. Employers Retirement Employers Hospital Local tothe County	mployer matching rates: 7.65% 25.75% \$8,350/employee	\$12,220,967 -\$8,234,338 \$3,986,629 : the draft proposed propriation request		RCS Antici Salary/Be Increas	2022-2023 I 7.65% 24.50% 37,397/emple cipated enefit ses	Employer matching rates: oyee Line item description Certified Salary Increase (4% estimate for FY 2023-24) Classified Salary Increase (4% estimate for FY 2023-24) Retirement (24.5% to 25.75%) Health Insurance (\$7,397 to \$8,350) Subtotal SCORE - Add'I positions (1 BH, 1 classroom teacher, 1 CTE teacher) Extra Duty Pay for teachers Athletic needs Cultural Arts - All-County events Permanent Substitutes at all schools (23 positions) Intervention Specialist at each elementary school (13 positions) Teacher Assistants at South End (3 positions)	\$235,000 \$175,000 \$143,000 \$90,000 \$643,000 \$225,000 \$230,000 \$60,000 \$15,000 \$500,000 \$975,000

	LOCAL CURRENT EXPENSE FUND			
001 REGULAR TEACH	IERS			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	125,000	75,000	For teachers who are licensure exceptions
2.5110.001.121.392	Salary - Teacher	50,000	-	Request for additional classroom teacher at SCORE
2.5110.001.123	Salary - JROTC	-	-	Moved to Fund 8 and Fund 1
2.5110.001.125	New Teacher Orientation	5,000		Sub pay for new teachers to attend new teacher orientation
2.5110.001.127	Salary Master Teacher	50,000		National Board pay for ICs - Moved from State
2.5110.001.129	Salary - Differential	1,000		Salary differential for held harmless
2.5110.001.181	Supplement Pay	50,000	50,000	Reflects teachers supplements @ flat rate and sign up bonus
				Most of the supplements are paid from state PRC 031
				Appropriated \$500,000 from local fund balance for increase in teacher supplement pay
				in 2020-21. Budgeted this increase in state 031 for 2021-22, 2022-23, and 2023-24
2.5110.001.187	Salary - Differential	7,000		National Board pay
2.5110.001.192	Stipend - Added Responsibility	10,000	4,000	Additional responsibility pay
2.5110.001.192	Stipend - Added Responsibility	213,655	-	Extra Duty pay as needed
2.5110.001.195	Stipend - Planning Period	100,000		Increased need due to teaching vacancies
2.5110.001.211	Employers Soc. Sec. Cost	26,622	20,426	Employers Social Security Cost, 7.65%
2.5110.001.211	Employers Soc. Sec. Cost	16,345	-	Employers Social Security Cost, 7.65%
2.5110.001.211.392	Employers Soc. Sec. Cost	3,825	-	Employers Social Security Cost, 7.65%
2.5110.001.221	Employers Retirement Cost	89,610	61,116	Budgeted Retirement Cost, 25.75%
2.5110.001.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5110.001.231	Employers Hospital Cost	-	36,500	\$8,350/year per employee - based on 5 positions
2.5110.001.231.392	Employers Hospital Cost	8,350	-	\$8,350/year per employee - based on 1 position
2.5120.001.121.392	Salary - CTE Teacher	50,000	-	Request for CTE teacher at SCORE
2.5120.001.211.392	Employers Soc. Sec. Cost	3,825	-	Employers Social Security Cost, 7.65%
2.5120.001.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5120.001.231.392	Employers Hospital Cost	8,350	-	\$8,350/year per employee - based on 1 position
	Total	844,232	385,042	
•	ase in state PRC 001 teachers initial allotment an			
·	easing local PRC 001 by this amount, but will rec	luce the teacher allocat	tions	
to the schools accordingly	7.			

	LOCAL CURRENT EXPENSE FUND			
002 ADMINISTRATIVE				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6110.002.113	Salary - Director	86,320	83,000	1 position (Director of Testing) (BT Coordinator moved to state 024)
2.6110.002.211	Employers Soc. Sec. Cost	6,603	6.323	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	22,228	18,919	Budgeted Retirement Cost, 25.75%
2.6110.002.231	Employers Hospital Cost	8,350	7,397	
2.6200.002.113	Salary - Director	74,128	62,760	
2.6200.002.211	Employers Soc. Sec. Cost	5,671	4,726	Budgeted at 7.65%
2.6200.002.221	Employers Retirement Cost	19,088	14,140	Budgeted Retirement Cost, 25.75%
2.6200.002.231	Employers Hospital Cost	8,350	7,397	
2.6400.002.113	Salary - Director	176,032		2 positions (Chief Technology Officer and Network Engineer)
2.6400.002.183	Bonus Pay	5,000	5,000	Bonus pay to Chief Technology Officer per contract
2.6400.002.211	Employers Soc. Sec. Cost	13,849	13,146	Budgeted at 7.65%
2.6400.002.221	Employers Retirement Cost	46,616	39,335	Budgeted Retirement Cost, 25.75%
2.6400.002.231	Employers Hospital Cost	16,700	14,794	-
2.6580.002.113	Salary - Supervisor	75,920	73,000	1 position (Director of Maintenance)
2.6580.002.211	Employers Soc. Sec. Cost	5,808	5,585	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	19,550	17,885	Budgeted Retirement Cost, 25.75%
2.6580.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6610.002.115	Salary - Finance Officer	104,212	100,204	
2.6610.002.211	Employers Soc. Sec. Cost	7,973	7,675	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	26,835	24,550	Budgeted Retirement Cost, 25.75%
2.6610.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6620.002.113	Salary - HR Coordinator	65,000	-	1 position - New position - HR Coordinator added December 2022
2.6620.002.211	Employers Soc. Sec. Cost	4,973	-	Budgeted at 7.65%
2.6620.002.221	Employers Retirement Cost	16,738	-	Budgeted Retirement Cost, 25.75%
2.6620.002.231	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.6940.002.187	Salary - Differential	89,692	75,024	7 positions
				Travel for 3 Assistant Superintendents - \$11,700 per year
				Travel for 3 Directors - \$9,600 per year
				Local portion of Assistant Superintendent salary - \$12,903
				Local portion of Superintendent salary - \$55,489
2.6940.002.211	Employers Soc. Sec. Cost	6,862	6,782	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	23,096	20,294	Budgeted Retirement Cost, 25.75%
	Total	960,644	791,991	

