

ROCKINGHAM COUNTY SCHOOLS

DRAFT

PROPOSED ANNUAL BUDGET

2023 - 2024

**ROCKINGHAM COUNTY SCHOOLS
DRAFT
PROPOSED BUDGET SUMMARY
2023-2024**

	<u>2023-2024</u>
State Public School Fund	\$ 91,730,744.00
Local Current Expense Fund	24,745,312.00
Federal Grant Fund	20,251,802.77
Capital Outlay Fund	20,910,861.00
School Food Service Fund	6,921,485.00
School Age Child Care Fund	791,495.00
Other Restricted Funds	<u>8,103,694.00</u>
Total Budget	<u>\$ 173,455,393.77</u>

**CENTRAL OFFICE ADMINISTRATORS, DIRECTORS, AND SUPERVISORS
(SALARIES, SUPPLEMENTS, AND BONUSES)**

(Based on *estimated* legislated 4% raise for Classified and CO admin staff from NC General Assembly)

Proposed Budget 2023-2024

Site Loc	Job Title	% Emp	Fund	Purpose	Program	Object	Location	Monthly Gross	Yearly Gross
100	SUPERINTENDENT STATE SALARY	100	1	6940	002	111	810	\$12,400.96	\$148,811.52
100	LOCAL SUPPLEMENT	100	2	6940	002	187	810	\$3,823.04	\$45,876.48
100	SUPP INSURANCE	100	2	6940	002	187	810	\$100.95	\$1,211.40
100	SUPP TRAVEL	100	2	6940	002	187	810	\$700.00	\$8,400.00
100	ASST SUPERINTENDENT ISS	100	1	6940	002	118	810	\$9,824.88	\$117,898.56
100	DOCTORATE PAY	100	1	6940	002	118	810	\$253.00	\$3,036.00
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	LOCAL SALARY	100	2	6940	002	118	810	\$358.46	\$4,301.52
100	ASST SUPERINTENDENT OPERATIONS	100	1	6940	002	118	810	\$9,824.88	\$117,898.56
100	LOCAL TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	LOCAL SALARY	100	2	6940	002	118	810	\$358.46	\$4,301.52
100	ASST SUPERINTENDENT C&I	100	1	6940	002	118	810	\$9,824.88	\$117,898.56
100	LOCAL SALARY	100	2	6940	002	118	810	\$358.46	\$4,301.52
100	DOCTORATE PAY	100	1	6940	002	118	810	\$253.00	\$3,036.00
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	DIRECTOR OF HUMAN RESOURCES	100	1	6620	002	113	810	\$8,406.67	\$100,880.04
100	ASST DIRECTOR OF HUMAN RESOURCES	100	1	6620	002	113	810	-	-
100	DIRECTOR SECONDARY SCHOOLS	100	1	6110	024	113	810	\$8,060.00	\$96,720.00
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$250.00	\$3,000.00
100	FINANCE OFFICER	100	2	6610	002	115	810	\$8,684.34	\$104,212.08
140	CHIEF TECH OFFICER	100	2	6400	002	113	810	\$7,794.27	\$93,531.24
140	TECH DIR BONUS	100	2	6400	002	183	810	\$416.67	\$5,000.04
120	DIRECTOR TRANSPORTATION	100	2	6550	706	113	810	\$8,268.60	\$99,223.20
100	DIRECTOR OF INSTRUCTIONAL PROG	100	1	6110	024	113	810	\$8,081.24	\$96,974.88
100	DIRECTOR OF CHILD NUTRITION	100	1	7200	002	113	000	\$6,189.90	\$74,278.80
100	DOCTORATE PAY	100	1	7200	002	113	000	\$253.00	\$3,036.00
100	DIR OF ELEM PROG/TITLE 1	100	3	6300	050	113	810	\$8,130.02	\$97,560.24
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$300.00	\$3,600.00
100	EXEC DIR BEHAVIORAL HEALTH	100	3	6200	102	113	810	-	-
100	EXEC DIR BEHAVIORAL HEALTH	100	8	6200	348	113	810	-	-
140	DIRECTOR TESTING/RESEARCH	100	2	6110	002	113	810	-	-
100	DIRECTOR OF EC PROGRAMS	100	1	6200	032	113	810	\$7,973.34	\$95,680.08
100	DOCTORATE PAY	100	1	6200	032	113	810	\$253.00	\$3,036.00
392	DIR DIG LEARN/PD/MEDIA	100	1	6110	024	113	810	\$7,017.50	\$84,210.00
140	ASST DIR/LEA TESTING	100	1	0	024	113	810	\$6,931.14	\$83,173.68
100	BT COORDINATOR	100	1	6110	024	113	810	\$6,446.56	\$77,358.72
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$250.00	\$3,000.00
130	MAINTENANCE DIRECTOR	100	2	6580	002	113	810	\$6,326.40	\$75,916.80
140	NETWORK ENGINEER	100	2	6400	002	113	810	\$6,874.96	\$82,499.52
100	DIRECTOR CTE & INNOVATION	100	2	6110	002	113	810	\$7,017.49	\$84,209.88
100	TRAVEL SUPPLEMENT	100	2	6110	002	187	810	\$250.00	\$3,000.00
100	CTE CIMC	100	1	5830	013	131	000	-	-
100	SUPPLEMENT	100	1	5830	031	181	000	-	-
100	PUBLIC INFORMATION OFFICER	100	2	6950	801	153	810	\$6,005.13	\$72,061.56

Site Loc	
100	CENTRAL OFFICE
120	TRANSPORTATION DEPT
130	MAINTENANCE DEPT
140	TECHNOLOGY/TESTING AT NEW VISION
392	SCORE

\$2,030,834.40

STATE PUBLIC SCHOOL FUND

STATE PUBLIC SCHOOL FUND				
ACCOUNT		PROPOSED		
CODE	DESCRIPTION	2023-2024	2022-2023	
		BUDGET	BUDGET	COMMENTS
REVENUE				
1.3100.000.000	Allocation for SPSF	91,247,333	86,784,786	
1.3100.015.000	Allocation for SPSF Technology	129,583	134,863	
1.3100.025.000	Indian Gaming	-	-	
1.3211.130.000	Textbooks	353,828	354,247	
	Total	91,730,744	87,273,896	
Note: Proposed budget prepared with estimated planning ADM of 10,968 for 2023-2024 and estimated 4% salary increase for certified and classified staff				
<u>Estimated 2023-2024 Employer matching rates:</u>				<u>2022-2023 Employer matching rates:</u>
Employers Soc. Sec.	7.65%			7.65%
Employers Retirement	25.75%			24.50%
Employers Hospital	\$8,350/employee			\$7,397/employee

STATE PUBLIC SCHOOL FUND				
001 CLASSROOM TEACHERS		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.001.121	Salary - Teacher	21,327,758	20,507,459	Salary for approximately 365.33 teachers (moved 23 to SPLASH - PRC 020)
1.5110.001.123	Salary - ROTC Teacher	345,108	331,835	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	984,256	946,400	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	1,738,242	1,671,579	Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	5,850,946	5,353,420	Budgeted Retirement Cost 25.75%
1.5110.001.231	Employers Hospital Cost	3,216,838	2,860,790	Budgeted at \$8,350/employee (385.25 teachers)
1.5120.001.121	Salary - CTE Teacher	15,791	15,184	Salary for 0.25 vocational teachers
1.5120.001.211	Employers Soc. Sec. Cost	1,225	1,200	Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	4,067	3,721	Budgeted Retirement Cost 25.75%
1.5120.001.231	Employers Hospital Cost	2,088	1,850	Budgeted at \$8,350/employee (0.25)
1.5132.001.121	Salary - Enhancement Teacher	1,157,426	1,112,910	Salary for 25 Enhancement teachers (Arts) (Grade 6-12)
1.5132.001.211	Employers Soc. Sec. Cost	88,544	94,840	Budgeted at 7.65%
1.5132.001.221	Employers Retirement Cost	298,038	283,767	Budgeted Retirement Cost 25.75%
1.5132.001.231	Employers Hospital Cost	208,750	204,400	Budgeted at \$8,350/employee (25)
1.5133.001.121	Salary - Enhancement Teacher	1,092,708	1,050,680	Salary for 20.5 Enhancement teachers (PE/Health) (Grade 6-12)
1.5133.001.211	Employers Soc. Sec. Cost	83,593	80,378	Budgeted at 7.65%
1.5133.001.221	Employers Retirement Cost	281,375	257,417	Budgeted Retirement Cost 25.75%
1.5133.001.231	Employers Hospital Cost	171,175	151,640	Budgeted at \$8,350/employee (20.5)
1.5134.001.121	Salary - Enhancement Teacher	368,660	354,480	Salary for 7 Enhancement teachers (World Languages) (Grade 6-12)
1.5134.001.211	Employers Soc. Sec. Cost	28,203	27,118	Budgeted at 7.65%
1.5134.001.221	Employers Retirement Cost	94,930	86,850	Budgeted Retirement Cost 25.75%
1.5134.001.231	Employers Hospital Cost	58,450	51,780	Budgeted at \$8,350/employee (7)
1.5210.001.121	Salary - Exceptional Children Teacher	815,443	784,080	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	60,518	Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	211,780	193,815	Budgeted Retirement Cost 25.75%
1.5210.001.231	Employers Hospital Cost	108,550	96,162	Budgeted at \$8,350/employee (13)
1.5270.001.121	Salary - ESL Teacher	195,229	187,720	Salary for 3 ESL teachers
1.5270.001.211	Employers Soc. Sec. Cost	14,935	14,361	Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	50,272	42,970	Budgeted Retirement Cost 25.75%
1.5270.001.231	Employers Hospital Cost	25,050	22,191	Budgeted at \$8,350/employee (3)
1.5310.001.121	Salary - Alternative Teacher	438,697	421,824	Salary for 8 Alternative teachers
1.5310.001.211	Employers Soc. Sec. Cost	33,561	32,270	Budgeted at 7.65%
1.5310.001.221	Employers Retirement Cost	112,965	96,556	Budgeted Retirement Cost 25.75%
1.5310.001.231	Employers Hospital Cost	66,800	59,176	Budgeted at \$8,350/employee (8)

