

**ROCKINGHAM COUNTY SCHOOLS**

**DRAFT**

**PROPOSED ANNUAL BUDGET**

**2024 - 2025**

**ROCKINGHAM COUNTY SCHOOLS**

**DRAFT**

**PROPOSED BUDGET SUMMARY**

**2024-2025**

	<u>2024-2025</u>
State Public School Fund	\$ 96,998,275.00
Local Current Expense Fund	28,126,877.00
Federal Grant Fund	11,863,055.08
Capital Outlay Fund	21,792,923.00
School Food Service Fund	7,726,703.00
School Age Child Care Fund	956,868.00
Other Restricted Funds	<u>7,761,067.00</u>
Total Budget	<u><u>\$ 175,225,768.08</u></u>

**STATE PUBLIC SCHOOL FUND**



STATE PUBLIC SCHOOL FUND		DRAFT				
001 CLASSROOM TEACHERS		PROPOSED				
		2024-2025	2023-2024			
ACCOUNT		BUDGET	BUDGET	COMMENTS		
CODE	DESCRIPTION					
APPROPRIATIONS						
1.5110.001.121	Salary - Teacher	21,967,591	21,327,758	Salary for approximately 375.33 teachers (moved 23 to SPLASH - PRC 020)		
1.5110.001.123	Salary - ROTC Teacher	355,461	345,108	Salary for 4.67 ROTC Instructors - other portion paid from Fund 8		
1.5110.001.125	New Teacher Orientation	20,000	20,000	Eligible new teachers may be paid up to a maximum of 3 days for beginning teacher staff development		
1.5110.001.127	Salary - Master Teacher	1,013,783	984,256	Salary for 15.25 positions (20 lead teachers at 75%)		
1.5110.001.129	Held Harmless Salary	45,000	45,000	Held harmless due to Session Law 2014-100		
1.5110.001.211	Employers Soc. Sec. Cost	1,790,240	1,738,242	Budgeted at 7.65%		
1.5110.001.221	Employers Retirement Cost	5,850,946	5,850,946	Budgeted Retirement Cost 25.52%		
1.5110.001.231	Employers Hospital Cost	3,118,598	3,216,838	Budgeted at \$8,095/employee (385.25 teachers)		
1.5120.001.121	Salary - CTE Teacher	15,791	15,791	Salary for 0.25 vocational teachers		
1.5120.001.211	Employers Soc. Sec. Cost	1,225	1,225	Budgeted at 7.65%		
1.5120.001.221	Employers Retirement Cost	4,067	4,067	Budgeted Retirement Cost 25.52%		
1.5120.001.231	Employers Hospital Cost	2,088	2,088	Budgeted at \$8,095/employee (0.25)		
1.5132.001.121	Salary - Enhancement Teacher	1,157,426	1,157,426	Salary for 25 Enhancement teachers (Arts) (Grade 6-12)		
1.5132.001.211	Employers Soc. Sec. Cost	88,544	88,544	Budgeted at 7.65%		
1.5132.001.221	Employers Retirement Cost	298,038	298,038	Budgeted Retirement Cost 25.52%		
1.5132.001.231	Employers Hospital Cost	208,750	208,750	Budgeted at \$8,095/employee (25)		
1.5133.001.121	Salary - Enhancement Teacher	1,092,708	1,092,708	Salary for 20.5 Enhancement teachers (PE/Health) (Grade 6-12)		
1.5133.001.211	Employers Soc. Sec. Cost	83,593	83,593	Budgeted at 7.65%		
1.5133.001.221	Employers Retirement Cost	281,375	281,375	Budgeted Retirement Cost 25.52%		
1.5133.001.231	Employers Hospital Cost	171,175	171,175	Budgeted at \$8,095/employee (20.5)		
1.5134.001.121	Salary - Enhancement Teacher	368,660	368,660	Salary for 7 Enhancement teachers (World Languages) (Grade 6-12)		
1.5134.001.211	Employers Soc. Sec. Cost	28,203	28,203	Budgeted at 7.65%		
1.5134.001.221	Employers Retirement Cost	94,930	94,930	Budgeted Retirement Cost 25.52%		
1.5134.001.231	Employers Hospital Cost	58,450	58,450	Budgeted at \$8,095/employee (7)		
1.5210.001.121	Salary - Exceptional Children Teacher	815,443	815,443	Salary for 13 EC teachers (Reduced from 19 EC teachers)		
1.5210.001.129	Held Harmless Salary	7,000	7,000	Held harmless due to Session Law 2014-100		
1.5210.001.211	Employers Soc. Sec. Cost	62,917	62,917	Budgeted at 7.65%		
1.5210.001.221	Employers Retirement Cost	211,780	211,780	Budgeted Retirement Cost 25.52%		
1.5210.001.231	Employers Hospital Cost	108,550	108,550	Budgeted at \$8,095/employee (13)		
1.5270.001.121	Salary - ESL Teacher	195,229	195,229	Salary for 3 ESL teachers		
1.5270.001.211	Employers Soc. Sec. Cost	14,935	14,935	Budgeted at 7.65%		
1.5270.001.221	Employers Retirement Cost	50,272	50,272	Budgeted Retirement Cost 25.52%		
1.5270.001.231	Employers Hospital Cost	25,050	25,050	Budgeted at \$8,095/employee (3)		
1.5310.001.121	Salary - Alternative Teacher	438,697	438,697	Salary for 8 Alternative teachers		
1.5310.001.211	Employers Soc. Sec. Cost	33,561	33,561	Budgeted at 7.65%		
1.5310.001.221	Employers Retirement Cost	112,965	112,965	Budgeted Retirement Cost 25.52%		
1.5310.001.231	Employers Hospital Cost	66,800	66,800	Budgeted at \$8,095/employee (8)		
1.5330.001.121	Salary - Remedial Teacher	503,053	503,053	Salary for 10 Remedial teachers (Title I trades)		
1.5330.001.211	Employers Soc. Sec. Cost	38,484	38,484	Budgeted at 7.65%		
1.5330.001.221	Employers Retirement Cost	129,537	129,537	Budgeted Retirement Cost 25.52%		
1.5330.001.231	Employers Hospital Cost	83,500	83,500	Budgeted at \$8,095/employee (10)		
	Total	41,014,415	40,380,944			



STATE PUBLIC SCHOOL FUND		DRAFT				
002 CENTRAL OFFICE ADMINISTRATION		PROPOSED				
		2024-2025	2023-2024			
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS		
<b>APPROPRIATIONS</b>						
1.6110.002.113	Salary - Director	99,622	96,720	1 position (Director of Secondary Schools)		
1.6110.002.211	Employers Soc. Sec. Cost	7,621	7,400	Budgeted at 7.65%		
1.6110.002.221	Employers Retirement Cost	25,424	24,906	Budgeted Retirement Cost 25.52%		
1.6110.002.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (1)		
1.6200.002.113	Salary - Director	-	24,710	1 position (EC Director) move to state 032		
1.6200.002.211	Employers Soc. Sec. Cost	-	1,890	Budgeted at 7.65%		
1.6200.002.221	Employers Retirement Cost	-	6,363	Budgeted Retirement Cost 25.52%		
1.6200.002.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee		
1.6610.002.118	Salary - Finance Officer	-	-	1 position - Budgeted in Local 002		
1.6610.002.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%		
1.6610.002.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.52%		
1.6610.002.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee		
1.6620.002.113	Salary - Personnel Director	103,906	100,880	1 position (Director of Human Resources)		
1.6620.002.211	Employers Soc. Sec. Cost	7,949	7,717	Budgeted at 7.65%		
1.6620.002.221	Employers Retirement Cost	26,517	25,977	Budgeted Retirement Cost 25.52%		
1.6620.002.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (2)		
1.6940.002.111	Salary - Superintendent	156,312	148,812	1 position (Superintendent)		
1.6940.002.118	Salary - Assistant Superintendents	370,380	359,769	3 positions (Assistant Superintendents)		
1.6940.002.211	Employers Soc. Sec. Cost	40,292	39,004	Budgeted at 7.65%		
1.6940.002.221	Employers Retirement Cost	134,412	130,960	Budgeted Retirement Cost 25.52%		
1.6940.002.231	Employers Hospital Cost	32,380	33,400	Budgeted at \$8,095/employee (4)		
1.7200.002.113	Salary - Director	45,000	45,000	Child Nutrition Director (\$45,000 required to be paid from state funds)		
1.7200.002.211	Employers Soc. Sec. Cost	3,343	3,343	Budgeted at 7.65%		
1.7200.002.221	Employers Retirement Cost	11,588	11,588	Budgeted Retirement Cost 25.52%		
1.7200.002.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee		
	Total	1,080,936	1,085,139			
Note: The state CO Administration allotment (PRC 002) for 2022-2023 was increased from the FY21-22 initial allotment by 6.28%						
Provides funding for salaries and benefits for central office administration.						
This category is used to pay for personnel including:						
	Superintendent					
	Directors/Supervisors/Coordinators					
	Associate and Assistant Superintendents					
	Finance Officer					
	Child Nutrition Supervisors/Managers					
	Maintenance Supervisors					
	Transportation Directors					
State funds cannot be expended for any of the above personnel outside of their allotment category.						
This allotment does not cover all directors. The remaining cost is budgeted in local funds.						













































STATE PUBLIC SCHOOL FUND				
031 LOW WEALTH SUPPLEMENTAL FUNDING				
		<b>DRAFT</b>		
		<b>PROPOSED</b>		
		<b>2024-2025</b>	<b>2023-2024</b>	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.031.181	Supplementary Pay	2,395,236	2,395,236	Flat rate supplement pay to teachers (Bi-annual in Dec and May)
1.5110.031.211	Employers Soc. Sec. Cost	183,236	183,236	Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	616,774	616,774	Budgeted Retirement Cost 25.52%
1.5400.031.151	Salary - Clerical	1,186,454	865,464	Clerical support in schools (Bookkeepers and Data Managers) (29 positions) (moved 9 from local 003)
1.5400.031.211	Employers Soc. Sec. Cost	90,764	66,208	Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	302,783	222,857	Budgeted Retirement Cost 25.52%
1.5400.031.231	Employers Hospital Cost	234,755	167,000	Budgeted at \$8,095/employee (29)
1.6610.031.151	Salary - Clerical	309,805	350,336	6 positions (Finance Department)
1.6610.031.153	Salary - Clerical	157,063	152,516	2 positions (Finance Department) (moved from 2.6610.003.153)
1.6610.031.211	Employers Soc. Sec. Cost	35,715	38,469	Budgeted at 7.65%
1.6610.031.221	Employers Retirement Cost	119,145	129,485	Budgeted Retirement Cost 25.52%
1.6610.031.231	Employers Hospital Cost	64,760	75,150	Budgeted at \$8,095/employee (8)
1.6620.031.151	Salary - Clerical	103,718	105,033	2 positions (Human Resources Department) (moved 1 to 2.6620.003.151)
1.6620.031.211	Employers Soc. Sec. Cost	7,934	8,035	Budgeted at 7.65%
1.6620.031.221	Employers Retirement Cost	26,469	27,046	Budgeted Retirement Cost 25.52%
1.6620.031.231	Employers Hospital Cost	16,192	16,700	Budgeted at \$8,095/employee (2)
1.6820.031.151	Salary - Clerical	56,610	-	PowerSchool Assistant
1.6820.031.211	Employers Soc. Sec. Cost	4,331	-	Budgeted at 7.65%
1.6820.031.221	Employers Retirement Cost	14,447	-	Budgeted Retirement Cost 25.52%
1.6820.031.231	Employers Hospital Cost	8,095	-	Budgeted at \$8,095/employee (1)
1.6940.031.151	Salary - Clerical	160,439	152,694	2.5 positions - Superintendent's Office
1.6940.031.211	Employers Soc. Sec. Cost	12,273	11,682	Budgeted at 7.65%
1.6940.031.221	Employers Retirement Cost	40,944	39,319	Budgeted Retirement Cost 25.52%
1.6940.031.231	Employers Hospital Cost	20,238	20,875	Budget at \$8,095/employee (2.5 positions)
	Total	6,168,180	5,644,115	
This is a dollar allotment to provide supplemental funds in counties that do not have the ability to generate revenue to support public schools at the state average level (per a legislated formula). The funding is to allow those counties to enhance the instructional program and student achievement.				
The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded.				
The funds must be used only for:				
Instructional positions	Staff development			
Instructional support positions	Fringe benefits			
Clerical positions	Supplements for instructional personnel			
Instructional equipment	Instructional supplies & materials			

STATE PUBLIC SCHOOL FUND				
032 CHILDREN WITH SPECIAL NEEDS				
DRAFT				
PROPOSED				
2024-2025 2023-2024				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5210.032.121	Salary - Teachers	3,230,885	3,230,885	Salary for 66.25 teachers
1.5210.032.133	Salary - Psychologist	138,173	138,173	Salary for 2 psychologists
1.5210.032.141	Salary - Speech Assistants	76,255	76,255	Salary for 1.75 speech assistants
1.5210.032.142	Salary - Teacher Assistants	27,405	27,405	Salary for 1 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB	50,000	50,000	Other assignments - homebound/intern
1.5210.032.162	Substitute Pay - Sick	7,000	7,000	Substitute Pay - Sick
1.5210.032.163	Substitute Pay - Workshops	1,000	1,000	Sub-pay for workshops
1.5210.032.167	Teacher Assistant Substitute for Teacher	750	750	Substitute Pay when assistant subs for teacher
1.5210.032.199	Overtime Pay	250	250	Overtime Pay
1.5210.032.211	Employers Soc. Sec. Cost	270,177	270,177	Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost	682,064	682,064	Budgeted Retirement Cost 25.52%
1.5210.032.231	Employers Hospital Cost	592,850	592,850	Hospitalization Cost @ \$8,095 (71)
1.5210.032.311	Contracted Services	75,000	75,000	Contracted Services
1.5210.032.312	Workshop Expenses	2,000	2,000	Instructional workshop expenses
1.5210.032.313	Advertising Fees	1,000	1,000	Advertising Fees
1.5210.032.314	Printing & Binding	750	750	Printing & Binding
1.5210.032.326	Contracted Repair	2,500	2,500	Contracted Repair
1.5210.032.332	Travel	4,000	4,000	Travel reimbursement - itinerant
1.5210.032.333	Field Trips	1,000	1,000	Field trip cost
1.5210.032.411	Supplies & Materials	1,500	1,500	Supplies & Materials
1.5210.032.418	Computer Software	100	100	Computer Software
1.5210.032.422	Repair, Parts & Materials	100	100	Repair, parts, and materials
1.5210.032.459	Other Food Purchases	500	500	Food Purchases
1.5210.032.461	Non-Capitalized Equipment	1,000	1,000	Non-Capitalized Equipment under \$2000
1.5210.032.462	Non-Capitalized Computer Hardware	1,000	1,000	Non-Capitalized Hardware under \$2000
1.5210.032.541	Equipment	500	500	Equipment over \$2000
1.5210.032.542	Purchase of Computer Hardware	500	500	Purchase of Computer Hardware over \$2000
1.5220.032.145	Salary - Occupational Therapist	209,325	209,325	Salary for 4 occupational therapists
1.5220.032.211	Employers Soc. Sec. Cost	16,014	16,014	Employers social security cost @ 7.65%
1.5220.032.221	Employers Retirement Cost	53,902	53,902	Budgeted Retirement Cost 25.52%
1.5220.032.231	Employers Hospital Cost	33,400	33,400	Hospitalization Cost @ \$8,095/employee (4)
1.5220.032.311	Contracted Services	200,000	200,000	Contracted Services - OT
1.5220.032.312	Workshop Expenses	500	500	Occupational Therapist workshop expenses
1.5220.032.332	Travel	1,500	1,500	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	1,000	1,000	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	421,180	421,180	Salary for 7.5 teachers (preschool)
1.5230.032.142	Salary -Preschool Teacher Assistant	31,018	31,018	Salary for 1 teacher assistant (preschool)
1.5230.032.144	Salary-Preschool Interpreter	500	500	Salary for as needed interpreter
1.5230.032.162	Substitute Pay	1,000	1,000	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	250	250	Sub-pay for workshops (preschool)
1.5230.032.167	Sub Pay - TA Subs for Teachers	500	500	Substitute Pay when assistant subs for teacher

1.5230.032.199	Overtime Pay	50	50	Overtime pay		
1.5230.032.211	Employers Soc. Sec. Cost	34,770	34,770	Social Security Cost @ 7.65%		
1.5230.032.221	Employers Retirement Cost	117,033	117,033	Budgeted Retirement Cost 25.52%		
1.5230.032.231	Employers Hospital Cost	70,975	70,975	Hospitalization Cost @ \$8,095/employee (8.5)		
1.5230.032.311	Contracted Services	250	250	Contracted Services (preschool)		
1.5230.032.312	Workshop Expenses	500	500	Workshop expenses (preschool)		
1.5230.032.313	Advertising Fees	250	250	Advertising Fees (preschool)		
1.5230.032.314	Printing & Binding	250	250	Printing & Binding (preschool)		
1.5230.032.326	Contracted Repair	250	250	Contracted Repair (preschool)		
1.5230.032.331	Contracted Pupil Transportation	1,000	1,000	Contracted preschool transportation		
1.5230.032.332	Preschool Travel	1,500	1,500	Travel reimbursement (preschool)		
1.5230.032.333	Field Trips	1,500	1,500	Field Trip (preschool)		
1.5230.032.411	Instructional Supplies	1,000	1,000	Instructional Supplies (preschool)		
1.5230.032.459	Other Food Purchases	1,000	1,000	Food Purchases (preschool)		
1.5240.032.132	Speech Teachers	749,754	749,754	Salary for 12.4 speech therapists		
1.5240.032.148	Salary - Non-Certified	33,000	33,000	Contracted speech services		
1.5240.032.211	Employers Soc. Sec. Cost	59,881	59,881	Social Security Cost @ 7.65%		
1.5240.032.221	Employers Retirement Cost	201,560	201,560	Budgeted Retirement Cost 25.52%		
1.5240.032.231	Employers Hospital Cost	103,540	103,540	Hospitalization Cost @ \$8,095/employee (12.4)		
1.5240.032.311	Contracted Services - Speech	125,000	125,000	Contracted Speech Therapy Services		
1.5240.032.312	Workshop Expenses	300	300	Workshop expenses for speech therapist		
1.5240.032.332	Travel	1,500	1,500	Travel reimbursement for speech therapist		
1.5240.032.411	Supplies	2,000	2,000	Supplies & material cost for speech therapist		
1.5241.032.132	Preschool Speech Teachers	376,289	376,289	Salary for 6 speech therapists (preschool)		
1.5241.032.211	Employers Soc. Sec. Cost	28,787	28,787	Social Security Cost for speech therapist		
1.5241.032.221	Employers Retirement Cost	96,895	96,895	Budgeted Retirement Cost 25.52%		
1.5241.032.231	Employers Hospital Cost	50,100	50,100	Hospital Cost for speech therapist @ \$8,095 (6)		
1.5241.032.311	Contracted Services - PS Speech	100	100	Contracted Services - Preschool Speech		
1.5241.032.332	Travel	500	500	Travel reimbursement for preschool speech therapist		
1.5241.032.411	Supplies	250	250	Supplies & material cost for preschool speech therapist		
1.5250.032.311	Contracted Services - Audio	100	100	Contracted audiology services		
1.5250.032.411	Supplies - Audiology	500	500	Supplies & material cost for audiology		
1.5840.032.145	Salary - Health Specialist	256,048	256,048	Salary for 5 day treatment qualified professionals		
1.5840.032.211	Employers Soc. Sec. Cost	19,588	19,588	Social Security Cost @ 7.65%		
1.5840.032.221	Employers Retirement Cost	65,933	65,933	Budgeted Retirement Cost 25.52%		
1.5840.032.231	Employers Hospital Cost	41,750	41,750	Hospital Cost @ \$8,095 (5)		
1.5840.032.311	Contracted Services - Physical Therapy	200,000	200,000	Contracted physical therapy services		
1.5840.032.332	Travel - PT	1,538	1,538	Travel reimbursement for physical therapy		
1.5840.032.411	Supplies	250	250	Health supplies		
1.6200.032.113	Salary - Directors	93,000	-	Salary for 1 Director		
1.6200.032.211	Employers Soc. Sec. Cost	7,115	-	Social Security Cost @ 7.65%		
1.6200.032.221	Employers Retirement Cost	23,733	-	Budgeted Retirement Cost 25.52%		
1.6200.032.231	Employers Hospital Cost	8,095	-	Hospitalization @ \$8,095/employee (1)		
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	500	500	Non-Instructional Workshop Expense		
1.6200.032.361	Membership Dues & Fees	1,500	1,500	Dues & Fees		
1.6550.032.411	Supplies and Materials	500	500	Transportation supplies		
	Total	8,918,282	8,786,339			