Current staff positions paid from Local 002 funds:			
		(Annual salary inclue Annual	des an estimated legislated salary increase of 4% for Central Office staff)
		Salary/Supp/	
Title			Budget Code
Director of Testing - VACANT		\$86,320.00	2.6110.002.113.810
EC Director (\$24,710 budgeted in state 002)		\$74,128.00	2.6200.002.113.810
Chief Technology Officer		\$93,532.00	2.6400.002.113.810
Chief Technology Officer (Bonus per contract)		\$5,000.00	2.6400.002.183.810
Network Engineer		\$82,500.00	2.6400.002.113.810
Director of Maintenance		\$75,920.00	2.6580.002.113.810
Chief Financial Officer		\$104,212.00	2.6610.002.115.810
HR Coordinator - new position		\$65,000.00	2.6620.002.113.810
BT Coordinator (budgeted in state 024)		\$0.00	2.6110.002.113.810
BT Coordinator (Travel supplement)		\$3,000.00	2.6940.002.187.810
Director of Secondary Schools (Travel supplement)		\$3,000.00	2.6940.002.187.810
Director of Title I/Elem Ed (Travel supplement)		\$3,600.00	2.6940.002.187.810
Assistant Superintendent of Instructional Support Services (Salary above state max)		\$4,301.00	2.6940.002.118.810
Assistant Superintendent of Instructional Support Services (Travel supplement)		\$3,900.00	2.6940.002.187.810
Assistant Superintendent of Curriculum and Instruction (Salary above state max)		\$4,301.00	2.6940.002.118.810
Assistant Superintendent of Curriculum and Instruction (Travel supplement)		\$3,900.00	2.6940.002.187.810
Assistant Superintendent of Operations (Salary above state max)			2.6940.002.118.810
Assistant Superintendent of Operations (Travel supplement)		\$3,900.00	2.6940.002.187.810
Superintendent (Insurance Supplement per contract)			2.6940.002.187.810
Superintendent (Travel Supplement per contract)			2.6940.002.187.810
Superintendent (Local Differential from State Max on Superintendent pay scale per	contract)		2.6940.002.187.810
		. ,	
		\$676,304.00	

	LOCAL CURRENT EXPENSE FUND			
003 CLASSIFIED SUPP	ORT (CLERICAL & CUSTODIANS)			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	600,000	600,000	Based on 2021-22 amounts
2.5110.003.162	Substitute Pay	-	50,000	To cover additional sub costs as needed (No sub pay budgeted in state 003 or 031)
2.5110.003.164	Permanent Substitute Pay	230,847	-	To help cover the cost of continuing Permanent Substitute positions at each school (23 positions)
2.5110.003.167	Substitute Pay - Teacher Assistant	7,500	5,000	Based on 2021-22 amounts
2.5110.003.211	Employers Soc. Sec. Cost	46,475	50,107	Budgeted at 7.65%
2.5110.003.211	Employers Soc. Sec. Cost	17,660	-	Budgeted at 7.65%
2.5110.003.221	Employers Retirement Cost	500	500	Budgeted Retirement Cost, 25.75%
2.5110.003.221	Employers Retirement Cost	59,443	-	Budgeted Retirement Cost, 25.75%
2.5110.003.231	Employers Hospital Cost	192,050	-	Budgeted at \$8,350/employee (23 positions)
2.5120.003.162	Substitute Pay	285	285	Based on 2021-22 amounts
2.5120.003.211	Employers Soc. Sec. Cost	22	22	Budgeted at 7.65%
2.5210.003.162	Substitute Pay	12,000	12,000	Based on 2021-22 amounts
2.5210.003.211	Employers Soc. Sec. Cost	918	918	Budgeted at 7.65%
2.5260.003.162	Substitute Pay	-	275	Based on 2021-22 amounts
2.5260.003.211	Employers Soc. Sec. Cost	-	21	
2.5270.003.162	Substitute Pay	-	250	Based on 2021-22 amounts
2.5270.003.211	Employers Soc. Sec. Cost	-	19	
2.5310.003.162	Substitute Pay	3,950	4,250	Based on 2021-22 amounts
2.5310.003.211	Employers Soc. Sec. Cost	325	325	
2.5330.003.162	Substitute Pay	2,000	3,000	Based on 2021-22 amounts
2.5330.003.211	Employers Soc. Sec. Cost	230	230	
2.5400.003.151	Salary - Clerical	312,142		9 positions
2.5400.003.199	Salary - Overtime Pay	1,000	1,000	
2.5400.003.211	Employers Soc. Sec. Cost	23,879	22,644	
2.5400.003.221	Employers Retirement Cost	80,375	67,755	
2.5400.003.231	Employers Hospital Cost	75,150	65,700	Budgeted at \$8,350/employee (9)
2.6110.003.151	Salary - Office Personnel	97,858	94,095	
2.6110.003.177	Salary - Work Study Student	18,000	19.000	2 student workers
2.6110.003.211	Employers Soc. Sec. Cost	8,863	8,614	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	29,833	21,538	6
2.6110.003.231	Employers Hospital Cost	25,050	21,538	Budgeted at \$8,350/employee (3)
2.6200.003.151	Salary - Office Personnel	27,568	26,507	
2.6200.003.211	Employers Soc. Sec. Cost	2,109	1,811	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	7,099	5,416	Budgeted Retirement Cost, 25.75%
2.6200.003.231	Employers Hospital Cost	4,175	3,650	Budgeted at \$8,350/employee (0.5)
2.6580.003.151	Salary - Office Personnel	98,819	95,018	2 positions - Maintenance office
2.6580.003.211	Employers Soc. Sec. Cost	7,560	7,027	2 positions - Maintenance office Budgeted at 7.65%
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2.6580.003.221 2.6580.003.231 2.6610.003.177	Employers Retirement Cost Employers Hospital Cost Salary - Work Study Student	25,446 16,700 9,000	21,027 14,600 5,500	Budgeted Retirement Cost, 25.75% Budgeted at \$8,350/employee - 2 positions 1 student worker

2.6610.003.211	Employers Soc. Sec. Cost	689	306	Budgeted at 7.65%
2.6620.003.151	Salary - Office Personnel	104,688	50,330	2 positions - HR Department - (moved 1 from state 031, added 1 new position December 2022)
2.6620.003.211	Employers Soc. Sec. Cost	8,009	3,615	
2.6620.003.221	Employers Bot: Bec: Cost Employers Retirement Cost	26,958	10.815	Budgeted Retirement Cost, 25.75%
2.6620.003.231	Employers Hospital Cost	16,700	7,300	
2.6820.003.151	Salary - Office Personnel	114,013	56,769	
2.6820.003.211	Employers Soc. Sec. Cost	8,722	4,628	
2.6820.003.221	Employers Retirement Cost	29,359	13,850	
2.6820.003.231	Employers Hospital Cost	16,700	7,300	
2.0020.005.251		10,700	7,500	
	Total	2,370,669	1,685,053	
		2,010,009	1,000,000	
Substitute Pay Rates effe	ctive July 1, 2022:			
Licensed Sub	\$163/day			
Non-licensed Sub	\$140/day			
Sub for TA	\$120/day			
TA sub for Teacher	\$172.09/day			
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	LOCAL CURRENT EXPENSE FUND			
005 SCHOOL ADMINIS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5410.005.181	Supplements - Principals	173,350	166,650	Supplements for High School Principals at 13%,
				Middle School Principals at 8%, Elementary Principals at 6.5%,
2.5410.005.187	Principal Pay Differential	61,200	67,500	Pay differential in addition to local supp - (includes \$10k annual for each traditional HS principal and ADM held has
2.5410.005.211	Employers Soc. Sec. Cost	17,945	17,915	Budgeted at 7.65%
2.5410.005.221	Employers Retirement Cost	60,397	57,367	
2.5410.005.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
2.5420.005.116	Salary - Assistant Principals	524,125	503,965	
2.5420.005.116	Salary - Assistant Principals	-	-	Assistant Principals who are licensure exceptions
2.5420.005.181	Supplements - Assistant Principals	86,613	89,082	High School APs at 7%, Elem/Middle School APs at 6%
2.5420.005.187	Assistant Principals Pay Differential	-	6,205	
2.5420.005.211	Employers Soc. Sec. Cost	46,722	45,850	5
2.5420.005.221	Employers Retirement Cost	157,266	146,817	· · · ·
2.5420.005.231	Employers Hospital Cost	66,800	59,176	Budgeted at \$8,350/employee (8)
	Total	1,194,418	1,160,527	
Note: We moved 8 assistan	nt principals from State PRC 005 to local PRC 0	05 due to funding/fle	xibility decreases.	