1.5330.001.121	Salary - Remedial Teacher	503,053	483,704	Salary for 10 Remedial teachers (Title I trades)
1.5330.001.211	Employers Soc. Sec. Cost	38,484	37,000	Budgeted at 7.65%
1.5330.001.221	Employers Retirement Cost	129,537	110,720	Budgeted Retirement Cost 25.75%
1.5330.001.231	Employers Hospital Cost	83,500	73,970	Budgeted at \$8,350/employee (10)
	Total	40,380,944	38,238,735	
Note: The planning allotment ADM for 2023-2024 has not been determined by NCDPI at this point in time.				
This proposed budget is based on an expected planning ADM of 10,968, which is our Best 1 of 2 ADM for 2022-2023.				
The Best 1 of 2 ADM is the higher ADM of the first or second school month, for each grade level in each school.				
For the 2019-20 initial allotment, we were allotted 538.00 teachers based on allotted ADM of 11,616.				
For the 2020-21 initial allotment, we were allotted 544.50 teachers based on allotted ADM of 11,581.				
For the 2021-22 initial allotment, we were allotted 533.00* teachers based on allotted ADM of 11,178.				
*Beginning with the 2021-2022 school year, NCDPI removed the allotment of K-5 Program Enhancement Teachers from the PRC 001 Classroom Teacher Allotment and placed them in a new allotment: PRC 004 (PRC 001 initial allotment = 506.5 teachers, PRC 004 initial allotment = 26.5 teachers)				
For the 2022-23 initial allotment, we were allotted 496.50 teachers based on allotted ADM of 10,981. (PRC 001 initial allotment = 496.50 teachers; PRC 004 initial allotment = 26 teachers)				
Our estimated planning allotment ADM for 2023-24 is a difference of 13 students from prior year. We are anticipating student enrollment to decrease due to charter school enrollment and increase due to the transition of Moss Street Partnership School back to RCS.				
We plan to transfer 23 teacher positions from PRC 001 to PRC 020 Foreign Exchange Teachers for the VIF Participate program (15 SPLASH, 7 Spanish, 1 Science).				
PRC 001 provides guaranteed funding of salaries and benefits for Classroom Teachers. To qualify, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central or school office.				
This allotment is a position allotment based upon the following formula. Teachers are allotted based on one per the following number of students and rounded to the nearest 1/2 position.				
The 2022-23 statewide average teacher salary including benefits is \$74,894. The 2023-24 statewide average teacher salary has yet to be determined by NCDPI.				
Budgets are based on current salaries.				
Allotments for 2023-24 will be based upon the following figures:				
	Grade			
	Kindergarten	1 per 18 in ADM		
	1	1 per 16 in ADM		
	2-3	1 per 17 in ADM		
	4-6	1 per 24 in ADM		
	7-8	1 per 23 in ADM		
	9	1 per 26.5 per ADM		
	10-12	1 per 29 per ADM		
	Math/Science/Computer Teachers	1 per county or based on sub agreements		
The estimated teacher planning allotment for 2023-24 is based on ADM of 10,968 or approximately 495 teachers.				
Subtracting the 23 teacher position transfers to PRC 020 leaves 472 teachers.				

STATE PUBLIC SCHOOL FUND				
002 CENTRAL OFFICE ADMINISTRATION		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.6110.002.113	Salary - Director	96,720	-	1 position (Director of Secondary Schools)
1.6110.002.211	Employers Soc. Sec. Cost	7,400	-	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	24,906	-	Budgeted Retirement Cost 25.75%
1.6110.002.231	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
1.6200.002.113	Salary - Director	24,710	20,922	1 position (EC Director - portion of salary paid from Local 002)
1.6200.002.211	Employers Soc. Sec. Cost	1,890	1,601	Budgeted at 7.65%
1.6200.002.221	Employers Retirement Cost	6,363	5,126	Budgeted Retirement Cost 25.75%
1.6200.002.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/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 25.75%
1.6610.002.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
1.6620.002.113	Salary - Personnel Director	100,880	177,000	1 position (Director of Human Resources)
1.6620.002.211	Employers Soc. Sec. Cost	7,717	13,081	Budgeted at 7.65%
1.6620.002.221	Employers Retirement Cost	25,977	43,365	Budgeted Retirement Cost 25.75%
1.6620.002.231	Employers Hospital Cost	8,350	14,794	Budgeted at \$8,350/employee (2)
1.6940.002.111	Salary - Superintendent	148,812	143,088	1 position (Superintendent)
1.6940.002.118	Salary - Assistant Superintendents	359,769	352,500	3 positions (Assistant Superintendents)
1.6940.002.211	Employers Soc. Sec. Cost	39,004	37,912	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	130,960	121,419	Budgeted Retirement Cost 25.75%
1.6940.002.231	Employers Hospital Cost	33,400	29,588	Budgeted at \$8,350/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	3,443	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	11,588	11,025	Budgeted Retirement Cost 25.75%
1.7200.002.231	Employers Hospital Cost	-	3,699	Budgeted at \$8,350/employee
	Total	1,085,139	1,023,563	
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.			
Current staff positions paid from State 002 funds:		(Annual salary includes an estimated legislated salary increase of 4% for Central Office staff)	
Title		Annual Salary	Budget Code
Superintendent		\$148,812.00	1.6940.002.111.810
Assistant Superintendent of Instructional Support Services (includes doctorate pay \$253/month)		\$120,935.00	1.6940.002.118.810
Assistant Superintendent of Curriculum and Instruction (includes doctorate pay \$253/month)		\$120,935.00	1.6940.002.118.810
Assistant Superintendent of Operations		\$117,899.00	1.6940.002.118.810
Director of Human Resources		\$100,880.00	1.6620.002.113.810
Director of Secondary Schools		\$96,720.00	1.6110.002.113.810
Director of Child Nutrition (Required to pay \$45,000 of salary from State funds)		\$45,000.00	1.7200.002.113.000 (Remaining salary paid from Fund 5 - Child Nutrition funds)
EC Director (25% of total salary - \$98,838)		\$24,710.00	1.6200.002.113.810 (Remaining 75% salary (\$74,128) paid from Local 002)
		\$775,891.00	Salary
		\$59,356.00	7.65% FICA
		\$199,792.00	25.75% Retirement
		\$50,100.00	\$8,350/employee Hospitalization (6)
		\$1,085,139.00	

STATE PUBLIC SCHOOL FUND				
003 NON-INSTRUCTIONAL SUPPORT		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.6540.003.173	Salary - Custodian	2,074,333	2,061,065	77.70 custodial positions (10 month - 27, 11 month - 5.41, 12 month - 42.29, Year Round - 3)
1.6540.003.211	Employers Soc. Sec. Cost	163,978	159,305	Budgeted at 7.65%
1.6540.003.221	Employers Retirement Cost	551,953	476,665	Budgeted Retirement Cost 25.75%
1.6540.003.231	Employers Hospital Cost	648,795	610,993	Budgeted at \$8,350/employee (77.70)
1.6710.003.153	Salary - Office Personnel	50,728	48,777	1 position in Testing office
1.6710.003.211	Employers Soc. Sec. Cost	3,881	3,732	Budgeted at 7.65%
1.6710.003.221	Employers Retirement Cost	13,062	11,951	Budgeted Retirement Cost 25.75%
1.6710.003.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
	Total	3,515,080	3,379,885	
Explanation:				
The 2022-2023 allotment was based on \$311.89 per ADM. Estimated allotment for 2023-2024 includes expected salary increase of 4% for state-paid non-certified employees.				
Provides funding for non-instructional support personnel and associated benefits. This is a dollar allotment and may be used at the central office or at individual schools.				
These funds may be used for:				
	- Clerical			
	- Custodians			
	- Substitutes			
State funds pay for clerical and custodians. Additional clerical and custodians and all substitutes are paid from local funds and state low wealth funds (PRC 031).				
<u>POSITIONS: Paid from State & Local Non-Instructional Support</u>				
	Data Manager (1 at each school except Score)			
	Bookkeeper Clerical (1 at each school)			
	Guidance Clerical (1 at each Middle and High School)			
	Custodians (944 months)			
	Central Office Clerical			
Note: SCORE's clerical position is paid from state PRC-068				
Rockingham County Early College High School clerical positions are paid from state PRC-055				

STATE PUBLIC SCHOOL FUND				
004 K-5 PROGRAM ENHANCEMENT TEACHERS			PROPOSED	
			2023-2024	2022-2023
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5132.004.121	Salary - Enhancement Teacher	723,320	695,500	Salary for 14 Enhancement teachers (Arts) (Grade K-5)
1.5132.004.211	Employers Soc. Sec. Cost	55,334	53,206	Budgeted at 7.65%
1.5132.004.221	Employers Retirement Cost	186,255	170,398	Budgeted Retirement Cost 25.75%
1.5132.004.231	Employers Hospital Cost	116,900	103,558	Budgeted at \$8,350/employee (14)
1.5133.004.121	Salary - Enhancement Teacher	650,702	625,675	Salary for 12 Enhancement teachers (PE/Health) (Grade K-5)
1.5133.004.211	Employers Soc. Sec. Cost	49,779	47,865	Budgeted at 7.65%
1.5133.004.221	Employers Retirement Cost	167,556	153,291	Budgeted Retirement Cost 25.75%
1.5133.004.231	Employers Hospital Cost	100,200	88,764	Budgeted at \$8,350/employee (12)
	Total	2,050,046	1,938,257	
Explanation:				
PRC 004 is a position allotment which provides guaranteed funding for salaries for Kindergarten to fifth grade Program Enhancement Teachers.				
Positions shall be allotted at 1 ten month position for every 191 allotted average daily membership in Kindergarten through 5th grade.				
PRC 004 allotment 2022-2023 = 26 teachers				

Rockingham County Schools allotment				
Principals	23 x 12		276	
Assistant Principals	111		111	
	State Allotment		387	
			Projected	
	SUMMARY OF MONTHS		2023-24	
	23 Principals x 12		276.0	
	21 Assistant Principals:			
	Bethany (1)		11.0	
	Central (1)		11.0	
	McMichael (2)		22.0	
	South End (1)		11.0	
	Holmes (1)		11.0	
	Leaksville/Spray (1)		11.0	
	Monroeton (1)		11.0	
	Morehead (2)		22.0	
	Moss Street (1)		11.0	
	Reidsville High (2)		22.0	
	Reidsville Middle (2)		22.0	
	Rockingham High (2)		22.0	
	Rockingham Middle (1)		11.0	
	WRMS (1)		11.0	
	Wentworth (1)		11.0	
	Williamsburg (1)		11.0	
	Total Months Employed		507.00	
	State Allotment (planning)		(387.00)	
	Months Budgeted from State 024 and/or Local 005		120.00	(3 in State 024 and 8 in Local 005)

STATE PUBLIC SCHOOL FUND				
006 SCHOOL PSYCHOLOGIST		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5210.006.133	Salary - Psychologist	256,005	246,175	3.5 psychologists
1.5210.006.211	Employers Soc. Sec. Cost	19,584	18,833	Budgeted at 7.65%
1.5210.006.221	Employers Retirement Cost	65,922	60,315	Budgeted Retirement Cost 25.75%
1.5210.006.231	Employers Hospital Cost	29,225	25,890	Budgeted at \$8,350/employee (3.5)
	Total	370,736	351,213	
Explanation:				
New position allocation restricted for school psychologists. Reduces the instructional support position allotment for the current 362 FTE of school psychologists coded to the PRC 007.				
Creates a new position allotment on a per ADM basis with a minimum of one position per LEA. No transfer out with the exception of conversion at the beginning step of a school psychologist				
for contracting. LEAs required to employ at least 1 full time permanent school psychologist starting in 2022-23.				