STATE PUBLIC SCHOOL FUND				
056 TRANSPORTATION				
		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.6550.056.165	Substitute Driver	247,200	179,643	Substitute Driver
1.6550.056.171	Bus Driver Salary	1,605,373	1,304,897	Salary of the bus drivers up to the state maximum; local supplement must pick-up any salaries above the state maximum
1.6550.056.172	Overtime Pay - Bus Driver	2,250	2,250	Overtime pay bus drivers
1.6550.056.175	Salary - Transportation Personnel	773,821	750,022	14.5 positions (other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	201,091	155,417	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	670,830	523,132	Budgeted Retirement Cost, 25.52%
1.6550.056.231	Employers Hospital Cost	358,275	434,200	Employers Hospital Cost \$8,095
1.6550.056.316	Commercial Driver's License Med Exam	19,890	19,890	Driver physicals
1.6550.056.319	Drug Testing	12,500	6,000	Driver drug testing
1.6550.056.326	Contracted Services	50,000	50,000	Contracted repairs as needed
1.6550.056.331	Pupil Transportation - Contracted	52,300	52,300	Pelham Transportation
1.6550.056.411	Supplies & Materials	4,150	4,150	Supplies and materials
1.6550.056.422	Repair Parts, Materials	50,000	50,000	Repair parts
1.6550.056.423	Gas/Diesel Fuel	183,000	75,449	Gas/Diesel Fuel
1.6550.056.424	Oil	12,000	12,000	Oil
1.6550.056.425	Tires & Tubes	53,000	45,000	Tires & Tubes
	Total	4,295,680	3,664,350	
Explanation:				
The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff population in the safest and most efficient way possible under the guidelines set forth by the Board of Education and the Department of Public Instruction with safety being the foremost objective and efficiency secondary.				
We typically anticipate a shortfall in state transportation funding. This will be budgeted in local PRC 056.				









STATE PUBLIC SCHOOL FUND					
069 AT-RISK STUDENT SERVICES		DRAFT			
		PROPOSED			
		2024-2025	2023-2024		
		BUDGET	BUDGET		
ACCOUNT					
CODE	DESCRIPTION			COMMENTS	
<b>APPROPRIATIONS</b>					
1.5310.069.121	Salary - Teacher	386,013	386,013	Funds ISS, Remediation, and Dropout positions at HS & MS (6)	
1.5310.069.162	Substitute Pay	5,000	5,000	Substitute for teachers paid from PRC 069	
1.5310.069.191	Salary (HAL and Homebound)	20,000	20,000	Salary for Homework Assistance & Homebound Teachers	
1.5310.069.191	Salary (Twilight Academics)	25,000	25,000	Salary for Twilight Academy Teachers	
1.5310.069.211	Employers Soc. Sec. Cost	33,355	33,355	FICA @ 7.65%	
1.5310.069.221	Employers Retirement Cost	112,274	112,274	Budgeted Retirement Cost, 25.52%	
1.5310.069.231	Employers Hospital Cost	50,100	50,100	Hospitalization @ \$8,095/employee (6)	
1.5310.069.341	Telephone	1,600	1,600	Chromebook Monthly Service	
1.5310.069.411	Supplies & Materials	1,200	1,200	Supplies & Materials	
1.5310.069.418	Computer Software	1,100	1,100	Computer software	
1.5320.069.131	Salary - Social Worker	160,272	160,272	Salary - Social Worker (3) - Lead (10 days)	
1.5320.069.211	Employers Soc. Sec. Cost	12,260	12,260	FICA @ 7.65%	
1.5320.069.221	Employers Retirement Cost	41,270	41,270	Budgeted Retirement Cost, 25.52%	
1.5320.069.231	Employers Hospital Cost	25,050	25,050	Hospitalization @ \$8,095/employee (3)	
1.5400.069.151	Salary - Office Support	555,048	555,048	Salary - Office Support - (17)	
1.5400.069.211	Employers Soc. Sec. Cost	42,462	42,462	FICA @ 7.65%	
1.5400.069.221	Employers Retirement Cost	142,925	142,925	Budgeted Retirement Cost, 25.52%	
1.5400.069.231	Employers Hospital Cost	141,950	141,950	Hospitalization @ \$8,095/employee (17)	
1.5810.069.131	Salary - Media	52,624	52,624	Salary - Media - (1)	
1.5810.069.211	Employers Soc. Sec. Cost	4,026	4,026	FICA @ 7.65%	
1.5810.069.221	Employers Retirement Cost	13,551	13,551	Budgeted Retirement Cost, 25.52%	
1.5810.069.231	Employers Hospital Cost	8,350	8,350	Hospitalization @ \$8,095/employee (2)	
1.5830.069.131	Salary - School Counselors	290,700	290,700	School Counselors & Lead counselor (6)	
1.5830.069.211	Employers Soc. Sec. Cost	22,240	22,240	FICA @ 7.65%	
1.5830.069.221	Employers Retirement Cost	74,855	74,855	Budgeted Retirement Cost, 25.52%	
1.5830.069.231	Employers Hospital Cost	50,100	50,100	Hospitalization @ \$8,095/employee (6)	
1.5840.069.131	Salary - Certified Nurse (SNIF)	140,702	140,702	School Nurses (2.93)	
1.5840.069.211	Employers Soc. Sec. Cost	10,764	10,764	FICA @ 7.65%	
1.5840.069.221	Employers Retirement Cost	36,231	36,231	Budgeted Retirement Cost, 25.52%	
1.5840.069.231	Employers Hospital Cost	24,466	24,466	Hospitalization @ \$8,095/employee (2.93)	
1.5850.069.113	Salary - Director	96,720	96,720	Director of Safety and PIO	
1.5850.069.311	SRO (8 Officers)	710,625	710,625	School Resource Officers for 4 Middle Schools & 4 High Schools	
1.6300.069.151	Salary - Office Personnel	29,779	29,779	Clerical Staff (0.5)	
1.6300.069.211	Employers Soc. Sec. Cost	2,279	2,279	FICA @ 7.65%	
1.6300.069.221	Employers Retirement Cost	7,669	7,669	Budgeted Retirement Cost, 25.52%	
1.6300.069.231	Employers Hospital Cost	4,175	4,175	Hospitalization @ \$8,095/employee (0.5)	
1.6550.069.171	Salary - Driver	5,000	5,000	Bus Driver salaries for Year Round Education	
1.6550.069.211	Employers Soc. Sec. Cost	383	383	FICA @ 7.65%	
1.6550.069.221	Employers Retirement Cost	1,288	1,288	Budgeted Retirement Cost, 25.52%	
	Total	3,343,406	3,343,406		















**LOCAL CURRENT  
EXPENSE FUND**

LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	PROPOSED		COMMENTS
		2024-2025 BUDGET	2023-2024 BUDGET	
<b>REVENUE</b>				
2.4110.000.000	County Appropriation	15,834,840	15,834,840	
2.4110.000.000	County Appropriation - Initial increase request (would require significant reduction)	4,789,032	-	
2.4110.000.000	County Appropriation - Requested increase for inflation	2,506,110	-	
2.4110.000.000	County Appropriation - Requested increase to maintain services	3,995,987	-	
2.4410.000.000	Fines & Forfeitures	300,000	300,000	
2.4450.000.000	Interest	10,000	10,000	
2.4470.000.000	Reimbursements	30,000	30,000	
2.4910.000.000	Fund Balance Appropriated	660,908	7,345,999	
	Total	28,126,877	23,520,839	
Note: Proposed budget prepared with estimated ADM of 11,140 for 2024-2025 and 3% legislated salary increase for Central Office and classified staff				
<u>2024-2025 Estimated Employer matching rates:</u>				<u>2023-2024 Employer matching rates:</u>
Employers Soc. Sec.	7.65%			7.65%
Employers Retirement	25.52%			25.02%
Employers Hospital	\$8,095/employee			\$7,557/employee
	Local Current Expense Fund Balance as of 6/30/2023	\$7,640,263		
	Estimated Fund Balance to be spent by 6/30/2024	(5,000,000)		
		\$2,640,263		
	Estimated Local Current Expense Fund Balance as of 7/1/2024	\$2,640,263		
	Fund Balance to appropriate for FY2024-2025	(660,908)		
	Estimated Fund Balance Unappropriated at 6/30/2025	\$1,979,355		



LOCAL CURRENT EXPENSE FUND				
001 REGULAR TEACHERS				
		PROPOSED		
		2024-2025	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.001.121	Salary - Teacher	897,750	-	21 Instructional Coach trades
2.5110.001.121	Salary - Teacher	427,500	-	10 teaching positions previously funded through ESSER
2.5110.001.125	New Teacher Orientation	5,000	5,000	Sub pay for new teachers to attend new teacher orientation
2.5110.001.127	Salary Master Teacher	40,000	40,000	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, 2023-24, and 2024-25
2.5110.001.187	Salary - Differential	7,000	7,000	National Board pay
2.5110.001.192	Stipend - Added Responsibility	4,000	10,000	Additional responsibility pay
2.5110.001.192	Stipend - Added Responsibility	-	-	Extra Duty pay as needed
2.5110.001.195	Stipend - Planning Period	45,000	100,000	Decreased due to less teacher vacancies
2.5110.001.211	Employers Soc. Sec. Cost	11,600	26,622	Employers Social Security Cost, 7.65%
2.5110.001.211	Employers Soc. Sec. Cost - IC Trades	68,678	-	Employers Social Security Cost, 7.65%
2.5110.001.211	Employers Soc. Sec. Cost - Teaching positions (previously ESSER)	32,704	-	Employers Social Security Cost, 7.65%
2.5110.001.221	Employers Retirement Cost	38,550	59,550	Budgeted Retirement Cost, 25.52%
2.5110.001.221	Employers Retirement Cost - IC Trades	228,577	-	Budgeted Retirement Cost, 25.52%
2.5110.001.221	Employers Retirement Cost - Teaching positions (previously ESSER)	109,098	-	Budgeted Retirement Cost, 25.52%
2.5110.001.231	Employers Hospital Cost - IC Trades	169,995	-	Budgeted at \$8,095/employee (21)
2.5110.001.231	Employers Hospital Cost - Teaching positions (previously ESSER)	80,950	-	Budgeted at \$8,095/employee (10)
2.5210.001.121	Salary - Teacher - EC Teacher Trades	555,750	-	13 EC Teacher trades
2.5210.001.211	Employers Soc. Sec. Cost - EC Trades	42,514	-	Employers Social Security Cost, 7.65%
2.5210.001.221	Employers Retirement Cost - EC Trades	141,829	-	Budgeted Retirement Cost, 25.52%
2.5210.001.231	Employers Hospital Cost - EC Trades	105,235	-	Budgeted at \$8,095/employee (13)
2.6110.001.192	Stipend - Advanced Teaching Roles	37,500	-	Advanced Teaching Roles stipends
2.6110.001.211	Employers Soc. Sec. Cost - Advanced Teaching Roles	2,869	-	Employers Social Security Cost, 7.65%
2.6110.001.221	Employers Retirement Cost - Advanced Teaching Roles	9,631	-	Budgeted Retirement Cost, 25.52%
2.7100.001.121	Salary - Pre-K Teacher	100,000	-	2 Pre-K classroom teachers
2.7100.001.211	Employers Soc. Sec. Cost - Pre-K Teacher	7,650	-	Employers Social Security Cost, 7.65%
2.7100.001.221	Employers Retirement Cost - Pre-K Teacher	25,520	-	Budgeted Retirement Cost, 25.52%
2.7100.001.231	Employers Hospital Cost - Pre-K Teacher	16,190	-	Budgeted at \$8,095/employee (2)
	Total	3,261,090	299,172	
Note: We expect a decrease in state PRC 001 teachers initial allotment amounts due to decrease in ADM. We do not anticipate increasing local PRC 001 by this amount, but will reduce the teacher allocations to the schools accordingly.				

002 ADMINISTRATIVE		LOCAL CURRENT EXPENSE FUND		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.6110.002.113	Salary - Director	86,737	-	1 position (Director of CTE and Innovation)
2.6110.002.211	Employers Soc. Sec. Cost	6,635	-	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	22,135	-	Budgeted Retirement Cost, 25.52%
2.6110.002.231	Employers Hospital Cost	8,095	-	Budgeted at \$8,095/employee (1)
2.6200.002.113	Salary - Director	94,266	74,128	1 position (Director of Mental and Behavioral Health) (EC Director - moved 100% to State 032)
2.6200.002.211	Employers Soc. Sec. Cost	7,211	5,671	Budgeted at 7.65%
2.6200.002.221	Employers Retirement Cost	24,057	19,088	Budgeted Retirement Cost, 25.52%
2.6200.002.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (1)
2.6400.002.113	Salary - Director	171,687	166,710	2 positions (Chief Technology Officer and Network Engineer)
2.6400.002.211	Employers Soc. Sec. Cost	13,134	13,849	Budgeted at 7.65%
2.6400.002.221	Employers Retirement Cost	43,815	46,616	Budgeted Retirement Cost, 25.52%
2.6400.002.231	Employers Hospital Cost	16,190	16,700	Budgeted at \$8,095/employee (2)
2.6580.002.113	Salary - Supervisor	86,737	84,210	1 position (Director of Maintenance)
2.6580.002.211	Employers Soc. Sec. Cost	6,635	5,808	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	22,135	19,550	Budgeted Retirement Cost, 25.52%
2.6580.002.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (1)
2.6610.002.115	Salary - Finance Officer	107,338	104,212	1 position
2.6610.002.211	Employers Soc. Sec. Cost	8,211	7,973	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	27,393	26,835	Budgeted Retirement Cost, 25.52%
2.6610.002.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (1)
2.6620.002.113	Salary - HR Coordinator	-	66,420	1 position - New position - HR Coordinator added December 2022 - moved to 2.6620.003.153.810
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, 25.52%
2.6620.002.231	Employers Hospital Cost	-	8,350	Budgeted at \$8,095/employee (1)
2.6940.002.187	Salary - Differential	94,455	89,692	Travel for 3 Assistant Superintendents - \$11,700 per year Travel for 4 Directors - \$12,600 per year Local portion of Assistant Superintendent salary - \$13,290 Local portion of Superintendent salary - \$56,865
2.6940.002.211	Employers Soc. Sec. Cost	6,996	6,862	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	23,339	23,096	Budgeted Retirement Cost, 25.52%
	<b>Total</b>	<b>901,486</b>	<b>832,531</b>	



LOCAL CURRENT EXPENSE FUND				
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5110.003.162	Substitute Pay	750,000	700,000	Based on 2023-24 amounts
2.5110.003.162	Substitute Pay	-	-	To cover additional sub costs as needed (No sub pay budgeted in state 003 or 031)
2.5110.003.164	Salary - Classroom Support	402,718	-	23 Classroom Support positions (6 hour positions)
2.5110.003.167	Substitute Pay - Teacher Assistant	83,000	7,500	Based on 2023-24 amounts
2.5110.003.211	Employers Soc. Sec. Cost	63,725	46,475	Budgeted at 7.65%
2.5110.003.211	Employers Soc. Sec. Cost	30,808	-	Budgeted at 7.65%
2.5110.003.221	Employers Retirement Cost	500	500	Budgeted Retirement Cost, 25.52%
2.5110.003.221	Employers Retirement Cost	102,774	-	Budgeted Retirement Cost, 25.52%
2.5110.003.231	Employers Hospital Cost	186,185	-	Budgeted at \$8,095/employee (23 positions)
2.5120.003.162	Substitute Pay	725	285	Based on 2023-24 amounts
2.5120.003.211	Employers Soc. Sec. Cost	55	22	Budgeted at 7.65%
2.5210.003.162	Substitute Pay	9,000	8,000	Based on 2023-24 amounts
2.5210.003.211	Employers Soc. Sec. Cost	689	918	Budgeted at 7.65%
2.5260.003.162	Substitute Pay	-	-	Based on 2023-24 amounts
2.5260.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.5270.003.162	Substitute Pay	-	-	Based on 2023-24 amounts
2.5270.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.5310.003.162	Substitute Pay	4,900	3,950	Based on 2023-24 amounts
2.5310.003.211	Employers Soc. Sec. Cost	375	325	Budgeted at 7.65%
2.5330.003.162	Substitute Pay	2,500	2,000	Based on 2023-24 amounts
2.5330.003.211	Employers Soc. Sec. Cost	191	230	Budgeted at 7.65%
2.5400.003.151	Salary - Clerical	-	312,142	9 positions - moved to state 031
2.5400.003.199	Salary - Overtime Pay	-	1,000	Overtime pay
2.5400.003.211	Employers Soc. Sec. Cost	-	23,879	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	-	80,375	Budgeted Retirement Cost, 25.52%
2.5400.003.231	Employers Hospital Cost	-	75,150	Budgeted at \$8,095/employee (9)
2.6110.003.151	Salary - Office Personnel	49,363	97,858	0.88 positions (CO Admin Assistant 0.25, CO Admin Assistant 0.63)
2.6110.003.177	Salary - Work Study Student	14,700	18,000	2 student workers at CO (1- HR, 1 - Curriculum)
2.6110.003.211	Employers Soc. Sec. Cost	4,901	8,863	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	12,598	29,833	Budgeted Retirement Cost, 25.52%
2.6110.003.231	Employers Hospital Cost	7,124	25,050	Budgeted at \$8,095/employee (3)
2.6200.003.151	Salary - Office Personnel	14,742	27,568	0.25 position (CO Admin Assistant to Director of CTE and Innovation)
2.6200.003.211	Employers Soc. Sec. Cost	1,128	2,109	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	3,762	7,099	Budgeted Retirement Cost, 25.52%
2.6200.003.231	Employers Hospital Cost	2,024	4,175	Budgeted at \$8,095/employee (0.25)
2.6580.003.151	Salary - Office Personnel	103,947	98,819	2 positions - Maintenance office 12 month clerical
2.6580.003.211	Employers Soc. Sec. Cost	7,952	7,560	Budgeted at 7.65%
2.6580.003.221	Employers Retirement Cost	26,527	25,446	Budgeted Retirement Cost, 25.52%
2.6580.003.231	Employers Hospital Cost	16,190	16,700	Budgeted at \$8,095/employee - 2 positions
2.6610.003.177	Salary - Work Study Student	-	9,000	1 student worker - Vacant
2.6610.003.211	Employers Soc. Sec. Cost	-	689	Budgeted at 7.65%
2.6620.003.151	Salary - Office Personnel	68,388	104,688	1 position - HR Coordinator (moved 1 HR position to state 031)
2.6620.003.211	Employers Soc. Sec. Cost	5,232	8,009	Budgeted at 7.65%
2.6620.003.221	Employers Retirement Cost	17,453	26,958	Budgeted Retirement Cost, 25.52%
2.6620.003.231	Employers Hospital Cost	8,095	16,700	Budgeted at \$8,095/employee (1)
2.6820.003.151	Salary - Office Personnel	60,811	114,013	1 position (Data Manager Coordinator) (moved Data Manager Assistant to state 031)
2.6820.003.211	Employers Soc. Sec. Cost	4,652	8,722	Budgeted at 7.65%
2.6820.003.221	Employers Retirement Cost	15,519	29,359	Budgeted Retirement Cost, 25.52%
2.6820.003.231	Employers Hospital Cost	8,095	16,700	Budgeted at \$8,095/employee (1)
	Total	2,091,348	1,966,669	



LOCAL CURRENT EXPENSE FUND				
005 SCHOOL ADMINISTRATORS				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5410.005.181	Supplements - Principals	189,998	173,350	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6.5%
2.5410.005.187	Principal Pay Differential	105,429	61,200	Pay differential in addition to local supp - (includes \$10k annual for each traditional HS principal and ADM held harmless)
2.5410.005.211	Employers Soc. Sec. Cost	22,600	17,945	Budgeted at 7.65%
2.5410.005.221	Employers Retirement Cost	75,393	60,397	Budgeted Retirement Cost, 25.52%
2.5410.005.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee
2.5420.005.116	Salary - Assistant Principals	541,529	524,125	Moved from State PRC 005 (8)
2.5420.005.116	Salary - Assistant Principals	-	-	Assistant Principals who are licensure exceptions
2.5420.005.181	Supplements - Assistant Principals	90,100	86,613	High School APs at 7%. Elem/Middle School APs at 6%
2.5420.005.187	Assistant Principals Pay Differential	-	-	Pay differential in addition to local supp
2.5420.005.211	Employers Soc. Sec. Cost	48,320	46,722	Budgeted at 7.65%
2.5420.005.221	Employers Retirement Cost	161,192	157,266	Budgeted Retirement Cost, 25.52%
2.5420.005.231	Employers Hospital Cost	64,760	66,800	Budgeted at \$8,095/employee (8)
	<b>Total</b>	<b>1,299,321</b>	<b>1,194,418</b>	
Note: We moved 8 assistant principals from State PRC 005 to local PRC 005 due to funding/flexibility decreases.				