	LOCAL CURRENT EXPENSE FUND			
007 CERTIFIED SUPPO	DRT			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5320.007.131	Salary - Social Worker	167,440	-	4 social workers (7 positions total - 3 paid from state 007)
2.5320.007.211	Employers Soc. Sec. Cost	12,810	-	Budgeted at 7.65%
2.5320.007.221	Employers Retirement Cost	43,116	-	Budgeted Retirement Cost 25.75%
2.5320.007.231	Employers Hospital Cost	33,400	-	Budgeted at \$8,350/employee (4)
2.5321.007.131	Salary - Behavioral Health Specialist	343,200	330,000	6 positions - Mobile Crisis Team (Board approved June 2020)
2.5321.007.131.392	Salary - Behavioral Health Specialist	50,000	-	To fund additional BH Specialist at SCORE
2.5321.007.211	Employers Soc. Sec. Cost	26,255	25,245	FICA at 7.65%
2.5321.007.211.392	Employers Soc. Sec. Cost	3,825	-	FICA at 7.65%
2.5321.007.221	Employers Retirement Cost	88,374	80,850	Budgeted Retirement Cost, 25.75%
2.5321.007.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5321.007.231	Employers Hospital Cost	50,100	44,382	Budgeted at \$8,350/employee (6)
2.5321.007.231.392	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.5330.007.131	Intervention Specialists	649,513	-	To fund an Intervention Specialist position at each elementary school (13 positions)
2.5330.007.211	Employers Soc. Sec. Cost	49,688	-	Budgeted at 7.65%
2.5330.007.221	Employers Retirement Cost	167,249	-	Budgeted Retirement Cost 25.75%
2.5330.007.231	Employers Hospital Cost	108,550	-	Budgeted at \$8,350/employee (13)
2.5810.007.131	Media Coordinator	295,568	-	6 positions (20 positions total - 14 paid from state 007)
2.5810.007.211	Employers Soc. Sec. Cost	22,610	-	Budgeted at 7.65%
2.5810.007.221	Employers Retirement Cost	76,109	-	Budgeted Retirement Cost 25.75%
2.5810.007.231	Employers Hospital Cost	50,100	-	Budgeted at \$8,350/employee (6)
2.5830.007.131	Salary - Guidance	30,000	29,922	1 month summer guidance per high school (contracted)
2.5830.007.131	Salary - Guidance	139,000	271,889	2.75 positions (32 positions total - 29.25 paid from state 007)
2.5830.007.211	Employers Soc. Sec. Cost	10,634	23,089	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	35,793	73,943	Budgeted Retirement Cost, 25.75%
2.5830.007.231	Employers Hospital Cost	22,963	36,985	Budgeted at \$8,350/employee (2.75)
2.5840.007.131	Salary - Nurse	-	-	Budgeted in Restricted Fund 8 PRC 615
2.5840.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
	Total	2,497,472	916,305	
Employetions				
Explanation:			in multis 1 1	
	tive is a statewide initiative aimed at reducing the	e student to nurse ratio	o in public schools.	
This has been set up in Res	stricted Fund 8 PRC 615.			
Notes Due to:	magging state funding for DDC 007	to hudget for our	imataly 5iti-	in least DDC 007
	reases in state funding for PRC 007, we will need	to budget for approx	matery 5 positions i	III 100al rKC 007.
we will move the lowest p	aid state PRC 007's to here as needed.			1

	LOCAL CURRENT EXPENSE FUND			
009 NON-CONTRIBUT	ORY EMPLOYEE BENEFITS			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.009.186	Short-term Disability Payments	25,000	25,000	Effective 7/1/19 the Retirement System will no longer refund the
				second 6 months of short-term disability
2.5110.009.188	Annual Leave	10,000	10,000	Cost of annual leave paid up when locally paid instructional
				personnel resigns or retires. Employees leaving employment
				may receive payment for their annual leave balance, up to a
				maximum of 30 days.
2.5110.009.211	Employers Soc. Sec. Cost	765	765	Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	9,013	2,144	Budgeted Retirement Cost, 25.75%
2.5210.009.185	Bonus Leave Pay	1,673	1,673	Bonus leave payoff amount paid to eligible employees who have separated from service
2.5210.009.188	Annual Leave	33,000	33,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5210.009.211	Employers Soc. Sec. Cost	2,653	2,653	Budgeted at 7.65%
2.5210.009.221	Employers Retirement Cost	8,929	7,434	Budgeted Retirement Cost, 25.75%
2.5330.009.188	Annual Leave	5,000	5,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5330.009.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%
2.5330.009.221	Employers Retirement Cost	1,386	1,072	Budgeted Retirement Cost, 25.75%
2.5400.009.184	Longevity	15,000	15,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5400.009.185	Bonus Leave Pay	5,000	5,000	Bonus leave payoff amount paid to eligible employees who have separated from service
2.5400.009.188	Annual Leave	10,000	10,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5400.009.211	Employers Soc. Sec. Cost	2,295	2,295	Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	7,725	6,432	Budgeted Retirement Cost, 25.75%
2.5501.009.184	Longevity	3,000	3,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5501.009.211	Employers Soc. Sec. Cost	230	230	Budgeted @ 7.65%
2.5501.009.221	Employers Retirement Cost	775	643	Budgeted Retirement Cost, 25.75%
2.5840.009.184	Longevity	1,000	1,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5840.009.211	Employers Soc. Sec. Cost	77	77	Budgeted @ 7.65%
2.5840.009.221	Employers Retirement Cost	215	215	Budgeted Retirement Cost, 25.75%
2.5860.009.184	Longevity	2,100	2,100	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5860.009.211	Employers Soc. Sec. Cost	161	161	Budgeted @ 7.65%
2.5860.009.221	Employers Retirement Cost	450	450	Budgeted Retirement Cost, 25.75%
2.6110.009.184	Longevity	5,000	5,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6110.009.211	Employers Soc. Sec. Cost	383	383	Budgeted @ 7.65%
2.6110.009.221	Employers Retirement Cost	1,072	1,072	Budgeted Retirement Cost, 25.75%
2.6200.009.184	Longevity	1,000	1,000	To budget for projected longevity costs for locally paid employees.
2.6200.009.188	Annual Leave	3,000	3,000	Estimated cost to pay up annual leave when
				non-instructional locally paid employees resign or retire.
2.6200.009.211	Employers Soc. Sec. Cost	306	306	Budgeted at 7.65%
2.6200.009.221	Employers Retirement Cost	858	858	Budgeted Retirement Cost, 25.75%
2.6400.009.184	Longevity	2,500	2,500	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6400.009.211	Employers Soc. Sec. Cost	192	192	Budgeted at 7.65%
2.6400.009.221	Employers Retirement Cost	536	536	Budgeted Retirement Cost, 25.75%