STATE PUBLIC SCHOOL FUND				
007 INSTRUCTIONAL SUPPORT		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.007.135	Salary - Lead Teacher	50,965	50,305	0.75 position
1.5110.007.211	Employers Soc. Sec. Cost	3,899	3,850	Budgeted at 7.65%
1.5110.007.221	Employers Retirement Cost	13,124	11,515	Budgeted Retirement Cost 25.75%
1.5110.007.231	Employers Hospital Cost	6,263	5,548	Budgeted at \$8,350/employee (.75)
1.5210.007.133	Salary - Psychologist	-	-	0 psychologist (3 moved to state PRC 006)
1.5210.007.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.5210.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.5210.007.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee (0)
1.5320.007.131	Salary - Social Worker	167,648	205,200	3 social workers (7 positions total - 4 paid from local 007)
1.5320.007.211	Employers Soc. Sec. Cost	12,825	15,700	Budgeted at 7.65%
1.5320.007.221	Employers Retirement Cost	43,170	50,275	Budgeted Retirement Cost 25.75%
1.5320.007.231	Employers Hospital Cost	25,050	29,588	Budgeted at \$8,350/employee (3)
1.5810.007.131	Salary - Media Specialist	841,235	976,720	14 positions (20 positions total - 6 paid from local 007)
1.5810.007.211	Employers Soc. Sec. Cost	64,355	74,720	Budgeted at 7.65%
1.5810.007.221	Employers Retirement Cost	216,618	239,300	Budgeted Retirement Cost 25.75%
1.5810.007.231	Employers Hospital Cost	116,900	133,146	Budgeted at \$8,350/employee (14)
1.5830.007.131	Salary - Guidance Services	1,671,717	1,347,320	29.25 positions (32 positions total - 2.75 paid from local 007)
1.5830.007.129	Held Harmless Salary	2,500	2,500	Held harmless due to Session Law 2014-100.
1.5830.007.211	Employers Soc. Sec. Cost	128,078	103,262	Budgeted at 7.65%
1.5830.007.221	Employers Retirement Cost	431,111	330,710	Budgeted Retirement Cost 25.75%
1.5830.007.231	Employers Hospital Cost	244,238	184,925	Budgeted at \$8,350/employee (29.25)
1.5840.007.131	Salary - Health Services	188,136	180,900	3 school nurse positions
1.5840.007.129	Held Harmless Salary	-	-	Held harmless due to Session Law 2014-100.
1.5840.007.211	Employers Soc. Sec. Cost	14,393	13,840	Budgeted at 7.65%
1.5840.007.221	Employers Retirement Cost	48,446	44,321	Budgeted Retirement Cost 25.75%
1.5840.007.231	Employers Hospital Cost	25,050	22,191	Budgeted at \$8,350/employee (3)
Total		4,315,721	4,025,836	
Explanation:				
Provides funds for salaries of certified instructional support personnel to implement locally designed initiatives which provide services to students who				
are at risk of school failure as well as students' families. It is the intent of the General Assembly that the positions must be used first for counselors,				
then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce				
violence in the public schools.				
Positions paid from these positions are guidance counselors, media, social workers, psychologists, and nurses.				

STATE PUBLIC SCHOOL FUND				
012 DRIVER TRAINING		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5110.012.148	Salary - Non Certified Instructor	148,336	174,792	20 Instructors
1.5110.012.162	Substitute Pay	300	300	Sub pay
1.5110.012.211	Employers Soc. Sec. Cost	11,644	10,290	Budgeted at 7.65%
1.5110.012.221	Employers Retirement Cost	14,642	15,394	Budgeted Retirement Cost 25.75%
1.5110.012.311	Contracted Services	375	375	Contracted services
1.5110.012.312	Workshop Expenses	1,225	1,225	State Conference
1.5110.012.314	Printing and Binding	150	150	Printing completion certificates (4 high schools)
1.5110.012.326	Contracted Repairs & Maintenance	1,000	2,000	Repair of Cars
1.5110.012.372	Vehicle Liability Insurance	7,100	6,800	18 cars to insure
1.5110.012.411	Supplies & Materials	1,000	1,000	Teaching Supplies
1.5110.012.418	Computer Software/Supplies	8,000	6,800	Computer Drivers Education Software
1.5110.012.422	Repair parts, Materials, Etc	4,400	4,400	Car parts, lubrication
1.5110.012.423	Gas	6,250	6,250	Gas for Drivers Education Cars
1.5110.012.424	Oil	500	500	Oil
1.5110.012.425	Tires & Tubes	-	-	Replace Tires
1.5110.012.461	Purchase of Non-Capitalized Equipment	-	-	Brakes, signs, etc.
1.5110.012.462	Computer Hardware/Non-Capitalized	-	-	Computer hardware under \$5,000
1.5110.012.542	Computer Hardware	-	-	Replace computers
1.5110.012.551	Purchase of Vehicle	-	-	Purchase of cars
1.5110.012.552	License & Title Fees	500	-	License and Title Fees
	Total	205,422	230,276	
Explanation:				
Provides funding for the expenses necessary to install and maintain a course of training and instructing eligible persons in the operation of motor vehicles.				
Each LEA must serve all students enrolled in a public or private high school within the LEA boundaries who have not previously enrolled in the program.				
Each LEA is entitled to funding based on ninth grade ADM. The formula for 2022-23 is \$199.55 per public, charter, private and federal 9th grade ADM.				

STATE PUBLIC SCHOOL FUND				
013 CAREER AND TECHNICAL EDUCATION PERSONNEL				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.013.121	Salary - Teacher	2,547,260	2,449,288	48 positions
1.5120.013.129	Held Harmless Salary	5,000	5,000	Held harmless due to Session Law 2014-100.
1.5120.013.162	Salary - Substitute Pay	-	-	
1.5120.013.211	Employers Soc. Sec. Cost	195,248	187,755	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	657,207	601,301	Budgeted Retirement Cost 25.75%
1.5120.013.231	Employers Hospital Cost	400,800	344,925	Budgeted at \$8,350/employee (48)
1.5830.013.131	Salary - Career Development Coordinator	-	368,835	
1.5830.013.129	Held Harmless Salary	-	500	
1.5830.013.211	Employers Soc. Sec. Cost	-	28,215	
1.5830.013.221	Employers Retirement Cost	-	90,500	
1.5830.013.231	Employers Hospital Cost	-	44,382	
1.5830.013.131	Salary - Career Development Coordinator	377,349	-	6 positions
1.5830.013.129	Held Harmless Salary	6,500	-	Held harmless due to Session Law 2014-100.
1.5830.013.211	Employers Soc. Sec. Cost	29,365	-	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	98,842	-	Budgeted Retirement Cost 25.75%
1.5830.013.231	Employers Hospital Cost	50,100	-	Budgeted at \$8,350/employee (6)
	Total	4,367,671	4,120,701	
Explanation:				
Additional positions or part of positions are listed as State, ADM, Enhancement and Non CTE. The state allotment is based on 50 months of employment per LEA with the remainder distributed based on ADM in grades 8 - 12. The 2019-20 initial allotment for Rockingham County was 555 months of employment. 2021-22 allotment was 528.67 months of employment. 2022-2023 initial allotment is 540 months of employment.				
In addition, schools are using 12.5 ADM or Enhancement months of employment.				
The following chart is the estimated breakdown of the Career and Technical positions for the following schools. McMichael High, Morehead High, Reidsville High, Rockingham High, Holmes Middle, Reidsville Middle, Western Rockingham Middle and Rockingham Middle School for 2022-23.				