007 CERTIFIED SUPPORT		LOCAL CURRENT EXPENSE FUND		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5320.007.131	Salary - Social Worker	178,643	167,440	4 social workers (1-RMS, 1-RHS, 1-RCHS, 1-WES) (7 positions total - 3 paid from state 007)
2.5320.007.211	Employers Soc. Sec. Cost	13,667	12,810	Budgeted at 7.65%
2.5320.007.221	Employers Retirement Cost	45,590	43,116	Budgeted Retirement Cost 25.52%
2.5320.007.231	Employers Hospital Cost	32,380	33,400	Budgeted at \$8,095/employee (4)
2.5321.007.131	Salary - Behavioral Health Specialist	313,503	343,200	6 positions - Mobile Crisis Team (Board approved June 2020) (1-Vacant, 1-Douglass, 1-Monroeton, 1-RHS, 1-RCHS, 0.60-CO)
2.5321.007.211	Employers Soc. Sec. Cost	23,983	26,255	FICA at 7.65%
2.5321.007.221	Employers Retirement Cost	80,001	88,374	Budgeted Retirement Cost, 25.52%
2.5321.007.231	Employers Hospital Cost	45,332	50,100	Budgeted at \$8,095/employee (6)
2.5810.007.131	Media Coordinator	210,697	295,568	4 positions (20 positions total - 16 paid from state 007)
2.5810.007.211	Employers Soc. Sec. Cost	16,118	22,610	Budgeted at 7.65%
2.5810.007.221	Employers Retirement Cost	53,770	76,109	Budgeted Retirement Cost 25.52%
2.5810.007.231	Employers Hospital Cost	32,380	50,100	Budgeted at \$8,095/employee (4)
2.5830.007.131	Salary - Guidance - Additional positions	90,434	-	2 positions previously funded through ESSER
2.5830.007.131	Salary - Guidance	30,000	30,000	1 month summer guidance per high school (contracted)
2.5830.007.131	Salary - Guidance	91,516	139,000	2 positions (32.55 positions total - 26.55 paid from state 007 and 4 paid from state 069)
2.5830.007.211	Employers Soc. Sec. Cost	7,001	10,634	Budgeted at 7.65%
2.5830.007.211	Employers Soc. Sec. Cost	6,918	-	Budgeted at 7.65%
2.5830.007.221	Employers Retirement Cost	23,355	35,793	Budgeted Retirement Cost, 25.52%
2.5830.007.221	Employers Retirement Cost	23,078	-	Budgeted Retirement Cost, 25.52%
2.5830.007.231	Employers Hospital Cost	16,190	22,963	Budgeted at \$8,095/employee (2)
2.5830.007.231	Employers Hospital Cost	16,190	-	Budgeted at \$8,095/employee (2)
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, 25.52%
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee
	Total	1,350,746	1,447,472	
Explanation:				
* The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				
This has been set up in Restricted Fund 8 PRC 615.				

LOCAL CURRENT EXPENSE FUND				
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.009.186	Short-term Disability Payments	-	-	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	-	-	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	-	-	Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.52%
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	5,000	16,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5210.009.211	Employers Soc. Sec. Cost	511	2,653	Budgeted at 7.65%
2.5210.009.221	Employers Retirement Cost	1,703	8,929	Budgeted Retirement Cost, 25.52%
2.5330.009.188	Annual Leave	2,000	5,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5330.009.211	Employers Soc. Sec. Cost	153	383	Budgeted at 7.65%
2.5330.009.221	Employers Retirement Cost	510	1,386	Budgeted Retirement Cost, 25.52%
2.5400.009.184	Longevity	5,000	5,000	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	5,000	5,000	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	7,725	Budgeted Retirement Cost, 25.52%
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	775	Budgeted Retirement Cost, 25.52%
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, 25.52%
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, 25.52%
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, 25.52%
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, 25.52%
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, 25.52%
2.6540.009.184	Longevity	1,000	1,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6540.009.188	Annual Leave	-	-	Annual leave payoff amount paid to eligible employees who have separated from service
2.6540.009.211	Employers Soc. Sec. Cost	77	77	Budgeted @ 7.65%
2.6540.009.221	Employers Retirement Cost	215	215	Budgeted Retirement Cost, 25.52%
2.6550.009.184	Longevity	1,000	1,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6550.009.211	Employers Soc. Sec. Cost	536	536	Budgeted @ 7.65%
2.6550.009.221	Employers Retirement Cost	1,501	1,501	Budgeted Retirement Cost, 25.52%
2.6580.009.184	Longevity	8,000	10,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6580.009.188	Annual Leave	2,500	5,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.6580.009.211	Employers Soc. Sec. Cost	803	2,295	Budgeted @ 7.65%
2.6580.009.221	Employers Retirement Cost	2,680	7,725	Budgeted Retirement Cost, 25.52%
2.6610.009.184	Longevity	3,000	3,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6610.009.211	Employers Soc. Sec. Cost	230	230	Budgeted @ 7.65%
2.6610.009.221	Employers Retirement Cost	643	643	Budgeted Retirement Cost, 25.52%
2.6940.009.184	Longevity	1,800	1,800	Additional salary payment for longevity pay for those employees that qualify for longevity







Renewals	Cost (Subject to Change)	Description
Esentire	\$ 158,347.16	Esentire MDR: Managed Detection and Response
Malwarebytes	\$ 96,685.20	Malwarebytes: Endpoint and Response
Auvik Network	\$ 30,038.00	Network Management Software
CNP Technologies	\$ 71,312.40	Mitel Phone Software and Support
System Surveyor	\$ 4,173.00	Site Surveying Software
A3 Communication	\$ 10,251.67	Axis Camera Device Manager Software

New Request for 24-25	Cost (Subject to Change)	Description
Cloud Backup Storage	\$ 43,183.40	Immutable, off site storage. Cloud based. Helps RCS abide to the 3-2-1 backup rule. 3 backups, 2 different types of storage and one copy of data off site for recovery
ClearPass for Wireless	\$ 12,661.10	Aruba licensing for wireless access points. Improves the ability to manage wireless system and provides improved reporting and diagnostics
Camera Replacement	\$ 10,000.00	Budget set aside exclusively for replacing damaged and out of warranty cameras. If the funds are not needed, the money will not be touched.

Required Additional Needs	Cost (Subject to Change)	Description
Milestone Maintenance Licensing		Maintenance licensing. Required to continue adding cameras and maintaining Milestone console. Price includes flat fee for console and per unit pricing for cameras. <b>Current camera count is 1349</b>
1 Year Renewal	\$ 47,851.32	
2 Year Renewal	\$ 79,752.19	
3 Year Renewal	\$ 103,194.32	Budget Reflects 3 yr. renewal
S2 Software/Support Plan	\$ 4,964.80	S2 Support Contract for Door System
VMWare License Upgrade	\$ 40,000.00	Current license needs to be updated due to age. Current license is EOL and will not update. Security and functional concern. Cost is retail w/o potential discount.



LOCAL CURRENT EXPENSE FUND				
027 LOCAL COSTS - TEACHER ASSISTANTS				
		PROPOSED		
		2024-2025	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5110.027.142	Teacher Assistant Salary	181,800	-	Budgeted for Teacher Assistant salary expenses exceeding State 027 allotment (Anticipating 9 TAs over)
2.5110.027.142	Teacher Assistant Salary	52,000	26,000	Teacher Assistant Apprentices (4)
2.5110.027.211	Employers Soc. Sec. Cost	3,978	1,989	Budgeted at 7.65%
2.5110.027.211	Employers Soc. Sec. Cost	14,114	-	Budgeted at 7.65%
2.5110.027.221	Employers Retirement Cost	13,270	6,505	Budgeted Retirement Cost, 25.52%
2.5110.027.221	Employers Retirement Cost	46,231	-	Budgeted Retirement Cost, 25.52%
2.5110.027.231	Employers Hospital Cost	72,855	-	Budgeted at \$8,095/employee (9)
2.7100.027.142	Teacher Assistant Salary - Pre-K	47,600	-	2 Pre-K Teacher Assistants
2.7100.027.211	Employers Soc. Sec. Cost	3,641	-	Budgeted at 7.65%
2.7100.027.221	Employers Retirement Cost	12,109	-	Budgeted Retirement Cost, 25.52%
2.7100.027.231	Employers Hospital Cost	16,190	-	Budgeted at \$8,095/employee (2)
	Total	463,788	34,494	

LOCAL CURRENT EXPENSE FUND				
028 STAFF DEVELOPMENT				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5110.028.163	Substitute Pay	-	-	Includes local portion of schools allotment
2.5110.028.196	Staff Development Participant Pay	5,000	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, 25.52%
2.5110.028.361	Membership and Dues	27,000	27,000	PTEC annual dues
2.6942.028.312.000.912	Workshop Expenses - Operations	-	5,000	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	33,528	40,528	

LOCAL CURRENT EXPENSE FUND				
035 LOCAL COSTS - CHILD NUTRITION				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
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	Electric services
2.7200.035.322	Natural Gas	-	2,200	Natural Gas
2.7200.035.327	Rental / Lease	1,500	1,200	Uniform rentals
2.8400.035.715	Transfers to Child Nutrition Fund	-	-	Required by NC General Statute 115C-432(b)(2)
	Total	1,500	9,000	

036 CHARTER SCHOOLS LOCAL CURRENT EXPENSE FUND				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.8100.036.717	Transfer to Charter/Partnership Schools	1,395,350	1,953,000	Amount paid to charter schools for in-county students attending charter schools
2.8100.036.717	Transfer to Charter/Partnership Schools	438,110	-	
2.8100.036.717	Transfer to Charter/Partnership Schools	519,102	-	
	Total	2,352,562	1,953,000	
Explanation:	<p>Local funds by law are to be transferred from County Allocation and Fines &amp; Forfeitures to Charter Schools to cover students from Rockingham County. We currently provide funds for 954 charter students. We increased the number of students by 100 as there are more charter school offerings being created in our service area. We currently send funds to 19 charter schools, including 2 virtual charter schools</p> <p>The total amount budgeted is based on estimated \$2,232/student for 1,054 students.</p>			



LOCAL CURRENT EXPENSE FUND				
039 SCHOOL RESOURCE OFFICER				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5850.039.311	SRO (4 Officers)	-	-	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
	Total	-	125,000	
<b>Note:</b> Funding match for state SRO funding.				



LOCAL CURRENT EXPENSE FUND				
061 INSTRUCTIONAL AND SCHOOL FUNDS				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.061.411	Instructional Supplies	405,713	345,000	Budgeted based on prior year spending and current year expectations.
2.5110.061.413	Other Textbooks	120,000	-	Includes expense for VIF \$150,000 and SPLASH instructional supplies \$25,000
2.5110.061.414	Library Books	-	-	Career and College Promise (CCP) Textbooks
2.5110.061.418	Computer Software	703,000	-	Instructional Digital Subscriptions
2.5110.061.418	Computer Software	172,000	-	Instructional Digital Subscriptions
2.5110.061.462	Non-Capitalized Computers	75,000	-	CTE High School laptops
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	-	-	
	Total	1,475,713	345,000	
Explanation: Adjustments may be necessary to local PRC 061 due to changes in state funding.				

LOCAL CURRENT EXPENSE FUND				
706 OTHER LOCAL TRANSPORTATION				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.6550.706.113	Salary - Director	102,201	99,224	Transportation Director
2.6550.706.171	Salary - Drivers	25,000	75,000	Salaries above state maximum, and above state allotments (State max for 2024-2025 is TBD )
2.6550.706.175	Salary - Transportation Personnel	2,000	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	9,884	13,864	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	32,972	46,665	Budgeted Retirement Cost, 25.52%
2.6550.706.231	Employers Hospital Cost	8,095	8,350	Budgeted at \$8,095/employee (1)
2.6550.706.311	Contracted Services	12,000	16,000	Contracted custodial services/Service Agreements/Where Bus
2.6550.706.312	Workshop Expenses	1,500	1,500	RCAEOP and NCAEOP Dues
2.6550.706.315	Reproduction Costs	2,800	3,500	Copier services
2.6550.706.326	Contracted Repairs & Maintenance	-	5,000	Repairs to fuel system/shop equipment
2.6550.706.327	Rentals	8,000	13,000	Uniform rentals
2.6550.706.353	Certification/License Fees	5,700	2,000	CDL Renewal and Notary Renewal
2.6550.706.361	Membership Dues	250	250	NC Pupil Transportation Association, NCAEOP, RCAEOP
2.6550.706.373	Insurance	-	-	Insurance to cover Synovia Lease
2.6550.706.411	Supplies & Materials	2,800	3,500	Office supplies
2.6550.706.422	Repair Parts and Materials	-	2,500	Repair Parts and Materials
2.6550.706.423	Gas and Diesel	-	10,000	Gas and Diesel
2.6550.706.461	Non-Capitalized Equipment	-	-	
	Total	213,202	307,353	
Explanation:				
PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

801 GENERAL OPERATIONS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	PROPOSED 2024-2025 BUDGET	2023-2024 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.801.148	Other Instructional Salary	2,000	5,200	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	153	398	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	510	1,339	Budgeted Retirement Cost, 25.52%
2.5110.801.232	Workers Compensation Ins.	325,000	395,000	Est. cost of Local workers compensation insurance based on prior years changes.
2.5110.801.233	Unemployment Compensation	-	20,000	Estimated cost of local unemployment - moved from 6910
2.5110.801.235	Life Insurance Cost	15,000	15,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	6,500	6,500	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	1,200	5,000	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 58.5 cents per mile
2.5120.801.311	Contracted Services	25,754	27,000	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	2,700	4,500	Local travel
2.5321.801.332	Travel - Mobile Mental Health Team	850	2,500	Local travel
2.5840.801.311	Contracted Services - Health Clinic	-	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	2,500	20,000	Funds to utilize print shop
2.6110.801.332	Travel	500	1,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6110.801.411	Supplies	1,500	1,500	Envelopes
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	4,350	Surry Insurance renewal for Synovia GPS system
2.6550.801.423	Gas Diesel Fuel	85,000	85,000	\$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	Cost for annual renewal of Digital Designs contract (Docagent portal for epaystubs, W2s and purchase orders) - Did not renew
2.6610.801.312	Workshop Expenses	10,000	15,000	NCASBO Academies, CPA Continuing Education
2.6610.801.326	Contracted Repairs/Maint. Equipment	-	61,000	Annual contract renewal of finance software program, Serenic Sunpae Software
2.6610.801.326	Contracted Repairs/Maint. Equipment	77,980	56,000	Annual contract renewal of LINQ financial software
2.6610.801.332	Travel	1,500	3,000	Travel to schools, bank, CPE, etc.
2.6610.801.361	Membership Dues	5,025	4,000	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	3,200	4,000	Bonds for employees handling funds
2.6610.801.411	Supplies	15,000	20,000	Computer paper, copier paper, purchase orders, other forms, receipt books, check stock
2.6610.801.418	Computer Software & Supplies	20,000	60,000	Cooks Spreadsheets, School Funds Online license fee
2.6610.801.462	Computer Equipment - Inventoried	-	2,000	Desktop computers and monitors for Finance staff
2.6620.801.311	Contracted Services	6,000	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	7,500	40,000	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	22,000	7,000	Human Resource Management System (HRMS) software maintenance fee
2.6620.801.353	Certifications/Licensing Fees	-	-	
2.6620.801.361	Membership Dues	1,400	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	2,500	5,000	Desktop computers and monitors for HR staff
2.6622.801.312	Workshop Expenses	1,500	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	1,500	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	18,500	13,000	Vitalscan Renewal
2.6820.801.332	Travel	250	500	Travel for Powerschool staff
2.6820.801.411	Powerschool Supplies	300	300	Supplies for Powerschool
2.6820.801.418	Software	3,200	6,100	Powerschool service fee
2.6820.801.462	Non Capitalized Computer Hardware	-	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	65,000	75,000	Funds to contract from outside sources for needed services, includes: \$4,500 cost of deputies for security at board meetings \$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	\$1,218 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.313	Advertising	10,500	10,500	Board Advertising (Star News) \$850 monthly
2.6910.801.314	Print Shop	150	150	Print retirement booklets
2.6910.801.332	Travel	9,364	9,364	\$1,218 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.361	Membership Dues & Fees	76,500	76,500	Cognia membership dues: \$6,000 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: \$23,286 annually Low Wealth Consortium dues: \$4,055
2.6910.801.371	Liability Insurance	30,000	50,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.378	Accident Insurance	1,800	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	Food purchases for Board members during Board meetings
2.6920.801.311	Legal	175,000	150,000	Estimated Legal Costs (Fee increase in 2024)
2.6930.801.311	Audit	43,000	40,000	Estimated Audit Cost
2.6940.801.315	Reproduction - Central Office	12,000	19,000	Copier Cost
2.6940.801.324	Waste Management	1,900	2,500	Shredding Services
2.6940.801.327	Rental/Lease	4,581	3,800	Estimated cost of postage machine lease
2.6940.801.342	Postage - Central Office	20,000	25,000	Estimated cost of postage
2.6940.801.361	Membership Dues & Fees	-	-	
2.6940.801.411	Supplies and Materials	5,500	5,500	Paper, Printer Cartridges
2.6941.801.312	Workshop	4,500	4,500	NCSSA and AASA conference registration
2.6941.801.332	Travel	750	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	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	500	1,000	Office supplies for Curriculum Dept
2.6942.801.411.000.912	Supplies and Materials	500	1,000	Office supplies for Operations Dept
2.6942.801.411.000.918	Supplies and Materials	500	1,000	Office supplies for Instructional Support Dept
2.6950.801.153	Salary - PIO	-	72,062	Salary for a Public Information Officer
2.6950.801.211	Employers Soc. Sec. Cost	-	5,513	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	-	18,556	Budgeted Retirement Cost, 25.52%
2.6950.801.231	Employers Hospital Cost	-	8,350	Budgeted at \$8,095/employee
2.6950.801.311	Contracted services	12,500	12,500	Contracted services for district website (Small Town Soul)
2.6950.801.313	Advertising	5,000	5,000	District advertising (Newspaper and billboard signage)
2.6950.801.314	Printing and Binding	15,000	22,000	Student Handbooks, Kindergarten Registration booklets, district wide student publications
2.6950.801.332	Travel	-	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	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	1,338,036	2,087,701	