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	LOCAL CURRENT EXPENSE FUND			
015 TECHNOLOGY				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.015.411	Supplies & Materials	6,000	6,000	
2.5110.015.418	Computer Software	100,000	300,000	Upgrading software and supplies for instructional technology, computer
2.5110.015.461	Non-Capitalized Equipment	8,000	25,000	Non-computer technology-bulbs, projectors, active board replace.
2.5860.015.131	Salary - Instructional Support	-	44,810	1 position (Help desk) - moved to 2.5860.015.152
2.5860.015.211	Employers Soc. Sec. Cost	-	3,429	5
2.5860.015.221	Employers Retirement Cost	-	10,979	Budgeted Retirement Cost, 25.75%
2.5860.015.231	Employers Hospital Cost	-	7,397	Budgeted at \$8,350/employee (1)
2.5860.015.152	Salary - Help Desk Support	46,602	-	1 position (Help desk)
2.5860.015.211	Employers Soc. Sec. Cost	3,565	-	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	12,000	-	Budgeted Retirement Cost, 25.75%
2.5860.015.231	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.6400.015.151	Salary - Technology Support	138,098	132,787	2 positions
2.6400.015.152	IT Technicians	405,829	387,828	6.5 positions
2.6400.015.211	Employers Soc. Sec. Cost	41,611	39,828	6
2.6400.015.221	Employers Retirement Cost	140,061	127,551	Budgeted Retirement Cost, 25.75%
2.6400.015.231	Employers Hospital Cost	70,975	62,875	Budgeted at \$8,350/employee (8.5)
2.6400.015.311	Contracted Services	50,000	100,000	Contracted services to support network infrastructures
2.6400.015.312	Workshop Expense	1,000	10,000	Staff development - technology services
2.6400.015.319	Other Professional/Technical Services	221,000	191,000	ProLogic ITS, LLC - Esentire malware protection (moved from state 015 - funding decreases)
2.6400.015.326	Computer Repairs	25,000	75,000	Parts and related services - technology
2.6400.015.332	Travel - Tech Services	7,500	15,000	Mileage for Technology Services
2.6400.015.411	Supplies & Materials	15,000	30,000	Materials and supplies - Instr tech
2.6400.015.418	Computer Software & Supplies	150,000	200,000	Upgrading and purchase of software - tech. services
2.6400.015.461	Non-Capitalized Equipment	25,000	50,000	VoIP telephone, test sets, access points, etc.
2.6400.015.462	Non-Capitalized Equipment	50,000	90,000	Computer, switches, network equipment under \$2,000.
2.6400.015.542	Computer Equipment	10,000	-	Moved \$35,000 from state to local
2.6510.015.341	Telephones	25,000	60,000	Telephone Service-PRI's, VoIP, & Security connections
	Total	1,560,591	1,969,484	
Emeralitaria W7 1	-1 DDC 015 for to for both TTC - 14 - 1 - 1		tionalla de Col	
· ·	al PRC 015 funds for both ITS and technical sup	port personnel. Addi	tionally, these funds	pay for equipment replacement and other
	gy purchases in support of the technology plan.	ta abu a la ancienti de la	- district	
i nese services are vital in	meeting minimum support needs of instructional	technology across th	ie district.	
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	LOCAL CURRENT EXPENSE FUND			
018 REDUCTION IN FO	RCE EXPENDITURES			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.018.231	Employers Hospital Cost	83,500	73,000	Estimated Hospitalization cost for 1 year to cover RIF employees (10 positions)
	Total	83,500	73,000	

1	LOCAL CURRENT EXPENSE FUND			
027 LOCAL COSTS - TH				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.027.142	Teacher Assistant Salary	25,000	25,000	Budgeted for Teacher Assistant salary expenses exceeding State 027 allotment
2.5110.027.142	Teacher Assistant Salary	40,250	-	Teacher Assistant Apprentices (2)
2.5110.027.142.386	Teacher Assistant Salary	82,422	-	To fund 3 additional teacher assistants at South End
2.5110.027.211	Employers Soc. Sec. Cost	4,992	1,913	Budgeted at 7.65%
2.5110.027.211.386	Employers Soc. Sec. Cost	6,303	-	
2.5110.027.221	Employers Retirement Cost	16,801	6,125	Budgeted Retirement Cost, 25.75%
2.5110.027.221.386	Employers Retirement Cost	21,225	-	Budgeted Retirement Cost, 25.75%
2.5110.027.231.386	Employers Retirement Cost	25,050	-	Budgeted at \$8,350/employee (3 positions)
	Total	222,043	33,038	

	LOCAL CURRENT EXPENSE FUND			
028 STAFF DEVELOPM				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DEDGEI	DebGEI	
APPROPRIATIONS				
2.5110.028.163	Substitute Pay	-	5,000	Includes local portion of schools allotment
2.5110.028.196	Staff Development Participant Pay	5,000	-	
2.5110.028.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%
2.5110.028.221	Employers Retirement Cost	1,145	1,145	Budgeted Retirement Cost, 25.75%
2.5110.028.361	Membership and Dues	27,000	27,000	PTEC annual dues
2.6942.028.312.000.912	Workshop Expenses - Operations	30,000		For PRC's 056, 706, 015, 802 - moved from those PRC's
2.6942.028.312.130.912	Workshop Expenses - Operations	2,000		Maintenance Director staff development
	· · · ·			
	Total	65,528	65,528	

	LOCAL CURRENT EXPENSE FUND			
035 LOCAL COSTS - C				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DeDGEI	Deboli	
APPROPRIATIONS				
2.7200.035.174	Salary - Food Service Employee	-	-	
2.7200.035.176	Salary - Manager	-	-	
2.7200.035.211	Employers Soc. Sec. Cost	-	-	
2.7200.035.221	Employers Retirement Cost	-	-	
2.7200.035.321	Electric Service	5,600	5,600	Electric services
2.7200.035.321	Natural Gas	2,200		
2.7200.035.322	Rental / Lease	1,200		
2.8400.035.715	Transfers to Child Nutrition Fund	-	-	Required by NC General Statute 115C-432(b)(2)
2.0400.033.713	Transfers to Child Nutrition Fund	-	-	
	Total	9,000	9,000	
		2,000	9,000	