2023-24 Estimated SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT				
	<u>PRC 013</u>			
McMichael	112			
Morehead	110			
Reidsville High	90			
Rockingham City High	124			
WRMS	17.5			
Reidsville Middle	20			
Holmes	20			
Rockingham County Midd	20			
CIMC	26.5			
MOE's	540			

STATE PUBLIC SCHOOL FUND				
014 PROGRAM SUPPORT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.014.122	Salary - Interim Teacher (Non-Cert Rate)	-	14,000	
1.5120.014.148	Salary - Non-certified instructor	14,000	-	25% Health Science Teacher
1.5120.014.163	Substitute Pay - Workshops	1,000	1,000	Sub Pay - Workshop
1.5120.014.191	Curriculum Development	200	200	Hensley and Edwards
1.5120.014.211	Employers Soc. Sec. Cost	1,163	1,087	Social Security - 7.65%
1.5120.014.221	Employers Retirement Cost	-	44	Budgeted Retirement Cost 25.75%
1.5120.014.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
1.5120.014.312	Workshop Expenses	9,000	9,000	Workshop expenses for teacher
1.5120.014.314	Printing	1,500	1,500	Printing of forms and binding of publications
1.5120.014.319	Other Prof/Tech Serv/Drug Testing	1,500	1,500	Other professional services
1.5120.014.332	Travel	1,500	1,500	Travel for CDC's, co-op teachers
1.5120.014.333	Field Trips	1,500	1,500	Activity bus charges for field trips
1.5120.014.351	Student Tuition / Certification Reimburse	4,000	4,000	Student tuition reimbursement
1.5120.014.352	Tuition (Employee Education)	250	250	Employee tuition reimbursement
1.5120.014.379	Insurance	1,250	1,250	Work based insurance
1.5120.014.411	Instructional Supplies	33,140	33,140	Middle and High School classroom materials & supplies
1.5120.014.418	Computer Software & Supplies	14,000	14,000	Adobe/Today's Class/Certiport
1.5120.014.422	Repair Parts & Materials	500	500	Repairs & replacement parts for classroom equipment & labor
1.5120.014.461	Non-Capitalized equipment	1,000	1,000	Equipment under \$5,000
1.5120.014.462	Computer Hardware	3,000	3,000	Adobe Lab RCHS & MHS
1.5120.014.541	Equipment Purchases	-	-	Equipment over \$5,000
1.5350.014.191	Curriculum Development	500	500	Hensley and Edwards
1.5350.014.211	Employers Soc. Sec. Cost	38	38	Social Security - 7.65%
1.5350.014.221	Employers Retirement Cost	109	109	Budgeted Retirement Cost 25.75%
1.5830.014.332	Travel - CDC	500	500	Local travel
1.6120.014.151	Salary - Office Personnel	59,860	57,558	Salary for Office Support (0.5) and Technology Support (0.5)
1.6120.014.184	Longevity Pay	2,000	2,000	Longevity pay for Office Support
1.6120.014.211	Employers Soc. Sec. Cost	4,733	4,557	Social Security for Office Support at 7.65%
1.6120.014.221	Employers Retirement Cost	15,929	14,592	Budgeted Retirement Cost 25.75%
1.6120.014.231	Employers Hospital Cost	8,350	7,397	Hospitalization insurance (0.5+0.5=1) at \$8,350
1.6120.014.311	VoCats Contract	-	-	VoCATS Contract
1.6120.014.312	Workshop Expense	2,000	2,000	Administrative workshops
1.6120.014.332	Travel - Administrative	1,000	1,000	Administrative travel
1.6120.014.344	Telephone - Administrative	606	606	Cell phone
1.6120.014.411	Supplies and Materials	49	49	Office supplies and materials
1.6120.014.462	VoCats Computer Equipment	-	-	Computer equipment under \$5,000

1.6550.014.171	Salary - Driver	250	250	Salary for bus driver
1.6550.014.211	Employers Soc. Sec. Cost	20	20	Social Security for bus driver at 7.65%
	Total	184,447	179,647	
Explanation:				
The 014 State Budget is used for both Middle and High schools. The budget covers instructional supplies, travel for teachers and support personnel, computers, materials, equipment, salary for a secretary and lateral entry teachers educational expenses. These funds are also used for field trip expenses for students, social security, retirement, and hospital insurance costs for office secretary. The allotment formula is \$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$38.33).				

STATE PUBLIC SCHOOL FUND				
015 TECHNOLOGY FUND				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.015.311	Contracted Services	-	-	APEX Learning Tutorial Courses
1.5110.015.312	Workshop Expense	-	-	Staff Development - Instructional Technology
1.5110.015.411	Supplies and Materials - Tech Services	-	-	Classroom supplies and materials
1.5110.015.418	Computer Software	-	-	Upgrading and Purchase of Software - Instructional Technology
1.5110.015.461	Non-Capitalized equipment	-	-	Computers under \$2,000 - Instructional Technology
1.5110.015.462	Non-Capitalized computers	-	-	Computers under \$2,000
1.6400.015.312	Workshop Expenses	-	-	Staff Development - technology services
1.6400.015.319	Other Professional/Technical Services	-	-	ProLogic ITS, LLC - Esentire malware protection
1.6400.015.326	Computer Repairs	20,000	20,000	Parts & related services - technology services
1.6400.015.418	Computer Software & Supplies - Tech Serv.	-	-	Upgrading & purchase of software-Tech Services
1.6400.015.418	Computer Software & Supplies - Tech Serv.	86,000	-	Malwarebytes detection software
1.6400.015.461	Non-Capitalized equipment	-	-	Equipment under \$2,000 - Technology services
1.6400.015.462	Non-Capitalized Computers	15,000	15,000	Tech support - Comp equip-inventoried-ShoreTel Upgrade
1.6400.015.541	Capitalized Equipment	-	-	Network equipment, switches, etc. over \$2,000
1.6400.015.542	Computer Equipment	8,583	99,863	Network Equipment, servers, over \$2,000
	Total	129,583	134,863	
Explanation:				
The amount of state allotment to PRC 015 for the 2020-2021 school year was based on 2019-2020 carryover of \$214,535 and May 20-Jul 20 interest of \$3,314.				
No state 015 allotment appropriated for 2020-2021 per guidance from DPI. We carried over \$4,608 into 2021-22 and earned \$2 in interest and \$130,253 in fines and forfeitures.				
Current balance 2022-2023: \$129,583				

STATE PUBLIC SCHOOL FUND				
016 SUMMER READING CAMPS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5350.016.121	Salary - Summer Reading Camp Teacher	-	-	Teacher salaries for Reading camp
1.5350.016.129	Differentiated Pay	-	-	Salary differential
1.5350.016.162	Substitute Teacher Pay	-	-	Salary for summer reading camp teacher substitutes
1.5350.016.191	Salary Other Assignments	-	-	Salary for summer reading camp teachers
1.5350.016.198	Tutorial Pay	-	-	Tutor pay
1.5350.016.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.5350.016.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.5350.016.332	Travel	-	-	Local travel
1.5350.016.411	Supplies & Materials	-	-	Summer reading camp supplies
1.6550.016.171	Salary - Summer Reading Camp - Transport	-	-	Salary for summer reading camp transport personnel
1.6550.016.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6550.016.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.6550.016.331	Contracted Pupil Transport	-	-	Contracted transportation for pupils
	Total	-	-	
Note: This allotment typically covers two fiscal years since it is a summer program.				
Received a total of \$327,159 in 2020-21 (\$8,640 Twice Retained Student Funding; \$165,129 Summer Camp Allocations; \$153,390 2nd Installment)				
Carried over \$164,898 into 2021-22 from 2020-21				
Guidance for 2023-24 PRC 016 allotment not yet received from DPI.				

STATE PUBLIC SCHOOL FUND				
020 FOREIGN EXCHANGE TEACHERS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.020.124	Salary - SPLASH teachers	1,221,738	1,174,748	Salary for 23 SPLASH/Participate teachers - converted from PRC 001
1.5110.020.162	Substitute Pay	3,000	3,000	Sub pay
1.5110.020.211	Employers Soc. Sec. Cost	93,693	90,098	Budgeted at 7.65%
1.5110.020.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.5110.020.312	Workshop Expense/Allowable Travel	-	-	Pay partially on the VIF annual fees - rest to come from local PRC 061
1.5110.020.319	Other Professional and Technical Services	404,131	454,716	Pay partially on the VIF annual fees - rest to come from local PRC 061
	Total	1,722,562	1,722,562	
Explanation: Provides a separate account into which LEA's may transfer teacher positions to cover a contract for a visiting international faculty.				
Teachers will convert at the DPI calculated allowable rate to help pay for the VIF teachers and fees.				
The allowable rate given by DPI for 2019-20 conversion was \$68,757. The allowable rate for 2020-2021 was \$69,911. The allowable rate for 2021-2022 is \$72,248.				
The allowable rate for 2022-2023 is \$74,894.				

STATE PUBLIC SCHOOL FUND				
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.024.183	Bonus	108,000	108,000	Math/Science Teachers at Reidsville High (10 teachers) and Morehead High School (8 teachers) Each teacher receives \$100 per month. (\$5,000 one-time bonus paid in January if eligible)
1.5110.024.211	Employers Soc. Sec. Cost	8,262	8,262	Budgeted at 7.65%
1.5110.024.221	Employers Retirement Cost	27,810	24,722	Budgeted Retirement Cost 25.75%
1.5420.024.116	Salary - Assistant Principals	185,940	127,349	3 Assistant Principals - moved from state 005
1.5420.024.211	Employers Soc. Sec. Cost	14,864	9,562	Budgeted at 7.65%
1.5420.024.221	Employers Retirement Cost	50,031	28,840	Budgeted Retirement Cost 25.75%
1.5420.024.231	Employers Hospital Cost	25,050	14,794	Hospitalization - \$8,350/employee (2)
1.6110.024.113	Salary - Directors	341,721	421,577	Directors (4) (See breakout below)
1.6110.024.211	Employers Soc. Sec. Cost	26,142	32,344	Budgeted at 7.65%
1.6110.024.221	Employers Retirement Cost	87,993	96,778	Budgeted Retirement Cost 25.75%
1.6110.024.231	Employers Hospital Cost	33,400	36,985	Hospitalization - \$8,350/employee (4)
	Total	909,213	909,213	
Explanation:				
These funds are to address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Funds are to be used to:				
1 -	provide instructional positions or instructional support positions, and/or professional development			
2 -	provide intensive in-school and/or after school remediation			
3 -	purchase diagnostic software and progress-monitoring tools; and			
4 -	provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.			
A plan for expenditures is written each year and approved by the North Carolina Department of Public Instruction.				
Current staff positions paid from State 024 funds:				
(Annual salary includes an estimated legislated salary increase of 4% for Central Office staff)				
Title	Annual Salary	Budget Code		
Director of Secondary Schools - Moved to state 002	\$0.00	1.6110.024.113.810		
Director of Instructional Programs	\$96,976.00	1.6110.024.113.810		
Director of Digital Learning/PD/Media	\$84,211.00	1.6110.024.113.810		
Assistant Director of Testing	\$83,174.00	1.6110.024.113.810		
BT Coordinator (moved from local 002)	\$77,360.00	1.6110.024.113.810		
	\$341,721.00			

STATE PUBLIC SCHOOL FUND				
029 BEHAVIORAL SUPPORT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5210.029.121	Salary - At-Risk-Liaison	61,776	59,400	1 teacher (100% crisis intervention & direct service teachers)
1.5210.029.131	Salary - At-Risk-Liaison	-	-	
1.5210.029.142	Salary - Teacher Assistant	88,875	83,489	2 Teacher Assistants assigned directly to at-risk students
1.5210.029.199	Overtime Pay	50	50	Overtime Pay
1.5210.029.211	Employers Soc Sec Cost	6,803	10,932	Budgeted at 7.65%
1.5210.029.221	Employers Retirement Cost	22,898	35,008	Budgeted Retirement Cost 25.75%
1.5210.029.231	Employers Hospital Cost	25,050	29,588	Budgeted at \$8,350/employee (3)
	Total	205,452	218,467	
Explanation:				
Revenue (1) Behavioral Support Services Funds (PRC 29) are allotted on a needs basis. All requests for funds must include a completed Behavioral Support Service Funding Request form (with appropriate signatures) and a copy of the students' IEPs. The IEP shall address all the required components as delineated in 1.507(c)(1-12). (2) Funds are designated as add-on funds. They are to be used to make the "critical difference" in the successful development and implementation of the IEP. These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds). They are to be used only to provide services to approved eligible assaultive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are evaluated according to specific criteria listed in procedures.				
Expenditures: Rockingham County Schools utilizes the PRC 029 funds to provide direct services to At Risk students. Rockingham County currently has close to 100 children identified At Risk. The cost of 1 teacher and 2 teacher assistants are assigned to this budget.				