802 PLANT OPERATION		LOCAL CURRENT EXPENSE FUND		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.6530.802.311	HVAC Service Contracts	542,000	542,000	Outsource HVAC maintenance program. Promotes more of a preventive program versus reactive one.
2.6530.802.311	Contracted Services	79,000	79,000	Cenergistic Energy Management Program
2.6530.802.321	Electricity	1,500,000	1,900,000	Based on average usage
2.6530.802.322	Natural Gas	854,000	854,000	Based on average usage
2.6530.802.323	Water/Sewage	775,000	775,000	Based on average usage
2.6530.802.324	Waste Management	315,000	315,000	Based on average usage
2.6530.802.341	Telephone	16,000	16,000	Ruffin Pump Station and Century Link
2.6530.802.421	Fuel Oil	110,000	110,000	Fuel Oil for Stoneville, Lincoln, and Maintenance; Closing of fuel oil tanks
2.6540.802.311	Contracted Serv-Custodial Housekeeping	90,000	75,000	Cleaning services at CO, Lawsonville, Maintenance, New Vision
2.6540.802.411	Custodial Supplies	350,000	315,000	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	81,411	79,040	1 position
2.6580.802.175	Salary - Maintenance Employees	1,130,058	1,030,500	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	92,677	84,880	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	309,167	285,707	Budgeted Retirement Cost, 25.52%
2.6580.802.231	Employers Hospital Cost	178,090	183,700	Budgeted at \$8,095/employee (22)
2.6580.802.311	Contracted Services	435,000	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	4,000	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	400	-	Printshop costs
2.6580.802.315	Reproduction - Maintenance	2,600	3,100	Copier contract, paper
2.6580.802.316	Medical Costs	1,200	-	Chest x-rays, Asbestos physicals
2.6580.802.319	Other Professional Services	200	200	Background checks, fingerprinting
2.6580.802.323	Public Utilities-Other	30,000	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	325,000	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	130,000	125,000	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)
2.6580.802.353	Licenses and Certifications	1,000	-	Waste Water and Wildlife License Renewals
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	52,300	48,600	Estimated cost for Fleet insurance
2.6580.802.373	Property Insurance	198,600	170,000	NC Dept of Insurance annual premium
2.6580.802.411	Maintenance Supplies	15,000	5,000	Office supplies, computer equipment, new technology
2.6580.802.418	Software	50,000	45,000	Teamworks, Energy Cap, JCI Metasys (new in 2021)
2.6580.802.422	Repair Parts & Materials	700,000	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	1,200	2,400	Gas for maintenance vehicles.
2.6580.802.552	License and Titles fees	2,000	12,000	Vehicle taxes, fees and titles
2.6581.802.175	Salary - Maintenance Intern	29,491	56,160	Rock-A-Top Apprenticeship Program (1 position)
2.6581.802.211	Employers Soc. Sec. Cost	2,256	4,296	Budgeted at 7.65%
2.6581.802.221	Employers Retirement Cost	7,526	-	
2.6581.802.231	Employers Hospital Cost	8,095	-	
2.6581.802.351	Tuition Reimb - Maintenance Intern	-	2,000	Books from RCC for Maintenance intern
2.8300.802.000	Debt Service Payment	546,692	535,883	Payments on loan for Performance Energy Contract (\$134,000.66 due 8/1/24, \$137,563.66 due 11/1/24, 2/1/25, 5/1/25)
	Total	9,010,463	8,956,866	





843 CULTURAL ARTS				
LOCAL CURRENT EXPENSE FUND				
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5502.843.162	Substitute Pay	-	1,000	Sub pay
2.5502.843.163	Substitute Pay - Staff Dev	1,200	-	Sub pay
2.5502.843.211	Employers Soc. Sec. Cost	-	115	Budgeted at 7.65%
2.5502.843.233	Unemployment Insurance	-	-	
2.5502.843.311	Contracted Services	5,500	7,700	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.311	Contracted Services	-	-	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
2.5502.843.411	Supplies	1,000	-	
	Total	10,200	11,315	





# **FEDERAL GRANT FUND**

FEDERAL GRANT FUND		DRAFT		
		PROPOSED		
ACCOUNT		2024-2025	2023-2024	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
<b>REVENUE</b>				
3.3600.017.000	Voc. Ed. Program Improvement	210,407.00	285,052.00	
3.3600.026.000	Education for Homeless Child	36,516.11	36,516.11	
3.3600.049.000	IDEA Title VI-B - Pre-School	287,333.75	287,333.75	
3.3600.050.000	ESEA Title I - Basic Prog.	4,669,956.00	5,978,685.47	
3.3600.051.000	ESEA Title I Migrant Education	163,817.92	163,877.92	
3.3600.060.000	IDEA VI-B Handicapped	4,291,992.48	4,291,992.48	
3.3600.082.000	IDEA VI-B State Improvement	4,673.93	4,673.93	
3.3600.102.000	AWARE/ACTIVATE	-	166,223.43	
3.3600.103.000	Title II - Improving Teacher Quality	1,089,788.00	1,241,446.22	
3.3600.104.000	Title III - Language Acquisition	70,992.92	65,563.92	
3.3600.108.000	Student Support and Academic Enrichment	674,000.00	766,531.53	
3.3600.109.000	Rural and Low-Income School	354,000.00	472,126.41	
3.3600.118.000	IDEA VI-B Special Needs Target	6,571.93	6,571.93	
3.3600.119.000	IDEA Targeted Assist for Preschool	3,005.04	3,005.04	
3.3600.171.000	ESSER II - Emergency Relief Fund	-	3,691,587.37	
3.3600.177.000	CRSSA-ESSER II - Summer Career	-	11,168.68	
3.3600.181.000	ESSER III - Emergency Relief Fund	-	9,642,773.69	
3.3600.183.000	ESSER III - Homeless I	-	5,760.58	
3.3600.184.000	ESSER III - Homeless II	-	77,911.62	
3.3600.185.000	IDEA Part B (611)	-	221,281.40	
3.3600.188.000	ESSER III - Summer Career Accelerator Programs	-	39,111.22	
3.3600.189.000	ARP - ESSER III - Math Enrichment Programs	-	200,975.73	
3.3600.192.000	ARP - ESSER III - Cyberbullying/Suicide	-	115,557.00	
3.3600.193.000	ARP - ESSER III - Gaggle	-	36,111.00	
3.3600.198.000	ARP - ACT-NBPTS Cert Fee Reimb	-	30,560.99	
3.3600.204.000	ARP - ESSER III - School Psych Grant	-	45,000.00	
3.3600.206.000	ARP - ESSER III - Principal Retention Supp	-	11,036.08	
		11,863,055.08	27,898,435.50	
Note: Proposed budget prepared with estimated ADM of 11,140 for 2024-2025 and 3% legislated salary increase for Central Office and classified staff				
<b>2024-2025 Estimated Employer matching rates:</b>			<b>2023-2024 Employer matching rates:</b>	
Employers Soc. Sec.	7.65%		7.65%	
Employers Retirement	25.52%		25.02%	
Employers Hospital	\$8,095/employee		\$7,557/employee	
Indirect Cost	3.057%		3.057%	







FEDERAL GRANT FUND				
049 IDEA TITLE VI-B PRE-SCHOOL		DRAFT		
		PROPOSED		
ACCOUNT		2024-2025	2023-2024	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
<b>APPROPRIATIONS</b>				
3.5230.049.142	Salary - Teacher Assistant	-	-	3.5 Teacher Assistants
3.5230.049.142.318	Salary - Teacher Assistant	30,581.60	30,581.60	
3.5230.049.142.327	Salary - Teacher Assistant	26,350.40	26,350.40	
3.5230.049.142.344	Salary - Teacher Assistant	-	-	
3.5230.049.142.347	Salary - Teacher Assistant	26,006.40	26,006.40	
3.5230.049.142.390	Salary - Teacher Assistant	27,778.00	27,778.00	
3.5230.049.142.398	Salary - Teacher Assistant	-	-	
3.5230.049.142.402	Salary - Teacher Assistant	29,824.80	29,824.80	
3.5230.049.162	Substitute Pay	1,000.00	1,000.00	Substitute Pay
3.5230.049.165	Substitute Pay - Non-teaching	1,000.00	1,000.00	
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	-	-	Substitute Pay when teacher assistant subs for teacher
3.5230.049.184	Longevity Pay	-	-	Longevity Pay
3.5230.049.199	Overtime Pay	200.00	200.00	Overtime Pay
3.5230.049.211	Employers Soc. Sec. Cost	168.30	168.30	Budgeted at 7.65%
3.5230.049.211.318	Employers Soc. Sec. Cost	2,339.49	2,339.49	
3.5230.049.211.327	Employers Soc. Sec. Cost	2,015.80	2,015.80	
3.5230.049.211.344	Employers Soc. Sec. Cost	-	-	
3.5230.049.211.347	Employers Soc. Sec. Cost	1,989.49	1,989.49	
3.5230.049.211.390	Employers Soc. Sec. Cost	2,125.02	2,125.02	
3.5230.049.211.398	Employers Soc. Sec. Cost	-	-	
3.5230.049.211.402	Employers Soc. Sec. Cost	2,281.60	2,281.60	
3.5230.049.221	Employers Retirement Cost	539.00	539.00	Budgeted Retirement Cost, 25.52%
3.5230.049.221.318	Employers Retirement Cost	7,492.49	7,492.49	
3.5230.049.221.327	Employers Retirement Cost	6,455.85	6,455.85	
3.5230.049.221.344	Employers Retirement Cost	-	-	
3.5230.049.221.347	Employers Retirement Cost	6,371.57	6,371.57	
3.5230.049.221.390	Employers Retirement Cost	6,805.61	6,805.61	
3.5230.049.221.398	Employers Retirement Cost	-	-	
3.5230.049.221.402	Employers Retirement Cost	7,307.08	7,307.08	
3.5230.049.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee
3.5230.049.231.318	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.327	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.344	Employers Hospital Cost	-	-	
3.5230.049.231.347	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.350	Employers Hospital Cost	-	-	
3.5230.049.231.374	Employers Hospital Cost	-	-	
3.5230.049.231.390	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.398	Employers Hospital Cost	-	-	
3.5230.049.231.402	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.232	Employers Workers Compensation Insurance	2,344.00	2,344.00	Workers' compensation insurance cost
3.5230.049.233	Unemployment Insurance	450.00	450.00	Unemployment Cost
3.5241.049.146	Salary - Other Assignments	-	-	Summer contract for speech therapist
3.5241.049.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5241.049.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.52%
3.5241.049.311	Contracted Services - Speech	7,500.00	7,500.00	Contracted Speech Services
3.6201.049.151	Salary - Office Personnel	24,334.68	24,334.68	Salary for Office personnel (1)
3.6201.049.184	Longevity Pay	-	-	Additional salary payment for longevity pay to those employees that qualify for longevity
3.6201.049.199	Overtime Pay	-	-	Salary paid to employees (other than drivers) for overtime hours worked



FEDERAL GRANT FUND				
050 ESEA TITLE I - LEA BASIC PROGRAM		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5130.050.121.390	Salary Program Enhancement Teacher	-	8,472.80	
3.5130.050.211.390	Employers Soc. Sec. Cost	-	648.17	
3.5330.050.121	Salary Remedial and Supplemental K-12	1,216,124.00	-	Salaries 29 Classroom Teachers
3.5330.050.121.310	Salary Remedial and Supplemental K-12	-	119,000.00	
3.5330.050.121.318	Salary Remedial and Supplemental K-12	-	76,000.00	
3.5330.050.121.327	Salary Remedial and Supplemental K-12	-	76,000.00	
3.5330.050.121.330	Salary Remedial and Supplemental K-12	-	111,000.00	
3.5330.050.121.344	Salary Remedial and Supplemental K-12	-	42,000.00	
3.5330.050.121.347	Salary Remedial and Supplemental K-12	-	38,000.00	
3.5330.050.121.350	Salary Remedial and Supplemental K-12	-	79,000.00	
3.5330.050.121.362	Salary Remedial and Supplemental K-12	-	84,000.00	
3.5330.050.121.366	Salary Remedial and Supplemental K-12	-	77,000.00	
3.5330.050.121.374	Salary Remedial and Supplemental K-12	-	77,000.00	
3.5330.050.121.386	Salary Remedial and Supplemental K-12	-	82,000.00	
3.5330.050.121.390	Salary Remedial and Supplemental K-12	-	83,000.00	
3.5330.050.121.394	Salary Remedial and Supplemental K-12	-	42,000.00	
3.5330.050.121.402	Salary Remedial and Supplemental K-12	-	112,000.00	
3.5330.050.122.366	Salary - Interim Teacher	-	22,000.00	
3.5330.050.131.330	Salary - Teacher	-	20,000.00	
3.5330.050.141	Salary - TA Other	-	26,328.06	
3.5330.050.142.390	Salary - TA	-	100.00	
3.5330.050.143	Salary - Tutor (within the instructional day)	350,000.00	22,167.00	Student tutoring during the school day
3.5330.050.143.302	Salary - Tutor (within the instructional day)	-	1,000.00	
3.5330.050.143.310	Salary - Tutor (within the instructional day)	-	10,000.00	
3.5330.050.143.314	Salary - Tutor (within the instructional day)	-	5,000.00	
3.5330.050.143.318	Salary - Tutor (within the instructional day)	-	10,000.00	
3.5330.050.143.327	Salary - Tutor (within the instructional day)	-	46,500.00	
3.5330.050.143.330	Salary - Tutor (within the instructional day)	-	2,500.00	
3.5330.050.143.344	Salary - Tutor (within the instructional day)	-	50,000.00	
3.5330.050.143.347	Salary - Tutor (within the instructional day)	-	21,500.00	
3.5330.050.143.350	Salary - Tutor (within the instructional day)	-	50,000.00	
3.5330.050.143.354	Salary - Tutor (within the instructional day)	-	5,000.00	
3.5330.050.143.358	Salary - Tutor (within the instructional day)	-	13,100.00	
3.5330.050.143.362	Salary - Tutor (within the instructional day)	-	-	
3.5330.050.143.366	Salary - Tutor (within the instructional day)	-	-	
3.5330.050.143.374	Salary - Tutor (within the instructional day)	-	1,000.00	
3.5330.050.143.386	Salary - Tutor (within the instructional day)	-	85,120.00	
3.5330.050.143.390	Salary - Tutor (within the instructional day)	-	-	
3.5330.050.143.394	Salary - Tutor (within the instructional day)	-	1,000.00	
3.5330.050.143.398	Salary - Tutor (within the instructional day)	-	1,000.00	
3.5330.050.143.402	Salary - Tutor (within the instructional day)	-	44,750.00	
3.5330.050.146.330	Salary - Specialist	-	5,000.00	
3.5330.050.162	Substitute Pay - Regular	43,500.00	-	\$1500 per Teacher for Sick Day Absence
3.5330.050.162.310	Substitute Pay - Regular	-	4,500.00	
3.5330.050.162.318	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.327	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.330	Substitute Pay - Regular	-	4,500.00	

3.5330.050.162.344	Substitute Pay - Regular	-	1,500.00	
3.5330.050.162.347	Substitute Pay - Regular	-	1,500.00	
3.5330.050.162.350	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.362	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.366	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.374	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.386	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.390	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.394	Substitute Pay - Regular	-	1,500.00	
3.5330.050.162.402	Substitute Pay - Regular	-	4,500.00	
3.5330.050.163	Staff Development Substitute	30,000.00	-	Substitutes for Teachers attend Professional Development / Data Review /Planning
3.5330.050.163.302	Staff Development Substitute	-	1,630.00	
3.5330.050.163.310	Staff Development Substitute	-	1,630.00	
3.5330.050.163.314	Staff Development Substitute	-	1,630.00	
3.5330.050.163.318	Staff Development Substitute	-	1,063.00	
3.5330.050.163.327	Staff Development Substitute	-	1,630.00	
3.5330.050.163.330	Staff Development Substitute	-	1,630.00	
3.5330.050.163.344	Staff Development Substitute	-	500.00	
3.5330.050.163.347	Staff Development Substitute	-	500.00	
3.5330.050.163.350	Staff Development Substitute	-	489.00	
3.5330.050.163.354	Staff Development Substitute	-	1,630.00	
3.5330.050.163.358	Staff Development Substitute	-	1,630.00	
3.5330.050.163.362	Staff Development Substitute	-	-	
3.5330.050.163.366	Staff Development Substitute	-	1,630.00	
3.5330.050.163.374	Staff Development Substitute	-	1,630.00	
3.5330.050.163.386	Staff Development Substitute	-	1,630.00	
3.5330.050.163.390	Staff Development Substitute	-	1,630.00	
3.5330.050.163.394	Staff Development Substitute	-	1,630.00	
3.5330.050.163.398	Staff Development Substitute	-	1,630.00	
3.5330.050.163.402	Staff Development Substitute	-	1,630.00	
3.5330.050.167.302	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.310	Salary - Teacher Assistant - when substituting	-	344.18	Money to pay when a teacher assistant subs for a teacher
3.5330.050.167.318	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.327	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.330	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.344	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.347	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.350	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.358	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.362	Salary - Teacher Assistant - when substituting	-	-	
3.5330.050.167.374	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.386	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.390	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.394	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.398	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.167.402	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.181	Supplement Pay	59,654.00	-	Supplemental Pay for 29 classroom teachers
3.5330.050.181.310	Supplement Pay	-	6,750.00	
3.5330.050.181.318	Supplement Pay	-	4,500.00	
3.5330.050.181.327	Supplement Pay	-	4,500.00	
3.5330.050.181.330	Supplement Pay	-	6,750.00	
3.5330.050.181.344	Supplement Pay	-	2,325.00	
3.5330.050.181.347	Supplement Pay	-	2,250.00	
3.5330.050.181.350	Supplement Pay	-	4,500.00	
3.5330.050.181.362	Supplement Pay	-	4,650.00	