	LOCAL CURRENT EXPENSE FUND			
036 CHARTER SCHOOL				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DEDGET	DUDUEI	
APPROPRIATIONS				
2.8100.036.717	Transfer to Charter/Partnership Schools	1,953,000	2 376 360	Amount paid to charter schools for in-county students attending charter schools
2.0100.030.717		1,555,000	2,370,300	Amount part to charter schools for m-county students attending charter schools
	Total	1,953,000	2,376,360	
		1,955,000	2,370,300	
E	I and find her law on to be twee from d form	Country Allo antion		
Explanation:	Local funds by law are to be transferred from and Fines & Forfeitures to Charter Schools to			
			00	
	from Rockingham County. Based upon CY \$			
	students from the county, including fines and	Torfeitures		
	We increased the number of students by 500	as there are more		
	charter school offerings being created in our	service area.		
	We currently send funds to 20 charter schools	s, including 2		
	virtual charter schools			
	The total amount of funding is based on \$1,3	02/student for		
	1,500 students.			
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	LOCAL CURRENT EXPENSE FUND			
039 SCHOOL RESOUR	CE OFFICER			
to bollo ol habo ch				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DEDGET	DODGET	
0022				
APPROPRIATIONS				
2.5850.039.311	SRO (4 Officers)	32,625	32,625	School Resource Officers for Elementary Schools
2.5850.039.311	Contracted Services	125,000	-	Matching funds for State 039 Safety grant
2.5850.039.312	Workshop Expenses	-	-	Workshop Expenses
21000010091012				
	Total	157,625	32,625	
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Note: Funding match for s	state SRO funding.			
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	LOCAL CURRENT EXPENSE FUND			
056 TRANSPORTATIO	DN			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.056.171	Salary - Drivers	-	-	
2.6550.056.175	Salary - Transportation Personnel	91,799	88,268	Moved from PRC 706 - 1.5 positions
2.6550.056.211	Employers Soc. Sec. Cost	7,023	6,753	Budgeted at 7.65%
2.6550.056.221	Employers Retirement Cost	23,639	21,626	Budgeted Retirement Cost, 25.75%
2.6550.056.231	Employers Hospital Cost	12,525	11,096	
2.6550.056.311	Contracted Services	5,500	5,000	
2.6550.056.312	Workshop Expenses	4,000	12,000	DPI required training - moved to PRC 028
2.6550.056.316	CDL Medical Exams	3,000	-	
2.6550.056.319	Other Prof. and tech services	10,000	-	Drug testing
2.6550.056.326	Garage Maint. of Equipment	25,000	20,000	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	15,000	15,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	-	-	
2.6550.056.341	Telephone	-	28,000	Director/Parts/Mech/Buses
2.6550.056.344	Mobile Communication	40,000	-	
2.6550.056.411	Supplies	10,000		Supplies used for the upkeep of Transportation Fleet and its facilities
2.6550.056.418	Computer Software	5,000	10,000	
2.6550.056.422	Repair Parts, Grease	125,000	170,000	
2.6550.056.423	Gas/Diesel Fuel	600,000	500,000	Fuel yellow buses service vehicle
2.6550.056.424	Oil	10,000	10,000	Oil
2.6550.056.425	Tires and Tubes	30,000	30,000	Tires and tubes
2.6550.056.461	Furniture/Equipment - Inventoried	85,800	85,800	GPS Equipment, large vehicle diagnostic scanner, brake meter and printer, plasma cutter
2.6550.056.462	Non-Capitalized Computer Equipment	3,500	3,000	Two laptops
2.6550.056.541	Purchase of Equipment - Capitalized	25,000	25,000	Parts washer, Fuel Station
		1 101 704	1.040.542	
	Total	1,131,786	1,049,543	
Employedian				
Explanation:	naham County Schools Transmitter Dr. (tis to movid- to-	ntation against	 us student and staff nonvestions in the
	ngham County Schools Transportation Departmen	· · ·		
	way possible under the guidelines set forth by the	DUARU OF Education a	ing the Department of	i ruone msnueuon with safety
being the foremost object	ive and efficiency secondary.			

	LOCAL CURRENT EXPENSE FUND			
061 INSTRUCTIONAL A				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	345,000	333,873	
				Includes expense for VIF. Cultural arts money included
				in regular school allotment.
2.5110.061.413	Other Textbooks	-	-	
2.5110.061.414	Library Books	-	-	
2.5110.061.462	Non-Capitalized Computers	-	-	Chromebook lease payment (final in 2020-21)
2.5400.061.311	Maintenance Contracts	-	-	
2.5400.061.314	Printing (at Print Shop)	-	-	
2.5400.061.315	Reproduction	-	-	
2.5400.061.332	Travel	-	-	
2.5400.061.341	Telephone	-	-	
2.5400.061.342	Postage	-	-	
2.5400.061.361	Membership Dues & Fees	-	-	
2.5400.061.411	Office Supplies	-	-	
2.5400.061.462	Non-Capitalized Computers	-	25,000	To upgrade bookkeepers computers for compatibility with software
	Total	345,000	358,873	
Explanation: Adjustments	may be necessary to local PRC 061 due to chang	es in state funding.		
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	LOCAL CURRENT EXPENSE FUND			
706 OTHER LOCAL TH	RANSPORTATION			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.706.113	Salary - Director	99,224	95,407	Transportation Director
2.6550.706.171	Salary - Drivers	75,000	50,000	Salaries above state maximum, and above state allotments (State max for 2022-2023 is \$18.60)
2.6550.706.175	Salary - Transportation Personnel	7,000	7,000	Budgeted as needed (primary budget for transportation employees with obj code 175 is state 056)
2.6550.706.177	Salary - Work Study Students	-	-	
2.6550.706.181	Supplementary Pay	-	-	
2.6550.706.211	Employers Soc. Sec. Cost	13,864	11,660	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	46,665	,	Budgeted Retirement Cost, 25.75%
2.6550.706.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6550.706.311	Contracted Services	16,000	16,000	Contracted custodial services/Service Agreements/Where Bus
2.6550.706.312	Workshop Expenses	1,500	500	RCAEOP and NCAEOP Dues
2.6550.706.315	Reproduction Costs	3,500	3,100	Copier services
2.6550.706.326	Contracted Repairs & Maintenance	5,000	5,000	Repairs to fuel system/shop equipment
2.6550.706.327	Rentals	13,000	10,000	Uniform rentals
2.6550.706.353	Certification/License Fees	2,000	-	
2.6550.706.361	Membership Dues	250	-	NC Pupil Transportation Association, NCAEOP, RCAEOP
2.6550.706.373	Insurance	-	-	Insurance to cover Synovia Lease
2.6550.706.411	Supplies & Materials	3,500	7,500	Office supplies
2.6550.706.422	Repair Parts and Materials	2,500	5,000	Repair Parts and Materials
2.6550.706.423	Gas and Diesel	10,000	10,000	Gas and Diesel
2.6550.706.461	Non-Capitalized Equipment	-	-	
	Total	307,353	265,904	
-				
Explanation:				
PRC 706 is a program req	uired by the State to account for local transportation	on expenditures not	eligible for	
inclusion in the state fund	ing formula.			