STATE PUBLIC SCHOOL FUND				
031 LOW WEALTH SUPPLEMENTAL FUNDING				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
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	166,796	Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	616,774	499,080	Budgeted Retirement Cost 25.75%
1.5110.031.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
1.5400.031.151	Salary - Clerical	865,464	832,177	Clerical support in schools (Bookkeepers and Data Managers) (20 positions)
1.5400.031.211	Employers Soc. Sec. Cost	66,208	63,700	Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	222,857	190,485	Budgeted Retirement Cost 25.75%
1.5400.031.231	Employers Hospital Cost	167,000	146,000	Budgeted at \$8,350/employee (20)
1.6610.031.151	Salary - Clerical	350,336	504,305	7 positions (Finance Department)
1.6610.031.153	Salary - Clerical	152,516	141,773	2 positions (Finance Department) (moved from 2.6610.003.153)
1.6610.031.211	Employers Soc. Sec. Cost	38,469	49,425	Budgeted at 7.65%
1.6610.031.221	Employers Retirement Cost	129,485	147,888	Budgeted Retirement Cost 25.75%
1.6610.031.231	Employers Hospital Cost	75,150	65,700	Budgeted at \$8,350/employee (9)
1.6620.031.151	Salary - Clerical	105,033	114,554	2 positions (Human Resources Department) (moved 1 to 2.6620.003.151)
1.6620.031.211	Employers Soc. Sec. Cost	8,035	8,763	Budgeted at 7.65%
1.6620.031.221	Employers Retirement Cost	27,046	26,221	Budgeted Retirement Cost 25.75%
1.6620.031.231	Employers Hospital Cost	16,700	14,600	Budgeted at \$8,350/employee (2)
1.6710.031.151	Salary - Office Personnel	-	-	1 position - Moved to State 003
1.6710.031.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6710.031.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.6710.031.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee (1)
1.6940.031.151	Salary - Clerical	152,694	154,780	2.5 positions - Superintendent's Office
1.6940.031.211	Employers Soc. Sec. Cost	11,682	15,483	Budgeted at 7.65%
1.6940.031.221	Employers Retirement Cost	39,319	35,430	Budgeted Retirement Cost 25.75%
1.6940.031.231	Employers Hospital Cost	20,875	18,250	Budget at \$8,350/employee (2.5 positions)
	Total	5,644,115	5,590,646	
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.				

STATE PUBLIC SCHOOL FUND				
032 CHILDREN WITH SPECIAL NEEDS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5210.032.121	Salary - Teachers	3,230,885	3,227,300	Salary for 66.25 teachers
1.5210.032.133	Salary - Psychologist	138,173	125,281	Salary for 2 psychologists
1.5210.032.141	Salary - Speech Assistants	76,255	73,322	Salary for 1.75 speech assistants
1.5210.032.142	Salary - Teacher Assistants	27,405	26,351	Salary for 1 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB	50,000	50,000	Other assignments - homebound/intern
1.5210.032.148	Salary - Other Assignments	-	-	
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	251,485	Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost	682,064	646,223	Budgeted Retirement Cost 25.75%
1.5210.032.231	Employers Hospital Cost	592,850	512,243	Hospitalization Cost @ \$8,350 (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
1.5210.032.327	Rental	-	-	Rental
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
1.5210.032.342	Postage	-	-	Postage
1.5210.032.351	Tuition Fees	-	-	Tuition 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	212,905	Salary for 4 occupational therapists
1.5220.032.211	Employers Soc. Sec. Cost	16,014	16,288	Employers social security cost @ 7.65%
1.5220.032.221	Employers Retirement Cost	53,902	52,162	Budgeted Retirement Cost 25.75%
1.5220.032.231	Employers Hospital Cost	33,400	29,588	Hospitalization Cost @ \$8,350/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	405,980	Salary for 7.5 teachers (preschool)
1.5230.032.142	Salary -Preschool Teacher Assistant	31,018	29,825	Salary for 1 teacher assistant (preschool)
1.5230.032.144	Salary-Preschool Interpreter	500	500	Salary for as needed interpreter
1.5230.032.146	Salary - Other Assignments	-	-	
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	
1.5230.032.191	Curriculum Day Pay	-	-	
1.5230.032.199	Overtime Pay	50	50	Overtime pay
1.5230.032.211	Employers Soc. Sec. Cost	34,770	33,516	Social Security Cost @ 7.65%
1.5230.032.221	Employers Retirement Cost	117,033	107,336	Budgeted Retirement Cost 25.75%
1.5230.032.231	Employers Hospital Cost	70,975	62,875	Hospitalization Cost @ \$8,350/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)
1.5230.032.351	Tuition Fees	-	-	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	1,000	1,000	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	-	-	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	1,000	1,000	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	-	-	Non-Capitalized equipment under \$2000 (preschool)
1.5230.032.462	Non-Capitalized Hardware - Under \$2000	-	-	Non-Capitalized hardware under \$2000 (preschool)
1.5240.032.132	Speech Teachers	749,754	747,418	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	59,473	Social Security Cost @ 7.65%
1.5240.032.221	Employers Retirement Cost	201,560	190,468	Budgeted Retirement Cost 25.75%
1.5240.032.231	Employers Hospital Cost	103,540	91,723	Hospitalization Cost @ \$8,350/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
1.5240.032.461	Non-Capitalized Equipment	-	-	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	376,289	373,296	Salary for 6 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	28,787	28,558	Social Security Cost for speech therapist
1.5241.032.221	Employers Retirement Cost	96,895	91,458	Budgeted Retirement Cost 25.75%
1.5241.032.231	Employers Hospital Cost	50,100	44,382	Hospital Cost for speech therapist @ \$8,350 (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
1.5840.032.129	Salary - Cert Diff	-	-	
1.5840.032.145	Salary - Health Specialist	256,048	251,200	Salary for 5 day treatment qualified professionals
1.5840.032.211	Employers Soc. Sec. Cost	19,588	19,217	Social Security Cost @ 7.65%
1.5840.032.221	Employers Retirement Cost	65,933	61,544	Budgeted Retirement Cost 25.75%
1.5840.032.231	Employers Hospital Cost	41,750	36,985	Hospital Cost @ \$8,350 (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	-	-	Salary for 1 Director (moved to state/local 002)
1.6200.032.151	Salary - Office Support	-	-	
1.6200.032.211	Employers Soc. Sec. Cost	-	-	Social Security Cost @ 7.65%
1.6200.032.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 25.75%
1.6200.032.231	Employers Hospital Cost	-	-	Hospitalization @ \$8,350/employee (1)
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	500	500	Non-Instructional Workshop Expense
1.6200.032.341	Telephone	-	-	Pager service cost
1.6200.032.361	Membership Dues & Fees	1,500	1,500	Dues & Fees
1.6200.032.411	Supplies and Materials	-	-	
1.6201.032.341	Telephone	-	-	Telephone cost
1.6550.032.411	Supplies and Materials	500	500	Transportation supplies
	Total	8,786,339	8,539,190	
Explanation:				
Revenues: These monies represent state allocation for both preschool and school aged students with disabilities. Allocations for school-aged students are made on a headcount basis and are based on either the April 1st headcount of students with special needs or 13% of the ADM, whichever is less. These monies are "in addition to" or "add-on" allocations intended to supplement the average daily membership base allocation for all children. For preschool students the allocation is a base amount (the average cost of a teacher) plus monies given based on the April 1 count of preschool students with disabilities.				
Expenditures: These state monies provide the core special education program for both school age and preschool students with disabilities beyond what these students receive through general education. Teachers, assistants, therapists, psychologists, equipment and materials, office and central office support, and other needs are included through these monies.				