3.5330.050.181.366	Supplement Pay	-	4,500.00	
3.5330.050.181.374	Supplement Pay	-	4,500.00	
3.5330.050.181.386	Supplement Pay	-	4,575.00	
3.5330.050.181.390	Supplement Pay	-	4,575.00	
3.5330.050.181.394	Supplement Pay	-	2,325.00	
3.5330.050.181.402	Supplement Pay	-	6,750.00	
3.5330.050.191	Curriculum Dev Pay	-	2,742.00	
3.5330.050.199	Overtime Pay	-	200.00	
3.5330.050.211	Employers Soc. Sec. Cost	129,995.00	3,934.93	Budgeted at 7.65%
3.5330.050.211.302	Employers Soc. Sec. Cost	-	227.53	
3.5330.050.211.310	Employers Soc. Sec. Cost	-	10,880.17	
3.5330.050.211.314	Employers Soc. Sec. Cost	-	507.20	
3.5330.050.211.318	Employers Soc. Sec. Cost	-	7,260.41	
3.5330.050.211.327	Employers Soc. Sec. Cost	-	10,096.04	
3.5330.050.211.330	Employers Soc. Sec. Cost	-	11,606.92	
3.5330.050.211.344	Employers Soc. Sec. Cost	-	7,395.19	
3.5330.050.211.347	Employers Soc. Sec. Cost	-	4,903.21	
3.5330.050.211.350	Employers Soc. Sec. Cost	-	10,506.00	
3.5330.050.211.354	Employers Soc. Sec. Cost	-	507.20	
3.5330.050.211.358	Employers Soc. Sec. Cost	-	1,153.18	
3.5330.050.211.362	Employers Soc. Sec. Cost	-	7,011.22	
3.5330.050.211.366	Employers Soc. Sec. Cost	-	8,271.96	
3.5330.050.211.374	Employers Soc. Sec. Cost	-	6,691.79	
3.5330.050.211.386	Employers Soc. Sec. Cost	-	13,515.20	
3.5330.050.211.390	Employers Soc. Sec. Cost	-	7,087.67	
3.5330.050.211.394	Employers Soc. Sec. Cost	-	3,733.14	
3.5330.050.211.398	Employers Soc. Sec. Cost	-	227.53	
3.5330.050.211.402	Employers Soc. Sec. Cost	-	13,003.05	
3.5330.050.221	Employers Retirement Cost	325,579.00	7,171.16	Budgeted Retirement Cost, 25.52%
3.5330.050.221.302	Employers Retirement Cost	-	84.32	
3.5330.050.221.310	Employers Retirement Cost	-	30,893.07	
3.5330.050.221.318	Employers Retirement Cost	-	19,806.82	
3.5330.050.221.327	Employers Retirement Cost	-	19,806.82	
3.5330.050.221.330	Employers Retirement Cost	-	28,933.07	
3.5330.050.221.344	Employers Retirement Cost	-	10,943.95	
3.5330.050.221.347	Employers Retirement Cost	-	9,945.57	
3.5330.050.221.350	Employers Retirement Cost	-	20,541.82	
3.5330.050.221.358	Employers Retirement Cost	-	84.32	
3.5330.050.221.362	Employers Retirement Cost	-	21,719.26	
3.5330.050.221.366	Employers Retirement Cost	-	19,967.50	
3.5330.050.221.374	Employers Retirement Cost	-	20,051.82	
3.5330.050.221.386	Employers Retirement Cost	-	21,295.20	
3.5330.050.221.390	Employers Retirement Cost	-	21,540.20	
3.5330.050.221.394	Employers Retirement Cost	-	10,943.95	
3.5330.050.221.398	Employers Retirement Cost	-	84.32	
3.5330.050.221.402	Employers Retirement Cost	-	29,178.07	
3.5330.050.231	Employers Hospital Cost	234,755.00	7,397.00	Hospitalization @ \$8,095 for 29 positions
3.5330.050.231.310	Employers Hospital Cost	-	22,191.00	
3.5330.050.231.318	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.327	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.330	Employers Hospital Cost	-	22,191.00	
3.5330.050.231.344	Employers Hospital Cost	-	7,397.00	
3.5330.050.231.347	Employers Hospital Cost	-	7,397.00	
3.5330.050.231.350	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.362	Employers Hospital Cost	-	14,794.00	

3.5330.050.231.366	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.374	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.386	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.390	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.394	Employers Hospital Cost	-	7,397.00	
3.5330.050.231.402	Employers Hospital Cost	-	22,191.00	
3.5330.050.232	Employers Workers Compensation	20,000.00	-	Title 1 portion of Worker's Compensation
3.5330.050.311	Contracted Services Other Pupil Support	500.00	250.00	Playworks, Mad Science during the school day
3.5330.050.311.302	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.310	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.314	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.318	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.327	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.330	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.344	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.347	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.350	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.354	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.358	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.362	Contracted Services Other Pupil Support	-	-	
3.5330.050.311.366	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.374	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.386	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.390	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.394	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.398	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.311.402	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.312	Workshop Expenses	2,500.00	2,000.00	Registration, Travel, Meals, Materials for Instructional Staff
3.5330.050.312.302	Workshop Expenses	-	500.00	
3.5330.050.312.310	Workshop Expenses	-	500.00	
3.5330.050.312.314	Workshop Expenses	-	500.00	
3.5330.050.312.318	Workshop Expenses	-	500.00	
3.5330.050.312.327	Workshop Expenses	-	500.00	
3.5330.050.312.330	Workshop Expenses	-	500.00	
3.5330.050.312.344	Workshop Expenses	-	250.00	
3.5330.050.312.347	Workshop Expenses	-	500.00	
3.5330.050.312.350	Workshop Expenses	-	250.00	
3.5330.050.312.354	Workshop Expenses	-	2,500.00	
3.5330.050.312.358	Workshop Expenses	-	500.00	
3.5330.050.312.362	Workshop Expenses	-	-	
3.5330.050.312.366	Workshop Expenses	-	2,500.00	
3.5330.050.312.374	Workshop Expenses	-	1,500.00	
3.5330.050.312.386	Workshop Expenses	-	250.00	
3.5330.050.312.390	Workshop Expenses	-	250.00	
3.5330.050.312.394	Workshop Expenses	-	1,500.00	
3.5330.050.312.398	Workshop Expenses	-	500.00	
3.5330.050.312.402	Workshop Expenses	-	250.00	
3.5330.050.314	Printing & Binding	2,500.00	3,000.00	
3.5330.050.314.302	Printing & Binding	-	100.00	
3.5330.050.314.310	Printing & Binding	-	100.00	
3.5330.050.314.314	Printing & Binding	-	100.00	
3.5330.050.314.318	Printing & Binding	-	250.00	
3.5330.050.314.327	Printing & Binding	-	100.00	
3.5330.050.314.330	Printing & Binding	-	100.00	
3.5330.050.314.344	Printing & Binding	-	100.00	

3.5330.050.314.347	Printing & Binding	-	100.00	
3.5330.050.314.350	Printing & Binding	-	100.00	
3.5330.050.314.354	Printing & Binding	-	250.00	
3.5330.050.314.358	Printing & Binding	-	100.00	
3.5330.050.314.362	Printing & Binding	-	-	
3.5330.050.314.366	Printing & Binding	-	250.00	
3.5330.050.314.374	Printing & Binding	-	100.00	
3.5330.050.314.386	Printing & Binding	-	250.00	
3.5330.050.314.390	Printing & Binding	-	100.00	
3.5330.050.314.394	Printing & Binding	-	100.00	
3.5330.050.314.398	Printing & Binding	-	250.00	
3.5330.050.314.402	Printing & Binding	-	100.00	
3.5330.050.332	Travel	4,000.00	5,000.00	Travel non workshop related for teaching staff
3.5330.050.332.402	Travel	-	-	
3.5330.050.411	Supplies & Materials (Periodicals)	978,893.00	208,088.56	Classroom materials and supplies
3.5330.050.411.302	Supplies & Materials (Periodicals)	-	114,810.73	
3.5330.050.411.310	Supplies & Materials (Periodicals)	-	85,621.60	
3.5330.050.411.314	Supplies & Materials (Periodicals)	-	271,114.15	
3.5330.050.411.318	Supplies & Materials (Periodicals)	-	35,205.85	
3.5330.050.411.327	Supplies & Materials (Periodicals)	-	19,966.98	
3.5330.050.411.330	Supplies & Materials (Periodicals)	-	94,222.85	
3.5330.050.411.344	Supplies & Materials (Periodicals)	-	150,290.13	
3.5330.050.411.347	Supplies & Materials (Periodicals)	-	70,494.05	
3.5330.050.411.350	Supplies & Materials (Periodicals)	-	18,953.76	
3.5330.050.411.354	Supplies & Materials (Periodicals)	-	386,124.06	
3.5330.050.411.358	Supplies & Materials (Periodicals)	-	203,768.23	
3.5330.050.411.362	Supplies & Materials (Periodicals)	-	2,437.77	
3.5330.050.411.366	Supplies & Materials (Periodicals)	-	224,698.56	
3.5330.050.411.374	Supplies & Materials (Periodicals)	-	189,802.73	
3.5330.050.411.386	Supplies & Materials (Periodicals)	-	60,406.38	
3.5330.050.411.390	Supplies & Materials (Periodicals)	-	64,239.74	
3.5330.050.411.394	Supplies & Materials (Periodicals)	-	188,889.24	
3.5330.050.411.398	Supplies & Materials (Periodicals)	-	172,286.48	
3.5330.050.411.402	Supplies & Materials (Periodicals)	-	15,101.98	
3.5330.050.418	Computer Software & Supplies	5,000.00	-	Management / software licenses in the classroom
3.5330.050.418.302	Computer Software & Supplies	-	250.00	
3.5330.050.418.310	Computer Software & Supplies	-	250.00	
3.5330.050.418.314	Computer Software & Supplies	-	250.00	
3.5330.050.418.318	Computer Software & Supplies	-	250.00	
3.5330.050.418.327	Computer Software & Supplies	-	250.00	
3.5330.050.418.330	Computer Software & Supplies	-	250.00	
3.5330.050.418.344	Computer Software & Supplies	-	100.00	
3.5330.050.418.347	Computer Software & Supplies	-	250.00	
3.5330.050.418.350	Computer Software & Supplies	-	100.00	
3.5330.050.418.354	Computer Software & Supplies	-	250.00	
3.5330.050.418.358	Computer Software & Supplies	-	250.00	
3.5330.050.418.362	Computer Software & Supplies	-	-	
3.5330.050.418.366	Computer Software & Supplies	-	250.00	
3.5330.050.418.374	Computer Software & Supplies	-	250.00	
3.5330.050.418.386	Computer Software & Supplies	-	250.00	
3.5330.050.418.390	Computer Software & Supplies	-	100.00	
3.5330.050.418.394	Computer Software & Supplies	-	250.00	
3.5330.050.418.398	Computer Software & Supplies	-	250.00	
3.5330.050.418.402	Computer Software & Supplies	-	100.00	
3.5330.050.461.330	Lease/Purchase of Non-Capitalized Equipment	-	2,500.00	

3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	200,000.00	-	Purchase of Non Capital Classroom (ipads/Chromebooks/projectors)
3.5330.050.462.302	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.310	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.462.314	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.318	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.462.327	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.330	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.344	Lease/Purchase of Non-Capitalized Computer	-	1,500.00	
3.5330.050.462.347	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.350	Lease/Purchase of Non-Capitalized Computer	-	1,000.00	
3.5330.050.462.354	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.358	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.362	Lease/Purchase of Non-Capitalized Computer	-	-	
3.5330.050.462.366	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.374	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.386	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.390	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.394	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.398	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.402	Lease/Purchase of Non-Capitalized Computer	-	1,500.00	
3.5350.050.198	Extended Day Tutor	7,500.00	-	District Initiative Tutoring Increased Learning
3.5350.050.198.314	Extended Day Tutor	-	100.00	
3.5350.050.198.327	Extended Day Tutor	-	1,000.00	
3.5350.050.198.330	Extended Day Tutor	-	2,500.00	
3.5350.050.198.344	Extended Day Tutor	-	1,000.00	
3.5350.050.198.350	Extended Day Tutor	-	1,000.00	
3.5350.050.198.354	Extended Day Tutor	-	1,000.00	
3.5350.050.198.366	Extended Day Tutor	-	1,000.00	
3.5350.050.198.374	Extended Day Tutor	-	1,000.00	
3.5350.050.198.394	Extended Day Tutor	-	1,000.00	
3.5350.050.211	Employers Soc. Sec. Cost	574.00	-	Budgeted at 7.65%
3.5350.050.211.314	Employers Soc. Sec. Cost	-	7.65	
3.5350.050.211.327	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.330	Employers Soc. Sec. Cost	-	191.25	
3.5350.050.211.344	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.350	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.354	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.366	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.374	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.394	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.221	Employers Retirement Cost	1,914.00	-	Budget Retirement Cost, 25.52%
3.5350.050.221.314	Employers Retirement Cost	-	24.50	
3.5350.050.221.327	Employers Retirement Cost	-	245.00	
3.5350.050.221.330	Employers Retirement Cost	-	612.50	
3.5350.050.221.344	Employers Retirement Cost	-	245.00	
3.5350.050.221.350	Employers Retirement Cost	-	245.00	
3.5350.050.221.354	Employers Retirement Cost	-	245.00	
3.5350.050.221.366	Employers Retirement Cost	-	245.00	
3.5350.050.221.374	Employers Retirement Cost	-	245.00	
3.5350.050.221.394	Employers Retirement Cost	-	245.00	
3.5350.050.451.344	Food Purchases	-	250.00	
3.5350.050.451.350	Food Purchases	-	100.00	
3.5350.050.451.374	Food Purchases	-	200.00	
3.5350.050.451.394	Food Purchases	-	200.00	
3.5880.050.311	Contracted Services	5,200.00	100.00	For family engagement nights



3.5880.050.311.302	Contracted Services	-	100.00	
3.5880.050.311.310	Contracted Services	-	100.00	
3.5880.050.311.314	Contracted Services	-	100.00	
3.5880.050.311.318	Contracted Services	-	100.00	
3.5880.050.311.327	Contracted Services	-	100.00	
3.5880.050.311.330	Contracted Services	-	250.00	
3.5880.050.311.344	Contracted Services	-	100.00	
3.5880.050.311.347	Contracted Services	-	100.00	
3.5880.050.311.350	Contracted Services	-	100.00	
3.5880.050.311.354	Contracted Services	-	100.00	
3.5880.050.311.358	Contracted Services	-	100.00	
3.5880.050.311.362	Contracted Services	-	100.00	
3.5880.050.311.366	Contracted Services	-	100.00	
3.5880.050.311.374	Contracted Services	-	100.00	
3.5880.050.311.386	Contracted Services	-	250.00	
3.5880.050.311.390	Contracted Services	-	100.00	
3.5880.050.311.394	Contracted Services	-	100.00	
3.5880.050.311.398	Contracted Services	-	100.00	
3.5880.050.311.402	Contracted Services	-	100.00	
3.5880.050.312	Workshop Expenses	275.00	-	
3.5880.050.314	Print/Binding Fees	2,600.00	100.00	Reproduction and binding of publications
3.5880.050.314.302	Print/Binding Fees	-	100.00	
3.5880.050.314.310	Print/Binding Fees	-	100.00	
3.5880.050.314.314	Print/Binding Fees	-	100.00	
3.5880.050.314.318	Print/Binding Fees	-	588.00	
3.5880.050.314.327	Print/Binding Fees	-	100.00	
3.5880.050.314.330	Print/Binding Fees	-	250.00	
3.5880.050.314.344	Print/Binding Fees	-	813.15	
3.5880.050.314.347	Print/Binding Fees	-	100.00	
3.5880.050.314.350	Print/Binding Fees	-	100.00	
3.5880.050.314.354	Print/Binding Fees	-	100.00	
3.5880.050.314.358	Print/Binding Fees	-	250.00	
3.5880.050.314.362	Print/Binding Fees	-	100.00	
3.5880.050.314.366	Print/Binding Fees	-	100.00	
3.5880.050.314.374	Print/Binding Fees	-	250.00	
3.5880.050.314.386	Print/Binding Fees	-	250.00	
3.5880.050.314.390	Print/Binding Fees	-	100.00	
3.5880.050.314.394	Print/Binding Fees	-	250.00	
3.5880.050.314.398	Print/Binding Fees	-	250.00	
3.5880.050.314.402	Print/Binding Fees	-	100.00	
3.5880.050.327.310	Rentals/Leases	-	100.00	
3.5880.050.411	Supplies	43,360.00	1,000.00	Family Engagement Events District Science Fair, Catch the Reading Bud Tots in Training and School
3.5880.050.411.302	Supplies	-	2,307.49	
3.5880.050.411.310	Supplies	-	5,294.40	
3.5880.050.411.314	Supplies	-	5,614.18	
3.5880.050.411.318	Supplies	-	2,638.67	
3.5880.050.411.327	Supplies	-	3,616.18	
3.5880.050.411.330	Supplies	-	5,523.97	
3.5880.050.411.344	Supplies	-	3,124.91	
3.5880.050.411.347	Supplies	-	2,836.96	
3.5880.050.411.350	Supplies	-	3,686.11	
3.5880.050.411.354	Supplies	-	7,382.41	
3.5880.050.411.358	Supplies	-	2,916.52	
3.5880.050.411.362	Supplies	-	2,407.39	
3.5880.050.411.366	Supplies	-	7,052.74	



FEDERAL GRANT FUND				
051 ESEA TITLE I - MIGRANT REGULAR				
DRAFT				
PROPOSED				
2023-2024				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5330.051.135	Salary - Teacher	54,500.00	52,876.80	80% position
3.5330.051.135.392	Salary - Teacher	-	-	
3.5330.051.143	Salary - Tutors	20,000.00	15,000.00	Salary of the person hired and assigned to perform tutorial duties as their primary job
3.5330.051.181	Supplement Pay	2,800.00	2,800.00	Supplements paid to employees that are determined to be amounts in addition to salary paid for the individual
3.5330.051.181.392	Supplement Pay	-	-	
3.5330.051.211	Employers Soc. Sec. Cost	5,913.45	5,406.77	Budgeted at 7.65%
3.5330.051.211.392	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5330.051.221	Employers Retirement Cost	19,726.96	13,640.82	Budgeted Retirement Cost, 25.52%
3.5330.051.221.392	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.52%
3.5330.051.231	Employers Hospital Cost	6,476.00	5,917.60	Employers Hospital Cost @ \$8,095/employee
3.5330.051.231.392	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,095/employee
3.5330.051.232	Employers Workers Compensation	800.00	900.00	Migrant portion of system worker's comp
3.5330.051.311	Contracted Services	500.00	215.00	
3.5330.051.312	Workshop Expenses	-	-	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.312.392	Workshop Expenses	-	-	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel	4,000.00	4,000.00	Tutors travel
3.5330.051.332.392	Travel	-	-	
3.5330.051.333	Field trips	500.00	750.00	Transportation and other costs related to field trips for students
3.5330.051.411	Supplies & Materials	7,166.42	17,540.46	Supplies for Tutors/Recruiters
3.5330.051.418	Computer Software	1,500.00	-	Computer software needs
3.5330.051.462	Computer Equipment	400.00	-	Computer equipment needs
3.5340.051.143	PreK Readiness Salary Tutor	4,000.00	-	Salary of the person hired and assigned to perform tutorial duties as their primary job
3.5340.051.211	Employers Soc. Sec. Cost	306.00	-	Budgeted at 7.65%
3.5340.051.221	Employers Retirement Cost	1,020.80	-	Budgeted Retirement Cost, 25.52%
3.5340.051.411	Supplies & Materials	500.00	-	Supplies and Materials
3.5350.051.173	Extended Day - Custodian	1,000.00	250.00	
3.5350.051.198	Extended Day - Tutor Pay	3,000.00	13,000.00	Salary for tutorial pay for extra duty tutors performing tutoring and remediation after the regular school day
3.5350.051.211	Employers Soc. Sec. Cost	306.00	1,013.63	Budgeted at 7.65%
3.5350.051.221	Employers Retirement Cost	1,020.80	3,246.25	Budgeted Retirement Cost, 25.52%
3.5880.051.411	Parent Involvement - Supplies & Materials	500.00	100.00	Supplies and Materials
3.5880.051.459	Parent Involvement - Other Food Purchases Snacks	2,000.00	2,000.00	Amounts expended for other food purchases
3.6200.051.131	Salary - Instructional Support I	6,810.00	6,609.60	0.10 position
3.6200.051.181	Supplement Pay	6,350.04	6,350.00	Supplements paid to employees that are determined to be amounts in addition to salary paid for the individual
3.6200.051.192	Addl Responsibility - Stipend	-	-	Amount paid to the person for extra duty performed
3.6200.051.211	Employers Soc. Sec. Cost	1,363.99	991.42	Budgeted at 7.65%
3.6200.051.221	Employers Retirement Cost	3,358.44	3,175.10	Budgeted Retirement Cost, 25.52%
3.6200.051.231	Employers Hospital Cost	809.50	739.70	Employers Hospital Cost @ \$8,095/employee
3.6200.051.312	Workshop Expenses	-	-	Professional Development
3.6200.051.314	Printing & Binding	500.00	500.00	Design and printing of forms and posters as well as printing and binding of publications
3.6200.051.332	Travel	2,000.00	2,000.00	Local travel allowance
3.6200.051.342	Postage	-	-	Amounts paid for postage services
3.6200.051.344	Mobile Communication	-	-	Cellular phone and pager services
3.8100.051.392	Indirect Cost	4,689.52	4,854.77	Indirect Cost at 3.057%
3.8200.051.399	Unbudgeted Federal Grant Fund	-	-	Unbudgeted Federal Grant Fund
	Total	163,817.92	163,877.92	