	LOCAL CURRENT EXPENSE FUND			
801 GENERAL OPERA	TIONS			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.801.148	Other Instructional Salary	5,200	2,500	Does not include \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received
2.5110.801.211	Employers Soc. Sec. Cost	398	192	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	1,339	616	Budgeted Retirement Cost, 25.75%
2.5110.801.232	Workers Compensation Ins.	395,000	330,000	Est. cost of Local workers compensation insurance based on prior years changes.
2.5110.801.233	Unemployment Compensation	20,000	15,000	Estimated cost of local unemployment - moved from 6910
2.5110.801.235	Life Insurance Cost	15,000	20,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	6,500	15,000	Includes payments for Employee Assistance Program with Life Balance and Carolina Psychological,
				as well as contracted CPR Training for employees
2.5110.801.312	Workshop Expense	1,000	1,000	OSHA and Workers Compensation trainings for employees
2.5110.801.332	Travel - Instructional Staff	5,000	5,000	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 58.5 cents per mile
2.5120.801.311	Contracted Services	27,000	35,000	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services
2.5320.801.314	Print Shop	250	250	Printing for Attendance and Social Work Services
2.5320.801.332	Travel - Social Workers	4,500	4,500	Local travel
2.5321.801.332	Travel - Mobile Mental Health Team	2,500	1,500	Local travel
2.5320.801.411	Supplies - Social Workers	-	-	
2.5330.801.192	Stipends	-	-	Academic Coach Compensation (10 academic coaches) - Paid from 1.5260.034.192
2.5330.801.211	Employers Soc. Sec. Cost	-	-	Employers Soc. Sec. Cost @ 7.65%
2.5330.801.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.5330.801.312	Workshop Expense	-	-	Academic Coaches
2.5330.801.332	Travel	-	-	Travel for Academic Coaches
2.5830.801.314	Print Shop	-	-	
2.5830.801.332	Travel - Guidance/DOP's	-	-	
2.5830.801.411	Supplies - Guidance/DOP's	-	-	
2.5840.801.311	Contracted Services - Health Clinic	75,000	75,000	Funds for Student Health Services through UNC-Rockingham - Paid through 1.5840.069.311 if funding available
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	1,500	1,500	
2.5840.801.314	Printing	1,000	1,000	Medical forms
2.5840.801.332	Travel - Nurses	1,500	1,500	
2.5840.801.411	Supplies - Health Services	3,500	3,500	Supplies for nurses
2.5850.801.319	Blood Pathogen Program	3,750	3,750	Hepatitis serum for about 50 employees/year for employees in high risk positions
2.5890.801.311	Cont Serv - Communities in Schools	9,200	9,200	Communities in Schools volunteer coordination services
2.6110.801.314	Printing	20,000	20,000	Funds to utilize print shop
2.6110.801.332	Travel	1,000	1,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6110.801.411	Supplies	1,500	1,500	Envelopes
2.6120.801.371	Insurance	-	-	Cost of garage keepers insurance for garage at MHS and RCHS
2.6410.801.319	Other Professional and Tech Services	250,000	-	Final payments on \$1 million broadband project with County (Sept 20, 2023 - \$125,000; Dec 20, 2023 - \$125,000)
2.6550.801.341	Telephone - Activity Bus	-	-	Activity bus phone charges
2.6550.801.344	Cell phone - Activity Bus	700	700	Activity bus phone charges - Moved budget to from object 31 to 344
2.6550.801.373	Property Insurance	4,350	4,250	
2.6550.801.423	Gas Diesel Fuel	85,000	72,000	\$17,250.00 per high school and \$4,000 per middle schools (Activity Bus mileage reimb rate - \$1.50 per mile)
2.6610.801.311	Contracted Services	40,000	40,000	Cost for annual renewal of Digital Designs contract (Docagent portal for epaystubs, W2s and purchase orders)

2.6610.801.312	Workshop Expenses	15,000	15,000	NCASBO Academies, CPA Continuing Education
2.6610.801.326	Contracted Repairs/Maint. Equipment	61,000	60,000	Annual contract renewal of finance software program, Serenic Sunpac Software
2.6610.801.326	Contracted Repairs/Maint. Equipment	56,000	-	Migration cost to transition to LINQ financial software
2.6610.801.332	Travel	3,000	2,000	Travel to schools, bank, CPE, etc.
2.6610.801.361	Membership Dues	4,000	8.000	NCASBO (NC Association of School Business Officials), GFOA (Government
		.,	.,	Finance Officers Association), ASBO (Association of School Business Officials), RCAEOP membership
2.6610.801.375	Fidelity Bond	4,000	4,000	Bonds for employees handling funds
2.6610.801.411	Supplies	20,000	20,000	Computer paper, copier paper, purchase orders, other forms, receipt books, check stock
2.6610.801.418	Computer Software & Supplies	60,000	60,000	Cooks Spreadsheets, School Funds Online license fee
2.6610.801.462	Computer Equipment - Inventoried	2,000	2,000	Desktop computers and monitors for Finance staff
2.6620.801.146	Salary - Other	-	-	
2.6620.801.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.6620.801.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.6620.801.311	Contracted Services	25,000	25,000	Estimated cost of drug screening employees
2.6620.801.312	Workshop Expenses	2,500	2,500	PANC registration
2.6620.801.319	Criminal Records Checks	40,000	25,000	Costs for new employee criminal records background checks
2.6620.801.332	Travel - HR	250	250	Travel for HR staff
2.6620.801.326	HRMS Maintenance	7,000	7,000	Human Resource Management System (HRMS) software maintenance fee
2.6620.801.353	Certifications/Licensing Fees	-	-	
2.6620.801.361	Membership Dues	200	200	PANC membership dues for HR Staff
2.6620.801.411	Supplies and Materials	1,000	1,000	Office supplies for HR Dept
2.6620.801.418	Computer Software	22,500	22,500	HR Software: Frontline Technology and Vitdocs Cloud annual renewal
2.6620.801.462	Non Capitalized Computer Hardware	5,000	5,000	Desktop computers and monitors for HR staff
2.6622.801.312	Workshop Expenses	4,500	4,500	Recruitment fair registrations
2.6622.801.313	Advertising	550	550	Advertising costs of recruitment
2.6622.801.314	Printing	1.000	1.000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	5,000	5,000	Includes travel, subsistence, and fees for recruiting
2.6622.801.411	Recruitment Supplies	1,000	1,000	Supplies needed for recruiting new teachers
2.6710.801.311	Contracted Services	2,000	2,000	Shredding services
2.6710.801.312	Testing Staff Development	1,000	1,000	Workshop expenses for Testing Dept
2.6710.801.314	Print Shop	5,000	5,000	Cumulative folders
2.6710.801.315	Reproduction	2,500	2,500	Copier lease
2.6710.801.332	Travel - Testing	3,000	3,000	Travel for Testing staff
2.6710.801.411	Testing/Supplies	4,000	4,000	Testing supplies
2.6710.801.418	Software	12,000	12,000	CoGat Online License
2.6710.801.462	Computer Equipment	5,000	5,000	Desktop computers and monitors for Testing staff
2.6820.801.311	Contracted Services	13,000	8,000	Vitalscan Renewal
2.6820.801.312	Workshop Expenses	-	-	
2.6820.801.332	Travel	500	500	Travel for Powerschool staff
2.6820.801.411	Powerschool Supplies	300	300	Supplies for Powerschool
2.6820.801.418	Software	6,100	6,100	Powerschool service fee
2.6820.801.462	Non Capitalized Computer Hardware	600	600	Desktop computer and monitor for Powerschool Director
2.6850.801.319	Blood Borne Pathogen Program	-	-	Moved to 2.5850.801.319
2.6910.801.192	Payment to Board Members	27,525	27,525	Monthly Payment to Board Members
				Currently \$384.13/month-Board Chair (1), \$308.66/month Board members (6)
2.6910.801.211	Employers Soc. Sec. Cost	2,106	2,106	Budgeted at 7.65%
2.6910.801.311	Contracted Services	75,000	75,000	Funds to contract from outside sources for needed services, includes:
				\$4,500 cost of deputies for security at board meetings
				\$10,000 Land Use Study