STATE PUBLIC SCHOOL FUND				
034 ACADEMICALLY GIFTED BUDGET				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
1.5260.034.135	Salary - Lead Teacher	353,762	335,000	25% of Instructional Coach Salaries paid from PRC 034
1.5260.034.143	Tutor Pay	2,500	2,500	Contracted tutors
1.5260.034.162	Substitute Pay		-	Sub Pay - Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	3,000	3,000	Sub Pay for Staff Development for certified personnel
1.5260.034.191	Curriculum Development Pay	3,000	11,000	Contracted pay for curriculum development
1.5260.034.192	Additional Responsibility Stipend	8,500	7,500	Additional Responsibility pay
1.5260.034.196	Staff Development Participant Pay	3,500	3,500	Staff Development Participant Pay
1.5260.034.197	Salary - Workshop Instructor	-	-	Coaches for High School Academic Teams
1.5260.034.198	Tutorial Pay	7,500	-	
1.5260.034.211	Employers Soc. Sec. Cost	29,204	27,731	Budgeted at 7.65%
1.5260.034.221	Employers Retirement Cost	98,304	82,976	Budgeted Retirement Cost, 25.75%
1.5260.034.231	Employers Hospital Cost	44,382	43,800	Budgeted at \$8,350/employee
1.5260.034.311	Contracted Services	750	4,000	See note below for ABC transfer (5 positions)
1.5260.034.312	Workshop Expenses	4,000	4,000	Staff Development Expenses & Teachers' AIG Certification
1.5260.034.314	Printing and Binding	600	400	Printing needs
1.5260.034.332	Travel - Itinerant Personnel	500	1,800	Travel Between Schools and to Professional Meetings
1.5260.034.333	Field Trips	1,500	2,500	Travel for Academic Competitions
1.5260.034.351	Tuition	-	-	AIG Endorsement
1.5260.034.361	Membership Dues & Fees	-	-	Professional Dues for Lead Teacher
1.5260.034.411	Supplies & Materials	9,179	41,138	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
1.5260.034.418	Computer Software	-	750	Computer software
1.5260.034.462	Computer Equipment	-	2,000	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
1.6200.034.151	Salary - Office Personnel	36,219	35,000	0.75 position
1.6200.034.211	Employers Soc. Sec. Cost	2,771	2,678	Budgeted at 7.65%
1.6200.034.221	Employers Retirement Cost	9,326	8,012	Budgeted Retirement Cost, 25.75%
1.6200.034.231	Employers Hospital Cost	6,263	5,475	Budgeted at \$8,350/employee (0.75)
	Total	624,760	624,760	
Explanation:				
The purpose of Rockingham County Schools' AIG program is to identify, nurture, challenge, and support students of high academic potential. Gifted learners, especially those from impoverished backgrounds, have unique needs and problems within the traditional educational environment. These students, like other exceptional students, require that regular grade level curriculum be differentiated - enhanced, enriched, accelerated, expanded - in order for them to achieve academic growth. Gifted students also have social and emotional issues resulting from the disconnect between their chronological age and their mental age, which can be one or more years advanced beyond their peers. Teachers need special training to serve the needs of these children. Over 90% of the AIG budget is spent in salaries for teachers specially AIG certified. These teachers deal directly with gifted children and/or their classroom teachers. In addition, they provide direct support to regular classroom teachers for K-2 students to foster critical and creative thinking skills development in all students at those grade levels.				

STATE PUBLIC SCHOOL FUND				
039 SCHOOL RESOURCE OFFICER				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5850.039.311	SRO (4 Elementary Officers)	199,998	199,998	School Resource Officers for Elementary Schools
1.5850.039.311	Contracted Services	126,247	126,247	SRO,Safety Equipment, Students in Crisis, and Training Grants
1.5850.039.312	Workshop Expenses	-	-	Workshop Expenses
	Total	326,245	326,245	
Explanation:				
The purpose of these funds is to employ SRO's at elementary and middle schools, to train them, or both. Any such training must include instruction on research into the social and cognitive development of elementary and middle school children.				

STATE PUBLIC SCHOOL FUND				
054 LIMITED ENGLISH PROFICIENCY				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5270.054.121	Salary - Teacher	239,034	230,810	4 ESL Teachers
1.5270.054.135	Salary - Lead Teacher	20,000	20,000	1 position at 30%
1.5270.054.131	Salary - Instructional Support	-	-	
1.5270.054.142	Salary - Teacher Assistant	-	-	
1.5270.054.143	Salary - Tutoring	30,000	30,000	Tutor pay
1.5270.054.144	Salary - Interpreter/Braillist/Translator	-	-	
1.5270.054.163	Substitute Pay (Workshops)	3,000	3,000	Subs for SIOP
1.5270.054.181	Supplements	-	-	
1.5270.054.192	Additional Responsibility Stipend	6,000	6,000	Database maintenance
1.5270.054.198	Tutoring	-	-	
1.5270.054.211	Employers Soc. Sec. Cost	22,800	20,931	Budgeted at 7.65%
1.5270.054.221	Employers Retirement Cost	76,743	67,032	Budgeted Retirement Cost, 25.75%
1.5270.054.231	Employers Hospital Cost	35,905	36,500	Budgeted at \$8,350/employee
1.5270.054.232	Employers Workers Compensation	-	-	
1.5270.054.311	Contracted Services	-	-	
1.5270.054.312	Workshop Expenses	2,000	2,000	Professional Development ESL
1.5270.054.332	Travel	-	-	Travel for LEP Employees
1.5270.054.411	Instructional Supplies	7,005	26,005	Supplies for Instruction
1.5270.054.423	Transportation - Gas/Diesel	-	-	-
1.5270.054.462	Computer Equipment Inventoried	1,494	1,494	Computer equipment under \$5,000
1.5330.054.311	Contracted Services	4,000	4,000	SIOP Training
	Total	447,981	447,772	
Explanation:				
Limited English Proficient is a program funded by the State Department of Public Instruction. The program is designed to provide additional help for those students who are limited in their use of the English Language. These students receive additional help from a certified teacher to help them function in the regular classroom. The program provides funds for additional teachers, supplies, staff development, and many other items.				
The budget above indicates the planned use of this money for the LEP.				
Note: Current legislation does not allow for any more transfers from PRC 054.				

STATE PUBLIC SCHOOL FUND				
055 LEARN AND EARN (ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL)				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5110.055.135	Salary - Lead Teacher	-	500	Stipend/AIG coordinator
1.5110.055.163	Substitute Teachers - Staff Development	400	1,000	Teaching for Results
1.5110.055.196	Teacher stipends for SIP retreat	-	2,000	School Improvement Plan retreat
1.5110.055.211	Employers Soc. Sec. Cost	100	100	FICA at 7.65%
1.5110.055.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
1.5110.055.231	Employers Hospital Cost	-	-	Hospitalization @\$8,350/employee (.25)
1.5110.055.312	Workshop Expenses	2,315	1,500	Teaching for Results expenses
1.5110.055.315	Reproduction	-	-	Reproduction
1.5110.055.333	Field Trips	-	700	Student field trip expenses
1.5110.055.411	Supplies and materials	39,808	3,000	RCC fees for science lab and technology fee
1.5110.055.413	Textbooks	60,000	109,972	Includes college and high school texts. See note below about guidance swap.
1.5110.055.461	Non-capitalized equipment	23,305	-	
1.5110.055.462	Computer Equipment - Inventoried	691	-	2 lumens, 10 laptops for college programs not Chromebook comp.
1.5400.055.151	Office Support	94,229	90,604	Salary from support positions (2)
1.5400.055.211	Employers Soc. Sec. Cost	7,209	6,932	FICA at 7.65%
1.5400.055.221	Employers Retirement Cost	24,264	22,198	Budgeted Retirement Cost, 25.75%
1.5400.055.231	Employers Hospital Cost	16,700	14,794	Hospitalization @\$8,350/employee (2)
1.5830.055.131	Guidance Counselor Salary	-	-	Salary from support positions - position paid from State 031
1.5830.055.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
1.5830.055.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
1.5830.055.231	Employers Hospital Cost	-	-	Hospitalization @\$8,350/employee
1.6110.055.311	Contracted Services	-	17,000	ERG Instructional Coach, RCC tech and lab fees
1.6110.055.312	Workshop Expenses	5,179	3,400	Leadership for Small Schools expenses
1.6110.055.315	Reproduction	-	-	
1.6110.055.332	Travel	800	700	Travel
1.6110.055.342	Postage	-	600	Postage
1.6110.055.411	Office Supplies	-	-	Office supplies
	Total	275,000	275,000	
Explanation:				
The purpose of the program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.				

These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.				
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Note: There is no longer the ability to move funds from this PRC.				

STATE PUBLIC SCHOOL FUND				
056 TRANSPORTATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.6550.056.165	Substitute Driver	176,120	-	Substitute Driver
1.6550.056.171	Bus Driver Salary	1,279,310	1,230,105	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	750,022	721,175	14.5 positions (other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	155,417	149,446	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	523,132	478,615	Budgeted Retirement Cost, 25.75%
1.6550.056.231	Employers Hospital Cost	434,200	386,900	Employers Hospital Cost \$8,350
1.6550.056.316	Commercial Driver's License Med Exam	19,890	19,890	Driver physicals
1.6550.056.319	Drug Testing	6,000	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	75,449	75,449	Gas/Diesel Fuel
1.6550.056.424	Oil	12,000	12,000	Oil
1.6550.056.425	Tires & Tubes	45,000	45,000	Tires & Tubes
	Total	3,635,240	3,283,280	See note below.
	Estimated 2023-2024 allotment (based on initial 80% allotment)	3,635,240	3,283,280	
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.				
Note: The state gives an initial allotment for transportation as a percentage of the expected allotment with additional amounts coming a few months into the school year. The 80% state allotment for 2020-21 was \$2,536,370. The 80% state allotment for 2021-22 was 2,499,718				
The 80% state allotment for 2022-23 was \$2,626,624				
We typically anticipate an approximate shortfall of \$500,000 in state transportation funding. This will be budgeted in local PRC 056.				

STATE PUBLIC SCHOOL FUND				
061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION		COMMENTS	
APPROPRIATIONS				
1.5110.061.411	Instructional Supplies	331,593	331,593	Instructional supplies allocated to individual schools
1.6710.061.411	PSAT Testing supplies 8th and 9th grades	4,804	4,804	PSAT Testing supplies
	Total	336,397	336,397	
Explanation:				
Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support.				
Funds are allotted at \$30.17/per ADM plus \$2.69 per ADM in grades 8 and 9 for				
PSAT testing. Funds are allotted to schools based on their ADM adjusted for risk factors after first ten day ADM.				
<u>BREAKDOWN OF -061-</u>				
		2022-2023	2021-2022	
	Beginning Teachers	1,000	1,000	
	Teacher of the Year	1,000	1,000	
	PSAT Testing	4,804	4,804	
	Curriculum	4,500	4,500	
	Reserve	-	-	
	Schools Allotment	325,093	330,437	
		336,397	341,741	
* The risk factors are used to adjust ADM to give a higher ADM				
to schools who need extra assistance because of higher risk				
students.				
The risk factors used are:				
-% proficiency				
- % free and reduced lunch				
-% transient				
-% ESL/Migrant				
-% EC Population				
-% Performance Gap				

STATE PUBLIC SCHOOL FUND				
063 CHILDREN WITH SPECIAL NEEDS-SPEC FUNDS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
			COMMENTS	
APPROPRIATIONS				
1.5210.063.142	Salary -Teacher Assistant	-	-	2 Teacher Assistants
1.5210.063.199	Overtime	-	-	
1.5210.063.211	Employers Soc. Sec. Cost	-	-	
1.5210.063.221	Employers Retirement Cost	-	-	
1.5210.063.231	Employers Hospital Cost	-	-	
1.5230.063.121	Salary - Teacher	105,040	74,200	2 Pre-K Teachers
1.5230.063.142	Salary -Teacher Assistant	60,265	50,481	2 Teacher Assistants
1.5230.063.162	Substitute Pay	-	-	
1.5230.063.199	Overtime	550	550	Overtime pay
1.5230.063.211	Employers Soc. Sec. Cost	12,688	9,580	Budgeted at 7.65%
1.5230.063.221	Employers Retirement Cost	42,708	28,665	Budgeted Retirement Cost, 25.75%
1.5230.063.231	Employers Hospital Cost	33,400	26,280	Budgeted at \$8,350/employee
	Total	254,651	189,756	
Explanation:				
Revenue: (1) Children with Special Needs - Special Funds/Developmental Day and Community (PRC 063)				
Funding for the special educational needs and related services of Children with Disabilities ages 3 through 21 in community residential centers, developmental day care and special State reserve. Funds are provided based on need and are requested for specific students.				
*Funds for 2022-23 will be sent in increments. Budget and staff are adjusted as funds are received.				
Preschool Coordinator directs which staff to place in this budget each year.				