FEDERAL GRANT FUND				
<b>060 IDEA VI-B HANDICAPPED</b>				
		<b>DRAFT</b>		
		<b>PROPOSED</b>		
<b>ACCOUNT</b>		<b>2024-2025</b>	<b>2023-2024</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5210.060.121	Salary - Teachers	-	-	5 Teachers
3.5210.060.121.350	Salary - Teachers	63,440.00	63,440.00	
3.5210.060.121.354	Salary - Teachers	57,360.00	57,360.00	
3.5210.060.121.380	Salary - Teachers	49,000.00	49,000.00	
3.5210.060.133	Salary - Psychologist	-	-	Salary for 1 FTE psych's & 1 month each for 3 psych's
3.5210.060.133.318	Salary - Psychologist	-	-	
3.5210.060.133.392	Salary - Psychologist	-	-	
3.5210.060.133.398	Salary - Psychologist	-	-	
3.5210.060.142	Salary - Teacher Assistants	-	-	73.44 Teacher Assistants
3.5210.060.142.302	Salary - Psychologist	52,356.80	52,356.80	
3.5210.060.142.310	Salary - Teacher Assistants	29,154.00	29,154.00	
3.5210.060.142.314	Salary - Teacher Assistants	57,602.80	57,602.80	
3.5210.060.142.318	Salary - Teacher Assistants	131,218.80	131,218.80	
3.5210.060.142.327	Salary - Teacher Assistants	26,505.20	26,505.20	
3.5210.060.142.330	Salary - Teacher Assistants	83,488.80	83,488.80	
3.5210.060.142.344	Salary - Teacher Assistants	52,012.80	52,012.80	
3.5210.060.142.347	Salary - Teacher Assistants	28,810.00	28,810.00	
3.5210.060.142.350	Salary - Teacher Assistants	26,281.60	26,281.60	
3.5210.060.142.354	Salary - Teacher Assistants	148,728.40	148,728.40	
3.5210.060.142.366	Salary - Teacher Assistants	133,523.60	133,523.60	
3.5210.060.142.374	Salary - Teacher Assistants	96,285.60	96,285.60	
3.5210.060.142.378	Salary - Teacher Assistants	107,173.20	107,173.20	
3.5210.060.142.380	Salary - Teacher Assistants	126,007.20	126,007.20	
3.5210.060.142.390	Salary - Teacher Assistants	83,437.20	83,437.20	
3.5210.060.142.392	Salary - Teacher Assistants	84,727.20	84,727.20	
3.5210.060.142.394	Salary - Teacher Assistants	165,636.00	165,636.00	
3.5210.060.142.398	Salary - Teacher Assistants	242,520.00	242,520.00	
3.5210.060.142.402	Salary - Teacher Assistants	52,907.20	52,907.20	
3.5210.060.144	Salary - EC Interpreter	-	-	4 interpreters
3.5210.060.144.327	Salary - EC Interpreter	87,863.70	87,863.70	
3.5210.060.144.354	Salary - EC Interpreter	-	-	
3.5210.060.144.366	Salary - EC Interpreter	-	-	
3.5210.060.144.386	Salary - EC Interpreter	-	-	
3.5210.060.144.402	Salary - EC Interpreter	32,455.70	32,455.70	
3.5210.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5210.060.211.302	Employers Soc. Sec. Cost	4,005.29	4,005.29	
3.5210.060.211.310	Employers Soc. Sec. Cost	2,230.28	2,230.28	
3.5210.060.211.314	Employers Soc. Sec. Cost	4,406.62	4,406.62	
3.5210.060.211.318	Employers Soc. Sec. Cost	10,038.23	10,038.23	
3.5210.060.211.327	Employers Soc. Sec. Cost	8,749.22	8,749.22	
3.5210.060.211.330	Employers Soc. Sec. Cost	6,386.89	6,386.89	
3.5210.060.211.344	Employers Soc. Sec. Cost	3,978.98	3,978.98	
3.5210.060.211.347	Employers Soc. Sec. Cost	2,203.97	2,203.97	
3.5210.060.211.350	Employers Soc. Sec. Cost	6,863.70	6,863.70	
3.5210.060.211.354	Employers Soc. Sec. Cost	15,765.77	15,765.77	
3.5210.060.211.366	Employers Soc. Sec. Cost	10,214.55	10,214.55	
3.5210.060.211.374	Employers Soc. Sec. Cost	7,365.85	7,365.85	

3.5210.060.211.378	Employers Soc. Sec. Cost	8,198.75	8,198.75	
3.5210.060.211.380	Employers Soc. Sec. Cost	13,388.05	13,388.05	
3.5210.060.211.386	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.390	Employers Soc. Sec. Cost	6,382.94	6,382.94	
3.5210.060.211.392	Employers Soc. Sec. Cost	6,481.63	6,481.63	
3.5210.060.211.394	Employers Soc. Sec. Cost	12,671.17	12,671.17	
3.5210.060.211.398	Employers Soc. Sec. Cost	18,552.76	18,552.76	
3.5210.060.211.402	Employers Soc. Sec. Cost	6,530.25	6,530.25	
3.5210.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.52%
3.5210.060.221.302	Employers Retirement Cost	12,827.42	12,827.42	
3.5210.060.221.310	Employers Retirement Cost	7,142.73	7,142.73	
3.5210.060.221.314	Employers Retirement Cost	14,112.68	14,112.68	
3.5210.060.221.318	Employers Retirement Cost	32,148.61	32,148.61	
3.5210.060.221.327	Employers Retirement Cost	28,020.38	28,020.38	
3.5210.060.221.330	Employers Retirement Cost	20,454.76	20,454.76	
3.5210.060.221.344	Employers Retirement Cost	12,743.14	12,743.14	
3.5210.060.221.347	Employers Retirement Cost	7,058.45	7,058.45	
3.5210.060.221.350	Employers Retirement Cost	21,981.79	21,981.79	
3.5210.060.221.354	Employers Retirement Cost	50,491.66	50,491.66	
3.5210.060.221.366	Employers Retirement Cost	32,713.29	32,713.29	
3.5210.060.221.374	Employers Retirement Cost	23,589.98	23,589.98	
3.5210.060.221.378	Employers Retirement Cost	26,257.44	26,257.44	
3.5210.060.221.380	Employers Retirement Cost	42,876.77	42,876.77	
3.5210.060.221.386	Employers Retirement Cost	-	-	
3.5210.060.221.390	Employers Retirement Cost	20,442.11	20,442.11	
3.5210.060.221.392	Employers Retirement Cost	20,758.16	20,758.16	
3.5210.060.221.394	Employers Retirement Cost	40,580.82	40,580.82	
3.5210.060.221.398	Employers Retirement Cost	59,417.40	59,417.40	
3.5210.060.221.402	Employers Retirement Cost	20,913.92	20,913.92	
3.5210.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,095/employee
3.5210.060.231.302	Employers Hospital Cost	14,794.00	14,794.00	
3.5210.060.231.310	Employers Hospital Cost	7,397.00	7,397.00	
3.5210.060.231.314	Employers Hospital Cost	14,794.00	14,794.00	
3.5210.060.231.318	Employers Hospital Cost	36,985.00	36,985.00	
3.5210.060.231.327	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.330	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.344	Employers Hospital Cost	14,794.00	14,794.00	
3.5210.060.231.347	Employers Hospital Cost	7,397.00	7,397.00	
3.5210.060.231.350	Employers Hospital Cost	14,794.00	14,794.00	
3.5210.060.231.354	Employers Hospital Cost	44,382.00	44,382.00	
3.5210.060.231.366	Employers Hospital Cost	36,985.00	36,985.00	
3.5210.060.231.374	Employers Hospital Cost	29,588.00	29,588.00	
3.5210.060.231.378	Employers Hospital Cost	29,588.00	29,588.00	
3.5210.060.231.380	Employers Hospital Cost	44,382.00	44,382.00	
3.5210.060.231.390	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.392	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.394	Employers Hospital Cost	44,382.00	44,382.00	
3.5210.060.231.398	Employers Hospital Cost	68,422.25	68,422.25	
3.5210.060.231.402	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.232	Workers Compensation Cost	-	-	Workers Compensation Cost
3.5210.060.233	Unemployment Cost	-	-	
3.5210.060.311	Contracted Services - Communication Service	-	-	Contracted Interpreting services
3.5240.060.311	Contracted Services - Speech	-	-	Speech services - Individual
3.5250.060.311	Contracted Services - Audiology	-	-	Contracted Audiology
3.5840.060.311	Contracted Services	144,000.00	144,000.00	Contracted Physical/Occupational Therapy services

3.6200.060.151	Salary - Office	35,588.16	35,588.16	Salary for 1 office support personnel	
3.6200.060.211	Employers Soc. Sec. Cost	2,722.50	2,722.50	Budgeted at 7.65%	
3.6200.060.221	Employers Retirement Cost	8,719.10	8,719.10	Budgeted Retirement Cost, 25.52%	
3.6200.060.231	Employers Hospital Cost	7,397.00	7,397.00	Employers Hospital Cost @ \$8,095/employee	
3.6550.060.147	Salary - Bus Monitor	-	-	Salary for 9.65 bus monitors (18)	
3.6550.060.147.318	Salary - Bus Monitor	27,412.56	27,412.56		
3.6550.060.147.327	Salary - Bus Monitor	-	-		
3.6550.060.147.344	Salary - Bus Monitor	16,299.36	16,299.36		
3.6550.060.147.347	Salary - Bus Monitor	11,854.08	11,854.08		
3.6550.060.147.350	Salary - Bus Monitor	29,190.67	29,190.67		
3.6550.060.147.362	Salary - Bus Monitor	-	-		
3.6550.060.147.380	Salary - Bus Monitor	22,226.40	22,226.40		
3.6550.060.147.386	Salary - Bus Monitor	16,299.36	16,299.36		
3.6550.060.147.390	Salary - Bus Monitor	14,817.60	14,817.60		
3.6550.060.147.392	Salary - Bus Monitor	28,983.22	28,983.22		
3.6550.060.147.394	Salary - Bus Monitor	17,781.12	17,781.12		
3.6550.060.147.398	Salary - Bus Monitor	17,781.12	17,781.12		
3.6550.060.147.402	Salary - Bus Monitor	17,781.12	17,781.12		
3.6550.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%	
3.6550.060.211.318	Employers Soc. Sec. Cost	2,097.06	2,097.06		
3.6550.060.211.327	Employers Soc. Sec. Cost	-	-		
3.6550.060.211.344	Employers Soc. Sec. Cost	1,246.90	1,246.90		
3.6550.060.211.347	Employers Soc. Sec. Cost	906.84	906.84		
3.6550.060.211.350	Employers Soc. Sec. Cost	2,233.09	2,233.09		
3.6550.060.211.362	Employers Soc. Sec. Cost	-	-		
3.6550.060.211.380	Employers Soc. Sec. Cost	1,700.32	1,700.32		
3.6550.060.211.386	Employers Soc. Sec. Cost	1,246.90	1,246.90		
3.6550.060.211.390	Employers Soc. Sec. Cost	1,133.56	1,133.56		
3.6550.060.211.392	Employers Soc. Sec. Cost	2,217.22	2,217.22		
3.6550.060.211.394	Employers Soc. Sec. Cost	1,360.26	1,360.26		
3.6550.060.211.398	Employers Soc. Sec. Cost	1,360.26	1,360.26		
3.6550.060.211.402	Employers Soc. Sec. Cost	1,360.26	1,360.26		
3.6550.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.52%	
3.6550.060.221.318	Employers Retirement Cost	6,716.07	6,716.07		
3.6550.060.221.327	Employers Retirement Cost	-	-		
3.6550.060.221.344	Employers Retirement Cost	1,996.67	1,996.67		
3.6550.060.221.347	Employers Retirement Cost	1,452.12	1,452.12		
3.6550.060.221.350	Employers Retirement Cost	7,151.71	7,151.71		
3.6550.060.221.362	Employers Retirement Cost	-	-		
3.6550.060.221.380	Employers Retirement Cost	5,445.47	5,445.47		
3.6550.060.221.386	Employers Retirement Cost	3,993.34	3,993.34		
3.6550.060.221.390	Employers Retirement Cost	-	-		
3.6550.060.221.392	Employers Retirement Cost	4,559.67	4,559.67		
3.6550.060.221.394	Employers Retirement Cost	4,356.37	4,356.37		
3.6550.060.221.398	Employers Retirement Cost	4,356.37	4,356.37		
3.6550.060.221.402	Employers Retirement Cost	4,356.37	4,356.37		
3.6550.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,095/employee	
3.6550.060.231.318	Employers Hospital Cost	9,246.25	9,246.25		
3.6550.060.231.327	Employers Hospital Cost	-	-		
3.6550.060.231.344	Employers Hospital Cost	2,588.95	2,588.95		
3.6550.060.231.347	Employers Hospital Cost	1,849.25	1,849.25		
3.6550.060.231.350	Employers Hospital Cost	9,172.28	9,172.28		
3.6550.060.231.362	Employers Hospital Cost	-	-		
3.6550.060.231.380	Employers Hospital Cost	7,397.00	7,397.00		
3.6550.060.231.386	Employers Hospital Cost	7,397.00	7,397.00		









FEDERAL GRANT FUND				
<b>103 TITLE II - IMPROVING TEACHER QUALITY</b>				
		<b>DRAFT</b>		
		<b>PROPOSED</b>		
		<b>2024-2025</b>	<b>2023-2024</b>	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5110.103.121	Salary - Teacher	-	-	
3.5110.103.121.354	Salary - Teacher	-	43,000.00	
3.5110.103.121.366	Salary - Teacher	-	39,000.00	
3.5110.103.162	Substitute Pay for Sick	-	-	Sub pay
3.5110.103.162.354	Substitute Pay for Sick	-	1,630.00	
3.5110.103.162.366	Substitute Pay for Sick	-	1,630.00	
3.5110.103.163	Substitute Pay for Workshop	90,000.00	100,000.00	PTEC, School PD, BTs
3.5110.103.167	Salary - TA Sub	3,000.00	3,000.00	Sub pay for TA subbing for teacher
3.5110.103.181	Supplement	-	-	Supplement pay for teachers/instructional support
3.5110.103.181.354	Supplement	-	2,325.00	
3.5110.103.181.366	Supplement	-	2,250.00	
3.5110.103.193	Mentor Pay	11,000.00	11,000.00	BT Lead Mentor stipends x 10 months
3.5110.103.196	Salary - Workshop Participant	2,000.00	5,000.00	Teachers to Summer Math Institute
3.5110.103.211	Social Security	8,109.00	9,103.50	Budgeted at 7.65%
3.5110.103.211.354	Social Security	-	3,592.06	
3.5110.103.211.366	Social Security	-	3,280.33	
3.5110.103.221	Retirement	27,051.00	4,655.00	Budgeted Retirement Cost, 25.52%
3.5110.103.221.354	Retirement	-	11,104.63	
3.5110.103.221.366	Retirement	-	10,106.25	
3.5110.103.231	Hospitalization	-	-	Hospitalization Cost @ \$8,095
3.5110.103.231.354	Hospitalization	-	7,397.00	
3.5110.103.231.366	Hospitalization	-	7,397.00	
3.5110.103.232	Workers Compensation Insurance	8,000.00	7,500.00	Title II portion of Worker's Compensation
3.5110.103.311	Contracted Services - No Indirect Cost	85,000.00	200,000.00	\$60,000 - UNCG BT Coaching Support
3.5110.103.312	Workshop Expenses	100,000.00	200,000.00	The only dollar source of funding for professional development.
3.5110.103.352	Employee Education Reimbursement	2,000.00	2,000.00	Praxis and Pearson test reimb for BTs
3.5110.103.361	Membership Dues & Fees	500.00	500.00	Region V Science Fair Registration
3.5110.103.411	Supplies & Materials	45,039.00	100,016.06	Book studies, small tech devices
3.5400.103.181	School Leadership - Supplemental Pay	-	18,216.00	Doctorate pay for school administrators
3.5400.103.211	Social Security	-	1,393.52	
3.5400.103.221	Retirement	-	4,462.92	
3.5400.103.312	Workshop Expenses	8,000.00	16,000.00	Principals PD
3.5810.103.142	Teacher Assistant Salary - Media	-	-	4 Media TAs
3.5810.103.211	Social Security	-	-	Budgeted at 7.65%
3.5810.103.221	Retirement	-	-	Budgeted Retirement Cost, 25.52%
3.5810.103.231	Hospitalization	-	-	Hospitalization calculated at \$8,095
3.5870.103.462	Computer Equipment	4,200.00	12,000.00	Replacement for aging equip
3.6110.103.113	Salary - Director	148,320.00	-	2 Coordinators
3.6110.103.135	Salary - Lead Teacher	-	51,000.00	1 position
3.6110.103.146	Salary - Specialist Pay	-	750.00	School-based specialist duties
3.6110.103.181	Supplement Pay	5,000.00	2,500.00	Supplement pay for teachers/instructional support
3.6110.103.192	Stipend	300,000.00	200,000.00	Virtual Academy, Test Coordinators, ICs, OC Stipends
3.6110.103.211	Social Security	34,679.00	19,450.13	Budgeted at 7.65%
3.6110.103.221	Retirement	115,687.00	62,291.25	Budgeted Retirement Cost, 25.52%
3.6110.103.231	Hospitalization	16,190.00	7,397.00	Hospitalization calculated at \$8,095
3.6110.103.312.810	Workshop Expenses	5,000.00	2,000.00	Directors PD





