				\$275 per board meeting for audio/video services
				\$37,600 annual fee for Employee Safe Public School Works program
2.6910.801.312	Workshop	9,364	9,364	
2.6910.801.313	Advertising	10,500	10,500	Board Advertising (Star News) \$850 monthly
2.6910.801.314	Print Shop	150	150	
2.6910.801.332	Travel	9,364	9,364	
2.6910.801.361	Membership Dues & Fees	76,500	76,500	Cognia membership dues: \$6,000
	I I I I I I I I I I I I I I I I I I I			International Baccalaureate annual fees: \$16,650
				NC Association of School Administrators membership dues: \$8,300
				NC School Board Association membership dues: \$16,174 (Legal Asst Contribution fee \$1,500)
				The Innovation Project membership dues: \$23,475 (\$5,867.68 quarterly)
				Low Wealth Consortium dues: \$4,055
2.6910.801.371	Liability Insurance	50,000	50,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.378	Accident Insurance	1,800		NC School Board Association PreK-6th Grade Accident insurance
2.6910.801.379	Other Insurance	1,200	1,200	NC School Board Association Accident insurance for adult volunteers
2.6910.801.411	Supplies	29,224	29,224	Funds for supplies for Board use
		,	*	BoardDocs (\$2,700), Diplomas (\$6,000), Retirement gifts (\$4,500)
				Classroom needs as designated by the Board
2.6910.801.451	Food Purchases	1,000	1,000	
2.6920.801.311	Legal	200,000	200,000	Estimated Legal Costs
2.6930.801.311	Audit	40,000	40,000	Estimated Audit Cost
2.6940.801.315	Reproduction - Central Office	19,000	15,000	
2.6940.801.324	Waste Management	2,500	2,500	Shredding Services
2.6940.801.327	Rental/Lease	3,800	3,000	
2.6940.801.342	Postage - Central Office	25,000	25,000	Estimated cost of postage
2.6940.801.361	Membership Dues & Fees	-	-	
2.6940.801.411	Supplies and Materials	5,500	5,000	Paper, Printer Cartridges
2.6941.801.312	Workshop	4,500	4,500	NCSSA and AASA conference registration
2.6941.801.332	Travel	1,500	1,500	Travel for the Superintendent's office & directly reporting
2.6941.801.341	Telephone	-	-	
2.6941.801.343	Cell Phone	1,500	1,500	Cell phone service for Superintendent and Board Clerk
2.6941.801.361	Membership Dues	2,000	2,000	AASA (American Association of School Administration) membership dues
				RCAEOP membership for Board clerk
				NC School Board Association membership dues - Supt and Board clerk
				Eden Chamber of Commerce and Rotary Club of Eden membership dues
2.6941.801.411	Supplies	2,000	2,000	Central Office - supplies
2.6941.801.459	Food Purchases - Principals meetings	1,000	1,000	Food purchases for Principals during Principal meetings
2.6942.801.312.000.911	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Curriculum
2.6942.801.312.000.912	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Operations
2.6942.801.312.000.918	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Instructional Support
2.6942.801.314.000.911	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Curriculum
2.6942.801.314.000.912	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Operations
2.6942.801.314.000.918	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Instructional Support
2.6942.801.332.000.911	Travel	-	-	Travel expenses for Asst Supt - Curriculum
2.6942.801.332.000.912	Travel	-	-	Travel expenses for Asst Supt - Operations
2.6942.801.332.000.918	Travel	-	-	Travel expenses for Asst Supt - Instructional Support
2.6942.801.341.000.912	Telephone	1,000	1,000	MIFI unit for Assistant Supt Operations for weather
2.6942.801.342.000.912	Postage	-	-	
2.6942.801.361.000.911	Membership Dues	500	500	NC Middle Level Education and ASCD membership dues

2.6942.801.361.000.912	Membership Dues	500	500	AASA membership dues, RCAEOP/NCAEOP membership dues. ASCD membership dues
2.6942.801.361.000.918	Membership Dues	500	500	ASCD membership dues, American School Counselor membership dues
2.6942.801.411.000.911	Supplies and Materials	1,000	1,000	Office supplies for Curriculum Dept
2.6942.801.411.000.912	Supplies and Materials	1,000	1,000	Travel expenses for Operations Dept
2.6942.801.411.000.918	Supplies and Materials	1,000	1,000	Travel expenses for Instructional Support Dept
2.6950.801.153	Salary - PIO	72,062	69,290	Salary for a Public Information Officer
2.6950.801.211	Employers Soc. Sec. Cost	5,513	5,301	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	18,556		
2.6950.801.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee
2.6950.801.311	Contracted services	12,500	12,500	
2.6950.801.313	Advertising	5,000	5,000	District advertising (Newspaper and billboard signage)
2.6950.801.314	Printing and Binding	22,000	22,000	Student Handbooks, Kindergarten Registration booklets, district wide student publications
2.6950.801.332	Travel	500	500	Travel for the Public Information Officer
2.6950.801.341	Telephone	-	-	Moved budgeted amount to 2.6950.801.343 for better budget code alignment
2.6950.801.343	Cell Phone	1,000	1,000	Cell phone reimbursement for Public Information Officer
2.6950.801.411	Supplies - Public Relations/Publ.	-	-	Moved budgeted amount to 2.6950.801.314 for better budget code alignment
	Total	2,137,701	1,736,655	