STATE PUBLIC SCHOOL FUND				
067 ASSISTANT PRINCIPALS INTERNS - MSA				
ACCOUNT CODE	DESCRIPTION	PROPOSED	2022-2023	COMMENTS
		2023-2024	BUDGET	
APPROPRIATIONS				
1.5400.067.117	Salary - Assistant Principal Interns - MSA	148,791	198,388	3 positions
1.5400.067.211	Employers Soc. Sec. Cost	11,383	15,177	Budgeted at 7.65%
	Total	160,174	213,565	

STATE PUBLIC SCHOOL FUND				
068 ALTERNATIVE SCHOOL				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5310.068.121	Salary - Teacher	-	-	Salaries for teachers at Alternative School
1.5310.068.142	Salary - Teacher Assistant	-	-	Salaries for (0.75) teacher assistants at Alternative School
1.5310.068.162	Substitute Pay	-	-	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	-	-	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
1.5310.068.231	Employers Hospital Cost	-	-	Hospitalization @ \$8,350/employee
1.5310.068.311	Contracted Services (ALPS)	-	-	Alternative Program for Long Term Suspended Students (ALPS)
1.5310.068.312	Workshop Expenses	150	150	Administrative Workshop Expenses
1.5310.068.411	Supplies & Materials	270	270	Supplies & Materials needed at the Center
1.5820.068.151	Salary - Office Personnel	45,937	44,170	Salary - Clerical Staff (1)
1.5820.068.211	Employers Soc. Sec. Cost	3,515	3,554	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	11,829	10,633	Budgeted Retirement Cost, 25.75%
1.5820.068.231	Employers Hospital Cost	8,350	7,397	Hospitalization @ \$8,350/employee (1) employee
1.5830.068.131	Salary - Guidance Counselors	55,919	55,919	Salary for School Counselor (1)
1.5830.068.211	Employers Soc. Sec. Cost	4,278	4,278	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	12,768	12,768	Budgeted Retirement Cost, 25.75%
1.5830.068.231	Employers Hospital Cost	8,350	7,397	Hospitalization @ \$8,350/employee (1)
1.5850.068.311	Contracted Services (SRO)	33,864	33,864	School Resource Officer at SCORE
	Total	185,230	180,400	
Explanation:				
This PRC accounts for both alternative programs. This includes the budget for SCORE Center as well as payments to the county's ALPS program (discontinued in 17-18).				
The Twilight Academies are funded in PRC 069.				

STATE PUBLIC SCHOOL FUND				
069 AT-RISK STUDENT SERVICES				
		PROPOSED		
		2023-2024	2022-2023	
		BUDGET	BUDGET	
ACCOUNT				
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5310.069.121	Salary - Teacher	386,013	371,166	Funds ISS, Remediation, and Dropout positions at HS & MS (6)
1.5310.069.142	Salary - Teacher Assistant	-	-	Teacher Assistants
1.5310.069.143	Salary - Tutor	-	-	Tutor
1.5310.069.191	Salary - Curriculum Development Pay	-	-	Curriculum Development Pay
1.5310.069.146	Salary - DOP Specialist	-	-	Dropout Prevention Specialist (1)
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 Academies)	25,000	25,000	Salary for Twilight Academy Teachers
1.5310.069.211	Employers Soc. Sec. Cost	33,355	24,250	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	112,274	103,185	Budgeted Retirement Cost, 25.75%
1.5310.069.231	Employers Hospital Cost	50,100	43,800	Hospitalization @ \$8,350/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
1.5310.069.461	Non-Cap. Equipment (Inventoried)	-	-	Unexpected Computer Costs
1.5310.069.541	Equipment - Capitalized	-	-	Unexpected Computer Costs
1.5320.069.131	Salary - Social Worker	160,272	154,107	Salary - Social Worker (3) - Lead (10 days)
1.5320.069.211	Employers Soc. Sec. Cost	12,260	11,790	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	41,270	35,275	Budgeted Retirement Cost, 25.75%
1.5320.069.231	Employers Hospital Cost	25,050	21,900	Hospitalization @ \$8,350/employee (3)
1.5330.069.341	Telephone	-	-	Homework Assistance Line (HAL)
1.5400.069.151	Salary - Office Support	555,048	533,700	Salary - Office Support - (17)
1.5400.069.211	Employers Soc. Sec. Cost	42,462	40,828	FICA @ 7.65%
1.5400.069.221	Employers Retirement Cost	142,925	122,165	Budgeted Retirement Cost, 25.75%
1.5400.069.231	Employers Hospital Cost	141,950	125,749	Hospitalization @ \$8,350/employee (17)
1.5810.069.131	Salary - Media	52,624	99,940	Salary - Media - (1)
1.5810.069.211	Employers Soc. Sec. Cost	4,026	7,645	FICA @ 7.65%
1.5810.069.221	Employers Retirement Cost	13,551	22,876	Budgeted Retirement Cost, 25.75%
1.5810.069.231	Employers Hospital Cost	8,350	14,600	Hospitalization @ \$8,350/employee (2)
1.5830.069.131	Salary - School Counselors	290,700	279,519	School Counselors & Lead counselor (6)
1.5830.069.146	Salary - Coordinators	-	-	Gear Up Coordinators
1.5830.069.211	Employers Soc. Sec. Cost	22,240	21,383	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	74,855	63,982	Budgeted Retirement Cost, 25.75%
1.5830.069.231	Employers Hospital Cost	50,100	43,800	Hospitalization @ \$8,350/employee (6)
1.5840.069.131	Salary - Certified Nurse (SNIF)	140,702	135,290	School Nurses (2.93)

1.5840.069.146	Salary - Administrative Specialist	-	-	Student Health Coordinator (75%)
1.5840.069.211	Employers Soc. Sec. Cost	10,764	10,350	FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	36,231	30,967	Budgeted Retirement Cost, 25.75%
1.5840.069.231	Employers Hospital Cost	24,466	21,500	Hospitalization @ \$8,350/employee (2.93)
1.5840.069.311	Contracted Services	-	-	Student Health Center
1.5850.069.311	SRO (8 Officers)	710,625	530,351	School Resource Officers for 4 Middle Schools & 4 High Schools
1.5870.069.312	Workshop Expenses	-	-	Workshop Expenses / Allowable Travel - Unallocated
1.6200.069.151	Salary - Office Support	-	-	Salary - Office Support - (10) - Moved to Purpose Function 5400
1.6200.069.211	Employers Soc. Sec. Cost	-	-	FICA @ 7.65%
1.6200.069.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
1.6200.069.231	Employers Hospital Cost	-	-	Hospitalization @ \$8,350/employee (10)
1.6300.069.151	Salary - Office Personnel	29,779	30,745	Clerical Staff (0.5)
1.6300.069.211	Employers Soc. Sec. Cost	2,279	2,352	FICA @ 7.65%
1.6300.069.221	Employers Retirement Cost	7,669	7,038	Budgeted Retirement Cost, 25.75%
1.6300.069.231	Employers Hospital Cost	4,175	3,650	Hospitalization @ \$8,350/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	1,145	Budgeted Retirement Cost, 25.75%
1.6550.069.331	Transportation	-	-	YRE Transportation
	Total	3,246,686	2,974,331	
		185,230	180,400	From PRC 068
	State Allotment	3,431,916	3,154,731	Total of PRC 068/069 - See note below
Explanation:				
PRC 069 monies are allotted to meet the needs of K-12 "at risk" students. The fund is the result of several programs being collapsed into one. The money is used to provide funds for remediation at the school level, hire ISS teachers, counselors, and SROs, to staff and operate the SCORE Center and to contract with Youth Involvement for alternative learning program services. Alternative programs are budgeted under PRC -068-.				
** (1)	<u>School</u>	<u>Remediation</u>	<u>ISS</u>	<u>Dropout</u>
Teachers are allotted as follows (PY):				
	Morehead High School	1	1	1
	McMichael High School	1	1	1
	Reidsville High School	1	1	1
	Rockingham County High School	1	1	1
	Holmes Middle School		1	1
	Reidsville Middle School		1	1
	Rockingham County Middle School		1	1
	Western Rockingham Middle School		1	1

STATE PUBLIC SCHOOL FUND				
073 TELECOMMUNICATIONS				
		PROPOSED	2022-2023	
ACCOUNT		2023-2024	BUDGET	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
1.6400.073.343	Telecommunications	33,885	41,869	WAN services
	Total	33,885	41,869	
State PRC 073 is usually not located on the State initial allotment.				
If funded for the 2023-24 fiscal year, it is allocated in the fall and would be paid for by the State Connectivity Initiative.				