FEDERAL GRANT FUND				
181 ESSER III - ARP K-12 EMERGENCY RELIEF FUND				
		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5110.181.121	Salary - Teacher	-	700,000.50	Estimated 10 teacher salaries to maintain current teacher allotment due to COVID
3.5110.181.164	Full Time Sub	-	700,000.40	Permanent substitutes at each school location
3.5110.181.180	Bonus Pay	-	1,400,000.00	Bonus Pay not subject to Retirement
3.5110.181.184	Longevity Pay	-	500.00	
3.5110.181.191	Curriculum Development Pay	-	3,600.00	
3.5110.181.199	Overtime Pay	-	3,000.00	
3.5110.181.211	Employers Soc. Sec. Cost	-	214,743.22	Budgeted at 7.65%
3.5110.181.221	Employers Retirement Cost	-	344,739.72	Budgeted Retirement Cost, 25.52%
3.5110.181.231	Employers Hospital Cost	-	281,086.00	Hospitalization calculated at \$8,095 per year
3.5110.181.311	Contracted Services	-	60,000.00	Instructional contracted services
3.5110.181.319	Other Professional	-	10,000.00	Instructional other professional and technical services
3.5110.181.352	Employee Education Reimb.	-	65,000.00	National Board reimbursement incentive
3.5110.181.411	Supplies & Materials	-	166,258.85	Classroom supplies and materials
3.5110.181.418	Computer Software & Supplies	-	1,000,000.00	Classroom computer software
3.5110.181.462	Computer Equipment	-	500,000.00	Classroom computer equipment under \$5,000
3.5350.181.144	Salary - Ext Day/Interpreter	-	2,000.00	
3.5350.181.146	Salary - School Based Specialist	-	30,000.00	
3.5350.181.180	Bonus Pay	-	50,000.00	Bonus Pay not subject to Retirement
3.5350.181.192	Stipend	-	60,000.00	Additional Responsibility Stipends
3.5350.181.198	Tutorial Pay	-	400,000.00	Summer School
3.5350.181.199	Overtime Pay	-	1,000.00	
3.5350.181.211	Employers Soc. Sec. Cost	-	41,539.50	Budgeted at 7.65%
3.5350.181.221	Employers Retirement Cost	-	120,785.00	Budgeted Retirement Cost, 25.52%
3.5350.181.331	Pupil Transportation Contracted	-	80,000.00	
3.5830.181.131	Salary - Guidance	-	50,000.00	
3.5830.181.146	Salary - School Based Specialist	-	75,000.00	
3.5830.181.211	Employers Soc. Sec. Cost	-	9,562.50	Budgeted at 7.65%
3.5830.181.221	Employers Retirement Cost	-	30,625.00	
3.5830.181.231	Employers Hospital Cost	-	7,397.00	
3.6540.181.173	Salary - Custodian	-	3,000.00	
3.6540.181.199	Overtime Pay	-	1,000.00	
3.6540.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.6540.181.411	Supplies & Materials	-	980.00	Custodial supplies and materials
3.6550.181.147	Salary - Bus Monitor	-	1,000.00	
3.6550.181.171	Salary - Bus Driver	-	25,000.00	
3.6550.181.199	Overtime Pay	-	1,000.00	
3.6550.181.211	Employers Soc. Sec. Cost	-	2,065.50	Budgeted at 7.65%
3.6550.181.221	Employers Retirement Cost	-	6,615.00	
3.6570.181.523	HVAC Contract	-	3,000,000.03	HVAC projects
3.8100.181.392	Indirect Cost	-	194,969.47	Indirect Cost at 3.057%
	Total	-	9,642,773.69	
The Elementary and Secondary School (K-12) Emergency Relief				
Fund, authorized by Section 2001 of the American Rescue Plan Act				
(ARPA) of 2021 is intended to assist eligible public school units				



























# **CAPITAL OUTLAY FUND**



ACCOUNT CODE	CAPITAL OUTLAY FUND			
CATEGORY I		DRAFT		
		PROPOSED		
APPROPRIATIONS	DESCRIPTION	2024-2025	2023-2024	
		BUDGET	BUDGET	COMMENTS
4.9000.801.526.000.407	Roof Fees - Multiple Schools	\$308,650	\$0	
4.9000.801.528	Roofs - Repair/Repair-Carpentry	\$0	\$30,000	Roof Repairs Throughout District As Needed - Minor Roof Replacement/Repairs
4.9000.801.528.000.407	Roof - New Vision Technology- Main Bldg	\$8,708,000	\$0	
4.9001.801.529.000.406	HVAC	\$285,484	\$447,211	HVAC Contracted - Restricted Sales Tax
4.9001.801.529.000.407	HVAC	\$3,859,714	\$0	HVAC Contracted - Restricted Sales Tax
4.9001.801.541	HVAC Equipment	\$80,000	\$80,000	
4.9001.801.541.000.406	HVAC Equipment	\$0	\$15,000	Moss Street
4.9002.801.524.000.407	Electrical Contracts	\$200,000		Generator for the CO
4.9003.801.529	Code /Security Improvements/Repairs	\$100,000	\$130,000	
4.9003.801.529.000.406	Code /Security Improvements/Repairs	\$0	\$55,000	HMS/DMHS Alarm Upgrades
4.9004.801.529	Playgrounds	\$50,000	\$60,000	Playground Updates
4.9004.801.529.000.406	Playgrounds	\$0	\$30,000	LSE Walking Track
4.9004.801.529.000.407	Playgrounds	\$400,000	\$0	
4.9005.801.529	Floor Coverings/Refinishing	\$75,000	\$100,000	Floor Coverings/Refinishing
4.9005.801.529.000.407	Floor Coverings/Refinishing	\$135,000	\$0	Floor Coverings/Refinishing - RMS 6th Grade Hallway, Weight Room and Cafe
4.9006.801.529	Covered Walkways	\$0	\$3,000	Walkway Canopy & Repairs As Needed
4.9007.801.529	Classroom/Bldg. Renovations-Miscellaneous Contracts	\$165,000	\$80,000	
4.9007.801.529.000.406	Building Renovations	\$200,000	\$850,000	Stoneville/HMS/WRMS/Moss Street
4.9007.801.529.000.407	Building Renovations	\$3,100,050	\$0	Building Reno- Bethany, Central, Huntsville, LSE, Lincoln, Monroeton, SCORE, Stoneville, Williamsburg(Vestibules)- DMHS, Holmes, MHS, RHS, RCHS(exterior lighting upgrade)
4.9007.801.461	Furniture/Equipment	\$170,000	\$50,000	
4.9007.801.461.000.407	Furniture/Equipment	\$40,000	\$0	RMS Wrestling Mat
4.9007.801.541	Furniture/Equipment	\$0	\$0	
4.9008.801.532	Paving, Gravel and Sealing	\$50,000	\$50,000	Repairs As Needed District Wide
4.9008.801.532.000.407	Paving, Gravel and Sealing	\$500,000	\$0	RHS Parking Lot
4.9009.801.529	Emergency Repair - Miscellaneous	\$10,000	\$0	As Needed
4.9010.801.532	Grounds Improvement-Improv to existing sites	\$20,000	\$20,000	Grounds-Miscellaneous (tree service, fencing, grading, seeding) As Needed
4.9011.801.529	Plumbing	\$0	\$50,000	
4.9013.801.529	General Repair-Misc	\$100,000	\$125,000	
4.9013.801.529.000.404	General Repair-Misc	\$0	\$0	
4.9013.801.529.354.404	General Repair-Misc	\$0	\$51,975	Elevator Installation - Morehead
4.9013.801.529.000.407	General Repair-Misc	\$300,000	\$0	Wastewater Treatment Plant
4.9013.801.529.000.407	General Repair-Misc	\$920,000	\$0	Elevator Installation - Holmes, RMS, RCHS
4.9014.801.529	Communications/Intercom/Fire Systems	\$50,000	\$75,000	Repair/Replace Systems As Needed
4.9014.801.529.000.407	Communications/Intercom/Fire Systems	\$350,000	\$0	Various Schools
4.9019.801.529	Bus Garage Equipment	\$0	\$0	
4.9031.801.529	Boiler Replacement/Parts	\$0	\$60,000	Boilers
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	\$0	\$0	School Stadiums/Gyms/Tracks/Tennis Ct.
4.9040.801.532	Tennis Courts	\$0	\$0	Repair/Replace/Upgrade/Parts
4.9040.801.532.000.403	Morehead High Tennis Courts	\$0	\$29,400	Morehead High Tennis Courts - Restricted Sales Tax
4.9041.801.529.000.407	Auditoriums	\$350,000	\$0	DMHS
4.9042.801.529	Cafeterias	\$0	\$0	Repairs/Replacements As Needed
4.9043.801.529.366.404	Fields- RHS Field Turf- NFL Foundation Grassroots Program- Matching Grant	\$0	\$250,000	NFL Field Turf Matching Grant \$250,000





	<b>CAPITAL OUTLAY FUND</b>			
<b>ACCOUNT CODE</b>				
<b>CATEGORY I I I</b>		<b>DRAFT PROPOSED</b>		
<b>APPROPRIATIONS</b>	<b>DESCRIPTION</b>	<b>2024-2025 BUDGET</b>	<b>2023-2024 BUDGET</b>	<b>COMMENTS</b>
4.6550.801.551	Transportation Vehicles/Equipment	\$0	\$0	
4.6550.801.552	Vehicle Fees	\$0	\$0	
4.6580.801.551	Maintenance Vehicles/Equip	\$75,000	\$0	
4.6580.801.552	Maintenance Vehicles/Equip-Fees	\$0	\$0	
4.6942.801.311	Vehicles Admin-Detailing	\$0	\$0	
4.6942.801.551	Administration Vehicles/Equipment	\$0	\$0	
	<b>TOTAL</b>	<b>\$75,000</b>	<b>-</b>	
	<b>GRAND TOTAL</b>	<b>\$21,792,923</b>	<b>3,695,086</b>	

**SCHOOL FOOD SERVICE  
FUND**

SCHOOL FOOD SERVICE					
		DRAFT			
		PROPOSED			
		2024-2025	2023-2024		
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
<b>REVENUE</b>					
5.3200.035.000	Other-State Alloc	-	-		
5.3811.035.000	USDA Grants - Regular	6,098,503	4,836,285	Revenue received from DPI for the United States Dept of Agriculture Grants-Regular	
5.3814.035.000	USDA Grants - Summer Feeding	193,000	115,000	Revenue received from DPI for the United States Dept of Agriculture Grants-Summer Feeding Program	
5.3815.035.000	USDA Grants - Commodity Foods	428,000	425,000	Represents the value of commodity food used	
5.4311.035.000	Paid Student Breakfast Sales	-	50,000	Revenue received from full pay breakfasts	
5.4312.035.000	Reduced Student Breakfast Sales	-	-		
5.4313.035.000	Adult Breakfast Sales	2,000	2,000	Revenue received from adult breakfasts	
5.4314.035.000	Paid Student Lunch Sales	-	425,000	Revenue received from full pay lunches	
5.4315.035.000	Reduced Student Lunch Sales	-	18,000	Revenue received from reduced lunches	
5.4316.035.000	Adult Lunch Sales	45,000	45,000	Revenue received from adult lunches	
5.4318.035.000	Supplemental Sales	475,000	430,000	Revenue received from supplemental sales	
5.4321.035.000	Catered Breakfast Sales	36,000	36,000	Revenue received from catered breakfasts	
5.4322.035.000	Catered Lunch Sales	125,000	125,000	Revenue received from catered lunches	
5.4323.035.000	Suppers & Banquets	-	-		
5.4324.035.000	Catered Supplements	-	-		
5.4341.035.000	State Grant Reduced Breakfast	11,000	11,000	Revenue received from state funds for reduced price breakfasts	
5.4430.035.000	Contributions & Donations	15,000	15,000	Includes gifts, contributions, and donations received from private, non-governmental sources	
5.4450.035.000	Interest Earned on Investments	2,000	2,000	Interest received from the investment of idle funds pursuant to G.S. 115C-443	
5.4490.035.000	Overages/Shortages	1,200	1,200	Operating revenues from local sources not elsewhere classified	
5.4880.035.000	Indirect Cost Allocated	295,000	385,000	Indirect Cost calculated by USDA formula (8% legislated cap)	
5.4922.035.000	Transfer from Local Current Expense Fund	-	-		
	TOTAL	7,726,703	6,921,485		



SCHOOL FOOD SERVICE					
		DRAFT			
		PROPOSED			
		2024-2025	2023-2024		
ACCOUNT		BUDGET	BUDGET		COMMENTS
CODE	DESCRIPTION				
<b>APPROPRIATIONS</b>					
5.7200.035.113	Salary - Supervisors	155,873	89,161	2 positions (1 Director, 1 Supervisor)	
5.7200.035.151	Office Personnel	79,332	82,636	2 positions (Bookkeeper and Secretary)	
5.7200.035.165	Substitutes	256,094	119,600	Cafeteria staff substitutes	
5.7200.035.171	Drivers	66,843	67,080	2 positions (Warehouse staff)	
5.7200.035.174	Child Nutrition Employees	1,092,000	1,092,000	Cafeteria staff assigned to school locations	
5.7200.035.176	Managers	632,536	581,717	Cafeteria managers assigned to school locations	
5.7200.035.183	Bonus Pay	-	33,000	Legislated and other bonuses made payable to eligible employees (subject to retirement)	
5.7200.035.184	Longevity Pay	32,000	32,000	Additional salary payment for longevity pay to those employees that qualify for longevity	
5.7200.035.185	Bonus Leave Pay	4,900	4,900	Bonus leave payoff amount paid to an eligible employee who has separated from service	
5.7200.035.188	Annual Leave	60,000	16,000	Annual leave payoff amount paid to an employee who has separated from service	
5.7200.035.189	Payments for Short Term Disability	7,500	7,500	Payments to employees for the first six months of short-term disability benefits	
5.7200.035.199	Overtime Pay	9,500	500	Salary paid to employees (other than drivers) for overtime hours worked	
5.7200.035.211	Employers Soc. Sec. Cost	183,338	212,610	Budgeted at 7.65%	
5.7200.035.221	Employers Retirement Cost	611,607	410,601	Budgeted at 25.52%	
5.7200.035.231	Employers Hospital Cost	550,000	745,000	Budgeted at \$8,095/employee	
5.7200.035.232	Workers Compensation	130,000	120,000	Amounts expended by the employer for workers' compensation insurance cost	
5.7200.035.233	Employers Unemployment Ins.	10,000	10,000	Amounts expended by the employer for unemployment insurance	
5.7200.035.312	Workshop Expenses/Allowable Travel	12,000	12,000	Amounts paid for contracted services, supplies, and participant's travel costs for workshops	
5.7200.035.313	Advertising Cost	5,000	5,000	Expenditures for printed announcements in professional periodicals/newspapers or announcement broadcast by radio/tv	
5.7200.035.314	Printing & Binding Fees	3,000	3,000	Expenditures for the design and printing of forms and posters	
5.7200.035.326	Contracted Repairs & Maintenance	60,000	60,000	Expenditures for leasing repairs and maintenance services not provided directly by local school administrative personnel	
5.7200.035.327	Rentals/Leases	-	-		
5.7200.035.329	Other Property Services	-	-		
5.7200.035.332	Travel Reimbursement	1,000	1,000	Costs for transportation, meals, hotel, and other allowable expenses associated with traveling on business	
5.7200.035.342	Postage	500	500	Amounts paid for postage services	
5.7200.035.344	Mobile Communications	2,180	2,180	Amounts paid for cellular phone and pager services	
5.7200.035.361	Member Dues & Fees	500	500	Expenditures for membership in professional organizations or associations	
5.7200.035.372	Vehicle Liability Insurance	1,000	1,000	Amounts expended for vehicle liability insurance premiums on all vehicles titled to the local school administrative unit	
5.7200.035.411	Supplies & Materials	15,000	15,000	All supplies, materials and workbooks used in the school system for instructional and non-instructional purposes	
5.7200.035.418	Computer Software & Supplies	58,000	58,000	Amounts expended for computer programs and annual renewable license code and maintenance fees for computer software	
5.7200.035.422	Repair Parts, Materials & Labor	30,000	30,000	Amounts expended for repair parts, materials, grease, anti-freeze, and related labor in the repairing of school property	
5.7200.035.451	Food Purchase	2,775,000	2,150,000	Amounts expended for food purchased	
5.7200.035.452	USDA Commodity Foods	485,000	354,000	Cost of USDA Commodity Foods as used from inventory	
5.7200.035.453	Food Processing/Supplies	85,000	215,000	Amounts expended for School Food Service food processing supplies	
5.7200.035.454	Inventory Loss	17,000	5,000	Amounts that are incurred on damaged items for which no refund or reimbursement is received	
5.7200.035.462	Purchase of Non-Capitalized Equip.	-	-		
5.7200.035.541	Purchase of Equipment	-	-		
5.7200.035.571	Depreciation	-	-		
5.8100.035.392	Indirect Cost	295,000	385,000	Indirect Cost calculated by USDA formula	
	TOTAL	7,726,703	6,921,485		

Child Nutrition is an enterprise fund operated similar to private business. Revenues are generated primarily from sales of meals to students, federal reimbursement for meals served and some catered meals to child care agencies outside the school system. Expenses are paid from these funds.						
Child Nutrition must maintain a separate budget not only for local purposes, but also for state and federal regulations as set forth in Federal Register, Subchapter A. Due to extreme increases in food and supply cost and nutrition standards and mandates, Child Nutrition has been unable to generate funds to pay indirect cost. The state expects Child Nutrition programs to provide foods of higher nutrition standards but does not provide funding to offset the higher costs. In addition, the state does not provide any funding to support cost of living increases.						

**SCHOOL AGE CHILD CARE  
FUND**



<b>SPECIAL FUND</b>				
<b>701 SCHOOL AGE CHILD CARE</b>				
<b>DRAFT</b>				
<b>PROPOSED</b>				
<b>ACCOUNT</b>		<b>2024-2025</b>	<b>2023-2024</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
6.7110.701.178	Salary - Hourly Associates	579,559	485,680	Salary for hourly associates
6.7110.701.180	Bonus Pay	-	-	Bonus Pay
6.7110.701.183	Bonus Pay	10,000	-	Stabilization grant
6.7110.701.184	Longevity Pay	6,000	6,000	Longevity Pay
6.7110.701.185	Bonus Leave Pay	-	-	Bonus Leave Pay
6.7110.701.188	Annual Leave Pay	13,500	4,500	Annual Leave Pay
6.7110.701.189	Short Term Disability	-	-	Short Term Disability Pay
6.7110.701.199	Overtime	1,000	1,000	Overtime
6.7110.701.211	Employers Soc. Sec. Cost	53,424	37,767	Budgeted @ 7.65%
6.7110.701.221	Employers Retirement Cost	135,085	115,063	Budgeted Retirement Cost, 25.52%
6.7110.701.231	Employers Hospital Cost	85,000	100,200	Budgeted @ \$8,095/employee
6.7110.701.232	Workers Compensation	5,700	4,700	Workers Compensation
6.7110.701.233	Unemployment	500	500	Unemployment Cost
6.7110.701.311	Contracted Services	300	300	Contracted services
6.7110.701.312	Staff Development	2,000	2,000	Workshop Expenses
6.7110.701.314	Printing & Binding	-	-	Printing & Binding
6.7110.701.315	Reproduction Costs	-	-	Reproduction Costs
6.7110.701.332	Travel	6,500	5,085	Itinerant travel
6.7110.701.333	Field Trips	14,000	14,000	Field Trips
6.7110.701.341	Telephone	-	-	Telephone charges
6.7110.701.342	Postage	100	100	Postage cost
6.7110.701.411	Supplies & Materials	35,000	9,000	Office Supplies
6.7110.701.422	Repair, Parts, & Materials	-	-	Contracted repairs
6.7110.701.459	Food/Snacks	8,700	100	Food/snacks purchase for kids
6.7110.701.461	Non-Capitalized Equipment	-	5,000	Furniture and Equipment under \$5,000
6.7110.701.462	Computer Equipment	500	500	Computer Equipment under \$5,000
6.8100.701.392	Indirect Cost	-	-	Budgeted at 3.057%
	Total	956,868	791,495	
Explanations:				
Revenues: The School Age Child Care program is operated with collected fees, both parental fees and DSS fees.				
We will operate with a similar budget this year as last year; anticipated program costs include increased benefit costs which will be covered with adjustments to the budgeted amounts in the Supplies & Materials and Food/Snacks line items.				