	LOCAL CURRENT EXPENSE FUND			
802 PLANT OPERATIO	ON			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6530.802.311	HVAC Service Contracts	565,000	517,000	Outsource HVAC maintenance program. Promotes more of a preventive program versus reactive one.
2.6530.802.311	Contracted Services	200,000	200,000	Cenergistic Energy Management Program
2.6530.802.321	Electricity	2,423,341	2,423,341	Based on average usage
2.6530.802.322	Natural Gas	751,000	751,000	Based on average usage
2.6530.802.323	Water/Sewage	969,495	969,495	Based on average usage
2.6530.802.324	Waste Management	322,123	322,123	
2.6530.802.341	Telephone	20,000	20,000	Ruffin Pump Station and Century Link
2.6530.802.421	Fuel Oil	415,255	415,255	Fuel Oil for Stoneville, Lincoln, and Maintenance; Closing of fuel oil tanks
2.6540.802.311	Contracted Serv-Custodial Housekeeping	75,000	50,000	Cleaning services at CO, Lawsonville, Maintenance, New Vision
2.6540.802.411	Custodial Supplies	350,000	500,000	Custodial supplies for schools. All of the cleaning products have increased in price.
				Purchase of environmentally friendly green guard products.
2.6580.802.152	Salary - Energy Specialist	79,040	-	
2.6580.802.175	Salary - Maintenance Employees	1,030,500	1,206,118	22.5 positions (22 full time, 1 part time)
2.6580.802.177	Salary - Work Study Student	-	-	Rock-A-Top Apprenticeship Program (3 positions) moved to budget code 2.6581.802.175
2.6580.802.211	Employers Soc. Sec. Cost	84,880	92,268	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	285,707	276,097	Budgeted Retirement Cost, 25.75%
2.6580.802.231	Employers Hospital Cost	183,700	160,600	Budgeted at \$8,350/employee (22)
2.6580.802.311	Contracted Services	325,000	325,000	OSHA Training & Safety Inspector, Elevator Contract & Inspections, Asbestos
				Abatement & AHERA Inspections, Security/Fire Alarm Systems, Fire Sprinkler
				Systems, Monitoring Services (CO, Draper, Maintenance and L/A, Pest Control
				all locations), Back up Generator Contracts & Repairs, Chemical Treatment Program,
				Engineering Fees, other services provided by outside vendors
2.6580.802.312	Staff Development	3,900	3,900	Continuing education and training
2.6580.802.313	Advertising Cost	500	500	Newspaper advertising for bids
2.6580.802.314	Printing and Binding Fees	-	-	Printshop costs
2.6580.802.315	Reproduction - Maintenance	3,100	3,100	Copier contract, paper
2.6580.802.319	Other Professional Services	200	200	Background checks, fingerprinting
2.6580.802.323	Public Utilities-Other	28,000	28,000	Pump grease traps quarterly, pump lift stations twice a year, pump waste water plant twice a year
2.6580.802.325	Contracted Maintenance - Grounds	300,000	300,000	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.327	Rental of Equipment	40,000	40,000	Includes various maintenance contracts, i.e. uniform rental, mop rental.
2.6580.802.329	Other Property Services	125,000	200,000	Reflects an increase due to gas prices, cost of trucks needing more repair
				due to age of vehicle. Vehicles added to fleet. Synovia GPS on maint trucks.
				Various costs, including storage tank permits, wastewater, wells, asbestos physicals, pest control
2.6580.802.344	Cell Phone	1,500	1,500	Maintenance Director annual cell phone bill (\$100 monthly plus phone insurance)
2.6580.802.361	Membership Dues and Fees	3,500	3,500	Membership dues, certifications, licenses, and renewals
2.6580.802.372	Vehicle Liability Insurance	48,600	48,600	Estimated cost for Fleet insurance
2.6580.802.373	Property Insurance	170,000	170,000	NC Dept of Insurance annual premium
2.6580.802.411	Maintenance Supplies	5,000	5,000	Office supplies, computer equipment, new technology
2.6580.802.418	Software	45,000	45,000	Teamworks, Energy Cap, JCI Metasys (new in 2021)
2.6580.802.422	Repair Parts & Materials	600,000	600,000	Maintenance of facilities. Costs are higher for indoor air quality. Filters continue to increase in price.

				This budget includes HVAC parts for repair, code improvements, tools, general work repair, etc.
2.6580.802.423	Gasoline	2,400	2 400	Gas for maintenance vehicles.
2.6580.802.552	License and Titles fees	12,000		Vehicle taxes, fees and titles
2.6581.802.175	Salary - Maintenance Intern	56,160		Rock-A-Top Apprenticeship Program (budgeting for 3 positions, currently only 1 filled)
2.6581.802.211	Employers Soc. Sec. Cost	4,296		Budgeted at 7.65%
2.6581.802.351	Tuition Reimb - Maintenance Intern	2,000		Books from RCC for Maintenance intern
2.8300.802.000	Debt Service Payment	535,883	535,405	Payments on loan for Performance Energy Contract (\$133,880.91 due 8/1/23, \$134,000.66 due 11/1/23, 2/1/24, 5/1/2
2.8500.802.000		555,885	555,405	$\begin{bmatrix} 1 aynents on roan for 1 errormance Energy Contract ($155,800.91 due $71/25, $154,000.00 due 11/1/25, $2/1/24, $71/2$
	Total	10,067,080	10,289,858	
		10,007,000	10,209,050	
		I		1

	LOCAL CURRENT EXPENSE FUND			
803 CULTURAL ARTS S	SUPPLEMENTS			
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.803.192	Co-Curricular Personnel	50,000	49,500	Cultural arts supplements schedule, i.e. Band, Choral, Drama.
				Also includes 20 days summer employment for High School
				Band Directors, and 10 days for Middle School Band Directors.
2.5502.803.211	Employers Soc. Sec. Cost	3,825	3,787	Budgeted at 7.65%
2.5502.803.221	Employers Retirement Cost	12,875	12,128	Budgeted Retirement Cost, 25.75%
	Total	66,700	65,415	

	LOCAL CURRENT EXPENSE FUND			
843 CULTURAL ARTS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.843.162	Substitute Pay	1,000	1,500	Sub pay
2.5502.843.211	Employers Soc. Sec. Cost	115	115	Budgeted at 7.65%
2.5502.843.233	Unemployment Insurance	-	-	
2.5502.843.311	Contracted Services	7,700	5,500	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.311	Contracted Services	15,000	-	To continue funding All-County Cultural Arts events due to existing grant funds expiring in Fund 8
2.5502.843.331	Transportation	2,500	2,500	Contracted pupil transportation
	Total	26,315	9,615	
			1	1

	LOCAL CURRENT EXPENSE FUND			
880 PRINT SHOP				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
2.5400.880.314	Printing	45,000	45,000	Funds allocated to schools and designated for use only with print shop, and restricted to this use.
	- C	,		
	Total	45,000	45,000	

	LOCAL CURRENT EXPENSE FUND			
882 ATHLETICS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	207,058	199,094	Salaries for four athletic directors. (4 positions)
2.5501.882.181	Supplemental Pay - Coaching	376,576	376,576	Coaching salaries
2.5501.882.192	Additional Responsibility Stipend	-	-	
2.5501.882.211	Employers Soc. Sec. Cost	44,648	44,458	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	96,910	105,677	Budgeted Retirement Cost, 25.75%
2.5501.882.231	Employers Hospital Cost	26,139	22,852	Budgeted at \$8,350/employee (4 @ 78.26% ea.)
2.5501.882.311	Contracted Services	100	100	Contracted services for athletics as needed
2.5501.882.332	Travel - Athletics	3,000	2,824	AD travel and State championship travel reimb to schools
2.5501.882.344	Mobile Communication Cost	9,169	9,169	Mobile hotspots for athletic events
2.5501.882.361	Membership Dues & Fees	600	-	Piedmont Soccer Officials Association
2.5501.882.378	Student Accident Ins Sports	38,000	41,613	Costs of insurance for athletic programs.
				These plans provide coverage for injuries sustained at school or during school sponsored
				activities until the end of the regular school term excluding varsity football.
2.5501.882.411	Supplies - Athletics	1,458	-	Funds to help fund athletic programs in high schools & middle schools.
2.5501.882.411	Supplies - Athletics	60,000	-	To fund specific athletic needs
2.5501.882.418	Software	368	368	Software license
2.6580.882.175	Turf Management	13,300	13,300	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	1,018	1,018	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	3,425	3,045	Budgeted Retirement Cost, 25.75%
2.6580.882.311	Contracted Services	9,350	12,100	Trugreen field services and pool service calls
2.6580.882.325	Contracted Repairs	1,050	-	Contracted services for pool and track RCHS
2.6580.882.329	Other Property & Services	175	150	Pool permit
2.6580.882.411	Turf Management & Pool Supplies	21,000	21,000	Field/Pool maint
	Total	913,344	853,344	
	Total	27,192,178	24,393,350	