# **OTHER RESTRICTED FUND**

FUND 8 - OTHER RESTRICTED FUNDS		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
<b>REVENUES</b>				
8.4430.000.000	Contributions	50,000	50,000	Moved from Local Fund 2
8.4490.000.000	Miscellaneous Revenue	10,000	10,000	Moved from Local Fund 2
8.4880.000.000	Indirect Cost	175,000	175,000	Costs charged to Federal programs and Enterprise funds for overhead.
8.4490.012.000	Miscellaneous - Driver Education	65,000	65,000	Revenue received for Drivers Education (\$25 cost to students)
8.4490.032.000	Miscellaneous - Exceptional Children	500,000	500,000	Funds anticipated from Day Treatment reimbursements, grants, etc.
8.4910.032.000	Fund Balance Appropriated - EC	247,079	247,079	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4490.049.000	Preschool Income	422,190	422,190	Anticipated funding for More at Four students
8.4498.049.000	Preschool Income-COVID RAF	588	588	Anticipated funding for More at Four students-COVID
8.4910.049.000	Fund Balance Appropriated - EC	738,028	738,028	Unexpended revenue from prior years which is being carried forward to spend in current year
8.3700.301.000	ROTC Reimbursement	330,425	330,425	Estimated reimbursement for four schools (Army-MHS, Air Force-MCM/RCHS, Marines-RHS)
8.3701.305.000	Medicaid Administrative Outreach Prog.	180,000	180,000	Administrative Outreach Claiming (AOC) is Medicaid funding based on submitted claims from collected time sample data documenting eligible administrative duties performed that are associated with the provision of Medicaid services in the schools
8.4910.305.000	Fund Balance Appropriated - Medicaid Reimb	9,000	9,000	For Social Worker's usage and MTSS expenses
8.3700.306.000	Medicaid Reimbursement Program	501,054	501,054	Exceptional Children Program
8.4910.306.000	Fund Balance Appropriated - Medicaid	293,841	293,841	Unexpended revenue from prior years which is being carried forward to spend in current year
8.3700.309.000	HeadStart	1,800,049	1,800,049	HeadStart grant funding (Year 4 of 5)
8.3700.309.000	HeadStart - COLA	21,643	21,643	Cost of Living Adjustment
8.3700.309.000.000.300	HeadStart - NC-PreK	200,000	200,000	Revenue from NC-PreK for HeadStart
8.3700.348.000	Activate Plus	153,176	495,803	Mental health partnership grant with UNCG
8.4910.348.000	Fund Balance Appropriated - Activate Plus	-	-	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4210.410.000	Early Childhood Center	168,990	168,990	Revenue for Early Learning Childhood
8.4910.410.000	Fund Balance Appropriated - Early Childhood	165,309	165,309	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4470.506.000	RCEF-The Rock Shop	5,000	5,000	Rock shop revenue
8.4470.517.000	RAF - Beginning Teacher Grant	23,000	23,000	Beginning Teacher grant from RAF
8.4490.576.000	Misc. Chromebook Self Insurance	135,000	135,000	Student paid fees for chromebook insurance
8.4470.580.000	RAF - GEM Grants	25,000	25,000	GEM grant from RAF
8.4490.585.000	RAF - Social Working Fund	6,091	6,091	Social work grant from RAF
8.4910.598.000	Fund Balance Appropriated - Teacher Laptops	50,000	50,000	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4890.615.000	State Grant for School Nurse Initiative	200,000	200,000	Moved from local Fund 2
8.4490.715.000	Technology	550,000	550,000	Reimbursements/Erate reimbursement on phones, internet, & hosting
8.4140.801.000	Local Government Sales Tax	85,000	85,000	Sales tax refund
8.4210.801.000	Tuition & Fees	20,000	20,000	Funds from Out of County and Out of State Students
8.4420.805.000	Rental of School Property	80,000	80,000	Includes UNC-G Partnership School Rental
8.4430.809.000	Scholar Athlete	3,000	3,000	Donations for Scholar Athlete
8.4910.809.000	Fund Balance Appropriated - Scholar Athlete	1,000	1,000	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4430.821.000	Contributions -Teacher of the Year	3,000	3,000	Donations for Teacher of the Year
8.4910.821.000	Fund Balance Appropriated - Teacher of the Year	6,470	6,470	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4470.824.000	RAF - IB and Middle Years Grant	99,500	99,500	RAF combined the IB and Middle Years grants into PRC 824 beginning FY18-19
8.4470.833.000	Cultural Arts Contributed	5,000	5,000	Cultural arts
8.4430.835.000	Bible Education	277,814	277,814	Bible Education Foundation for Bible teachers salaries and benefits
8.4430.837.000	WRMS Summer Stem Enrichment	10,320	10,320	Unexpended revenue from prior years which is being carried forward to spend in current year
8.4490.880.000	Print Shop Revenue	70,500	70,500	Print Shop Revenue
8.4490.881.000	Activity Bus	74,000	74,000	Activity Bus Revenue
		7,761,067	8,103,694	





<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>032 EXCEPTIONAL CHILDREN</b>				
<b>DRAFT</b>				
<b>PROPOSED</b>				
<b>2024-2025</b>				
<b>2023-2024</b>				
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.5110.032.121	Salary - Teacher	147,680	147,680	Salary for 4 teacher tradeoffs
8.5110.032.162	Substitute Pay	5,000	5,000	Substitute pay for 5100 series
8.5110.032.181	Supplement Pay	7,100	7,100	Supplement pay for teachers and instructional support
8.5110.032.211	Employers Soc. Sec. Cost	12,223	12,223	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	41,150	41,150	Budgeted Retirement Cost, 25.52%
8.5110.032.231	Employers Hospital Cost	33,400	33,400	Employers Hospitalization Cost @ \$8,095 (4)
8.5110.032.233	Unemployment Insurance	500	500	Unemployment Insurance
8.5132.032.121	Salary - Teacher	43,000	43,000	Salary for 1 teacher tradeoffs
8.5132.032.162	Substitute Pay	500	500	Sub Pay
8.5132.032.181	Supplement Pay	2,050	2,050	Supplement pay for teachers and instructional support
8.5132.032.211	Employers Soc. Sec. Cost	3,480	3,480	Budgeted at 7.65%
8.5132.032.221	Employers Retirement Cost	11,730	11,730	Budgeted at 25.52%
8.5132.032.231	Employers Hospital Cost	6,579	6,579	Budgeted at \$8,095/employee
8.5210.032.121	Salary - Teacher	58,511	58,511	Salary for 1 teacher
8.5210.032.162	Substitute Pay	1,500	1,500	Sub pay
8.5210.032.181	Supplement Pay	2,813	2,813	Supplement pay for teachers and instructional support
8.5210.032.211	Employers Soc. Sec. Cost	4,500	4,500	Budgeted at 7.65%
8.5210.032.221	Employers Retirement Cost	16,118	16,118	Budgeted at 25.52%
8.5210.032.231	Employers Hospital Cost	8,350	8,350	Budgeted at \$8,095/employee
8.5210.032.232	Workers Compensation	15	15	Workman's Comp
8.5210.032.233	Unemployment Insurance	2,000	2,000	Estimated unemployment insurance
8.5210.032.311	Contracted Services	20,000	20,000	Community Based Instruction Stipends
8.5210.032.312	Workshop Expenses	3,000	3,000	Workshop Expenses
8.5210.032.314	Printing & Binding	300	300	Printing & Binding
8.5210.032.319	Other Prof Services	200	200	Other professional contracted services
8.5210.032.332	Travel	100	100	Travel Reimbursements
8.5210.032.333	Field trips	350	350	Field trip student expenses
8.5210.032.411	Instructional Supplies	10,180	10,180	Supplies & Materials
8.5210.032.418	Computer Software	400	400	Software
8.5210.032.422	Repairs	100	100	Repair Parts etc.
8.5210.032.459	Other Food Purchases	100	100	Food Purchases
8.5210.032.461	Non-Capitalized Equipment	700	700	Purchase non-capitalized equipment under \$2000
8.5210.032.462	Non-Capitalized Computer Equip.	10,000	10,000	Purchase non-capitalized computer equipment under \$2000
8.5830.032.131	Salary - Counselor	168,335	168,335	Salary for 3 counselors trade off
8.5830.032.181	Supplement Pay	8,111	8,111	Supplement pay for teachers and instructional support
8.5830.032.211	Employers Soc. Sec. Cost	13,498	13,498	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost	45,435	45,435	Budgeted Retirement Cost, 25.52%
8.5830.032.231	Employers Hospital Cost	25,050	25,050	Employers Hospitalization Cost @ \$8,095 (3)
8.6200.032.151	Salary-Clerical	25,000	25,000	Contracted clerical as needed
8.6200.032.211	Employers Soc. Sec. Cost	765	765	Budgeted at 7.65%
8.6200.032.221	Employers Retirement Cost	2,166	2,166	Budgeted at 25.52%
8.6200.032.312	Workshop Expenses	150	150	Workshop Expenses
8.6200.032.361	Membership Dues	300	300	Membership Dues



<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>049 PRESCHOOL</b>				
<b>DRAFT</b>				
<b>PROPOSED</b>				
<b>ACCOUNT</b>		<b>2024-2025</b>	<b>2023-2024</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
8.5110.049.121	Salary - Teacher	263,120	263,120	Salary for 7 trade-offs
8.5110.049.162	Substitute Pay	5,000	5,000	Substitute Pay
8.5110.049.167	Substitute Pay	1,500	1,500	Substitute Pay
8.5110.049.181	Supplement Pay	12,650	12,650	Supplement pay for teachers and instructional support
8.5110.049.211	Employers Soc. Sec. Cost	21,594	21,594	Social Security Cost @ 7.65%
8.5110.049.221	Employers Retirement Cost	72,685	72,685	Budgeted Retirement Cost, 25.52%
8.5110.049.231	Employers Hospital Cost	58,450	58,450	Hospitalization Cost @ \$8,095 (7)
8.5132.049.121	Salary - Teacher	40,560	40,560	1 position
8.5132.049.162	Substitute Pay	1,000	1,000	Sub pay
8.5132.049.167	Substitute Pay	750	750	TA for teacher sub pay
8.5132.049.181	Supplement Pay	1,950	1,950	Supplement pay for teachers and instructional support
8.5132.049.211	Employers Soc. Sec. Cost	3,350	3,350	Social Security Cost @ 7.65%
8.5132.049.221	Employers Retirement Cost	10,584	10,584	Budgeted Retirement Cost, 25.52%
8.5132.049.231	Employers Hospital Cost	8,350	8,350	Hospitalization Cost @ \$8,095 (1)
8.5133.049.121	Salary - Teacher	49,920	49,920	1 position
8.5133.049.162	Substitute Pay	1,000	1,000	Sub pay
8.5133.049.167	Substitute Pay	500	500	TA for teacher sub pay
8.5133.049.181	Supplement Pay	2,400	2,400	Supplement pay for teachers and instructional support
8.5133.049.211	Employers Soc. Sec. Cost	4,118	4,118	Social Security Cost @ 7.65%
8.5133.049.221	Employers Retirement Cost	13,859	13,859	Budgeted Retirement Cost, 25.52%
8.5133.049.231	Employers Hospital Cost	8,350	8,350	Hospitalization Cost @ \$8,095 (1)
8.5230.049.121	Salary - Teacher	162,136	162,136	3 positions
8.5230.049.142	Substitute Pay	150,000	150,000	13 positions
8.5230.049.162	Substitute Pay	2,500	2,500	Sub pay
8.5230.049.167	Substitute Pay	750	750	TA for teacher sub pay
8.5230.049.184	Longevity Pay	2,000	2,000	Additional salary payment for longevity pay to those employees that qualify for longevity
8.5230.049.199	Overtime Pay	350	350	Overtime pay
8.5230.049.211	Employers Soc. Sec. Cost	24,307	24,307	Social Security Cost @ 7.65%
8.5230.049.221	Employers Retirement Cost	81,817	81,817	Budgeted Retirement Cost, 25.52%
8.5230.049.231	Employers Hospital Cost	72,543	72,543	Hospitalization Cost @ \$8,095
8.5230.049.232	Workers Compensation	400	400	Workers Compensation
8.5230.049.233	Unemployment Insurance	450	450	Unemployment Insurance
8.5230.049.311	Contracted Services	34,000	34,000	Contracted services
8.5230.049.312	Workshop Expenses	1,000	1,000	Instructional workshop expenses
8.5230.049.314	Printing & Binding	125	125	Printing & Binding
8.5230.049.315	Reproduction Costs	500	500	Reproduction Costs
8.5230.049.326	Repair/Maintenance	600	600	Repair and maintenance
8.5230.049.327	Rentals/Leases	500	500	Rentals/Leases
8.5230.049.331	Contracted Pupil Transportation	5,000	5,000	Preschool pupil transportation
8.5230.049.332	Travel	1,500	1,500	Itinerant travel
8.5230.049.333	Field Trips	750	750	Field Trips
8.5230.049.392	Indirect Cost	27,952	27,952	Indirect Cost
8.5230.049.411	Instructional Supplies	3,000	3,000	Purchase instructional supplies
8.5230.049.422	Repairs	250	250	Contracted repairs













FUND 8 - OTHER RESTRICTED FUNDS				
348 ACTIVATE PLUS (UNCG)		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
8.5210.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5210.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.5210.348.221	Employers Retirement Cost	-	-	Budgeted at 25.52%
8.5310.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5310.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.5310.348.221	Employers Retirement Cost	-	-	Budgeted at 25.52%
8.5310.348.311	Contracted Services	91,914	78,000	Contracted Services
8.5310.348.312	Workshop Expenses	15,000	-	
8.5310.348.462	Non-Cap Computer Equip	-	-	Non-Cap Computer Equip less than \$5,000
8.5310.348.459	Other Food Purchases	1,500	1,500	
8.5320.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5320.348.211	Employers Soc. Sec. Cost	77	-	Budgeted at 7.65%
8.5230.348.221	Employers Retirement Cost	256	-	Budgeted at 25.52%
8.5321.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5321.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.5321.348.221	Employers Retirement Cost	-	-	Budgeted at 25.52%
8.5830.348.146	Salary - Interns	-	184,000	Salary - Interns (8 positions)
8.5830.348.193	Mentor Pay Stipend	-	9,000	Mentor Pay Stipend
8.5830.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5830.348.211	Employers Soc. Sec. Cost	-	14,765	Budgeted at 7.65%
8.5830.348.221	Employers Retirement Cost	-	2,318	Budgeted at 25.52%
8.5830.348.311	Contracted Services	-	-	Contracted Services
8.5830.348.332	Travel	2,047	2,047	Local travel
8.5830.348.411	Supplies and Materials	14,500	14,259	Supplies and Materials
8.5830.348.462	Non-Cap Computer Equip	20,000	20,000	Non-Cap Computer Equip less than \$5,000
8.5840.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.5840.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.5840.348.221	Employers Retirement Cost	-	-	Budgeted at 25.52%
8.6200.348.113	Salary - Director	1,000	8,000	Salary - Director (.05 position)
8.6200.348.151	Salary - Office Support	-	5,000	
8.6200.348.191	Curriculum Dev Pay	5,000	20,000	Curriculum Dev Pay
8.6200.348.196	Staff Dev Participant Pay	-	-	Participant Pay for attending staff development
8.6200.348.197	Staff Dev Instructor Pay	-	-	Staff Dev Instructor Pay
8.6200.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.6200.348.221	Employers Retirement Cost	-	-	Budgeted at 25.52%
8.6200.348.231	Employers Hospital Cost	-	-	Budgeted at \$8,095/employee
8.6200.348.311	Contracted Services	-	125,000	Contracted Services
8.8100.348.392	Indirect Cost	1,882	11,914	Indirect Cost
	Total	153,176	495,803	

FUND 8 - OTHER RESTRICTED FUNDS				
410 EARLY CHILDHOOD		DRAFT		
		PROPOSED		
		2024-2025	2023-2024	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.410.142.366	Salary - Teacher Assistant	22,996	22,996	1 FTE assistant
8.5110.410.142.394	Salary - Teacher Assistant	41,088	41,088	2.75 FTE assistants
8.5110.410.199	Overtime Pay	20	20	Overtime pay
8.5110.410.211	Employers Soc. Sec. Cost	4,903	4,903	Social Security Cost @ 7.65%
8.5110.410.221	Employers Retirement Cost	12,627	12,627	Budgeted Retirement Cost, 25.52%
8.5110.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$8,095 (3)
8.5110.410.233	Unemployment Insurance	400	400	Estimated cost of unemployment insurance
8.7100.410.121.334	Salary - Teacher	106,000	106,000	1.5 FTE Teacher
8.7100.410.121.366	Salary - Teacher	48,000	48,000	1 FTE Teacher
8.7100.410.162	Sub Pay	1,100	1,100	Sub Pay
8.7100.410.167	Sub Pay - TA subs for Teachers	200	200	Sub Pay for TA subs for teachers
8.7100.410.211	Employers Soc. Sec. Cost	11,880	11,880	Social Security Cost @ 7.65%
8.7100.410.221	Employers Retirement Cost	30,377	30,377	Budgeted Retirement Cost, 25.52%
8.7100.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$8,095 (2.5)
8.7100.410.232	Workers Compensation	400	400	Workers Compensation cost
8.7100.410.233	Unemployment Insurance	450	450	Estimated cost of unemployment insurance
8.7100.410.312	Instructional Workshop Expenses	1,000	1,000	Staff Development Expenses
8.7100.410.326	Maintenance	500	500	Contracted Maintenance on Equipment
8.7100.410.327	Rentals	500	500	Rentals
8.7100.410.332	Itinerant Travel	1,000	1,000	Travel reimbursement
8.7100.410.333	Field Trip	250	250	Field trip cost
8.7100.410.341	Telephone	700	700	Telephone cost for daycare centers
8.7100.410.351	Tuition Fees	350	350	Tuition fees
8.7100.410.411	Instructional Supplies	1,000	1,000	Instructional Supplies - General
8.7100.410.422	Repair Parts & Materials	250	250	Repair parts
8.7100.410.459	Other Food Purchases	2,000	2,000	Food purchases for daycare - breakfast/lunch
8.8100.410.392	Indirect Cost	6,960	6,960	Indirect Cost 3.213%
	Total	334,299	334,299	
Explanation:				
The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate More At Four and/or disability monies blended with students who are fee for service have higher student-teacher ratios therefore covering costs of teachers and assistants. This year with the restructuring of the program and phasing out of the toddler class, childcare and afterschool services for 3,4 and not school age 5 will be a minimal expense. Supplemental funding for these services will come from local PRC 049 monies.				







































	<b>FUND 8 - OTHER RESTRICTED FUNDS</b>	<b>DRAFT</b>		
<b>881 ACTIVITY BUS USE</b>		<b>PROPOSED</b>		
		<b>2024-2025</b>	<b>2023-2024</b>	
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.6550.881.329	Transportation Costs	74,000	74,000	Funds for maintenance of activity buses
	Total	74,000	74,000	
		7,761,067	8,103,694	