STATE PUBLIC SCHOOL FUND				
079 EDUCATION WORKFORCE (CTE)				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
			COMMENTS	
APPROPRIATIONS				
1.5120.079.146	Salary - Technical Assist Vo	42,648	-	School based specialist
1.5120.079.211	Employers Soc. Sec. Cost	3,500	-	Budgeted at 7.65%
1.5120.079.332	Travel	-	-	Local travel
1.5120.079.411	Supplies and Materials	7,250	-	Supplies and materials
1.5120.079.461	Furniture and Equipment - Inventoried		-	Equipment under \$5,000
1.5120.079.462	Computer Equipment	1,000	-	Computer equipment under \$5,000
1.6120.079.314	Printing	7,000	-	Printing needs
1.6120.079.342	Postage	1,250	-	Postage
	Total	62,648	-	

STATE PUBLIC SCHOOL FUND				
131 TEXTBOOKS & DIGITAL RESOURCES				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5110.131.413	Other Textbooks	132,194	132,194	Discovery Ed
1.5110.131.418	Computer Software and Supplies	45,084	45,084	iReady
1.5330.131.418	Computer Software and Supplies	146,995	146,995	Apex
1.5810.131.411	Supplies and Materials	29,555	29,974	Educational media supplies
	Total	353,828	354,247	
Explanation:				
PRC 131 is designated for transferring textbook funds from PRC 130 to be used for textbooks and digital resources. We plan to transfer the entire allotment from state PRC 130 here for digital resources				
	Total	91,730,744	87,273,896	

**LOCAL CURRENT
EXPENSE FUND**

LOCAL CURRENT EXPENSE FUND				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
REVENUE				
2.4110.000.000	County Appropriation	15,834,840	15,834,840	*See note below
2.4410.000.000	Fines & Forfeitures	300,000	300,000	Estimated on current and historical earnings. Includes the proceeds of all penalties and forfeitures and all fines collected in the General Court of Justice in Rockingham County. Based on Current Collections.
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	8,570,472	8,218,510	
	Total	24,745,312	24,393,350	
Note: Proposed budget prepared with estimated planning ADM of 10,968 for 2023-2024 and estimated 4% salary increase for certified and classified staff				
Estimated 2023-2024 Employer matching rates:				2022-2023 Employer matching rates:
Employers Soc. Sec.	7.65%			7.65%
Employers Retirement	25.75%			24.50%
Employers Hospital	\$8,350/employee			\$7,397/employee
Local Current Expense Fund Balance as of 6/30/2022:		\$12,220,967		
Fund Balance Appropriated for FY2023-2024:		-\$8,570,472		
Fund Balance Unappropriated:		\$3,650,495		
* The RCS Finance Committee will hold a meeting on March 3, 2023 to determine the additional amount of local county appropriation to request from the County Commissioners				

LOCAL CURRENT EXPENSE FUND				
001 REGULAR TEACHERS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	125,000	75,000	For teachers who are licensure exceptions
2.5110.001.123	Salary - JROTC	-	-	Moved to Fund 8 and Fund 1
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	50,000	50,000	National Board pay for ICs - Moved from State
2.5110.001.129	Salary - Differential	1,000	1,000	Salary differential for held harmless
2.5110.001.181	Supplement Pay	50,000	50,000	Reflects teachers supplements @ flat rate and sign up bonus
				Most of the supplements are paid from state PRC 031
				Appropriated \$500,000 from local fund balance for increase in teacher supplement pay in 2020-21. Budgeted this increase in state 031 for 2021-22, 2022-23, and 2023-24
2.5110.001.187	Salary - Differential	7,000	7,000	National Board pay
2.5110.001.192	Stipend - Added Responsibility	10,000	4,000	Additional responsibility pay
2.5110.001.195	Stipend - Planning Period	100,000	75,000	Increased need due to teaching vacancies
2.5110.001.211	Employers Soc. Sec. Cost	26,622	20,426	Employers Social Security Cost, 7.65%
2.5110.001.221	Employers Retirement Cost	89,610	61,116	Budgeted Retirement Cost, 25.75%
2.5110.001.231	Employers Hospital Cost	-	36,500	\$8,350/year per employee - based on 5 positions
	Total	464,232	385,042	
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.				

LOCAL CURRENT EXPENSE FUND				
002 ADMINISTRATIVE				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6110.002.113	Salary - Director	86,320	83,000	1 position (Director of Testing) (BT Coordinator moved to state 024)
2.6110.002.211	Employers Soc. Sec. Cost	6,603	6,323	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	22,228	18,919	Budgeted Retirement Cost, 25.75%
2.6110.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6200.002.113	Salary - Director	74,128	62,760	1 position (EC Director - remaining salary paid in state 002)
2.6200.002.211	Employers Soc. Sec. Cost	5,671	4,726	Budgeted at 7.65%
2.6200.002.221	Employers Retirement Cost	19,088	14,140	Budgeted Retirement Cost, 25.75%
2.6200.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6400.002.113	Salary - Director	176,032	169,261	2 positions (Chief Technology Officer and Network Engineer)
2.6400.002.183	Bonus Pay	5,000	5,000	Bonus pay to Chief Technology Officer per contract
2.6400.002.211	Employers Soc. Sec. Cost	13,849	13,146	Budgeted at 7.65%
2.6400.002.221	Employers Retirement Cost	46,616	39,335	Budgeted Retirement Cost, 25.75%
2.6400.002.231	Employers Hospital Cost	16,700	14,794	Budgeted at \$8,350/employee (2)
2.6580.002.113	Salary - Supervisor	75,920	73,000	1 position (Director of Maintenance)
2.6580.002.211	Employers Soc. Sec. Cost	5,808	5,585	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	19,550	17,885	Budgeted Retirement Cost, 25.75%
2.6580.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6610.002.115	Salary - Finance Officer	104,212	100,204	1 position
2.6610.002.211	Employers Soc. Sec. Cost	7,973	7,675	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	26,835	24,550	Budgeted Retirement Cost, 25.75%
2.6610.002.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6620.002.113	Salary - HR Coordinator	65,000	-	1 position - New position - HR Coordinator added December 2022
2.6620.002.211	Employers Soc. Sec. Cost	4,973	-	Budgeted at 7.65%
2.6620.002.221	Employers Retirement Cost	16,738	-	Budgeted Retirement Cost, 25.75%
2.6620.002.231	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.6940.002.187	Salary - Differential	89,692	75,024	7 positions
				Travel for 3 Assistant Superintendents - \$11,700 per year
				Travel for 3 Directors - \$9,600 per year
				Local portion of Assistant Superintendent salary - \$12,903
				Local portion of Superintendent salary - \$55,489
2.6940.002.211	Employers Soc. Sec. Cost	6,862	6,782	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	23,096	20,294	Budgeted Retirement Cost, 25.75%
	Total	960,644	791,991	

Current staff positions paid from Local 002 funds:				
(Annual salary includes an estimated legislated salary increase of 4% for Central Office staff)				
Title	Annual Salary/Supp/ Bonus	Budget Code		
Director of Testing - VACANT	\$86,320.00	2.6110.002.113.810		
EC Director (\$24,710 budgeted in state 002)	\$74,128.00	2.6200.002.113.810		
Chief Technology Officer	\$93,532.00	2.6400.002.113.810		
Chief Technology Officer (Bonus per contract)	\$5,000.00	2.6400.002.183.810		
Network Engineer	\$82,500.00	2.6400.002.113.810		
Director of Maintenance	\$75,920.00	2.6580.002.113.810		
Chief Financial Officer	\$104,212.00	2.6610.002.115.810		
HR Coordinator - new position	\$65,000.00	2.6620.002.113.810		
BT Coordinator (budgeted in state 024)	\$0.00	2.6110.002.113.810		
BT Coordinator (Travel supplement)	\$3,000.00	2.6940.002.187.810		
Director of Secondary Schools (Travel supplement)	\$3,000.00	2.6940.002.187.810		
Director of Title I/Elem Ed (Travel supplement)	\$3,600.00	2.6940.002.187.810		
Assistant Superintendent of Instructional Support Services (Salary above state max)	\$4,301.00	2.6940.002.118.810		
Assistant Superintendent of Instructional Support Services (Travel supplement)	\$3,900.00	2.6940.002.187.810		
Assistant Superintendent of Curriculum and Instruction (Salary above state max)	\$4,301.00	2.6940.002.118.810		
Assistant Superintendent of Curriculum and Instruction (Travel supplement)	\$3,900.00	2.6940.002.187.810		
Assistant Superintendent of Operations (Salary above state max)	\$4,301.00	2.6940.002.118.810		
Assistant Superintendent of Operations (Travel supplement)	\$3,900.00	2.6940.002.187.810		
Superintendent (Insurance Supplement per contract)	\$1,212.00	2.6940.002.187.810		
Superintendent (Travel Supplement per contract)	\$8,400.00	2.6940.002.187.810		
Superintendent (Local Differential from State Max on Superintendent pay scale per contract)	\$45,877.00	2.6940.002.187.810		
	\$676,304.00			

LOCAL CURRENT EXPENSE FUND				
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	600,000	600,000	Based on 2021-22 amounts
2.5110.003.162	Substitute Pay	-	50,000	To cover additional sub costs as needed (No sub pay budgeted in state 003 or 031)
2.5110.003.167	Substitute Pay - Teacher Assistant	7,500	5,000	Based on 2021-22 amounts
2.5110.003.211	Employers Soc. Sec. Cost	46,475	50,107	Budgeted at 7.65%
2.5110.003.221	Employers Retirement Cost	500	500	Budgeted Retirement Cost, 25.75%
2.5120.003.162	Substitute Pay	285	285	Based on 2021-22 amounts
2.5120.003.211	Employers Soc. Sec. Cost	22	22	Budgeted at 7.65%
2.5210.003.162	Substitute Pay	12,000	12,000	Based on 2021-22 amounts
2.5210.003.211	Employers Soc. Sec. Cost	918	918	Budgeted at 7.65%
2.5260.003.162	Substitute Pay	-	275	Based on 2021-22 amounts
2.5260.003.211	Employers Soc. Sec. Cost	-	21	Budgeted at 7.65%
2.5270.003.162	Substitute Pay	-	250	Based on 2021-22 amounts
2.5270.003.211	Employers Soc. Sec. Cost	-	19	Budgeted at 7.65%
2.5310.003.162	Substitute Pay	3,950	4,250	Based on 2021-22 amounts
2.5310.003.211	Employers Soc. Sec. Cost	325	325	Budgeted at 7.65%
2.5330.003.162	Substitute Pay	2,000	3,000	Based on 2021-22 amounts
2.5330.003.211	Employers Soc. Sec. Cost	230	230	Budgeted at 7.65%
2.5400.003.151	Salary - Clerical	312,142	300,136	9 positions
2.5400.003.199	Salary - Overtime Pay	1,000	1,000	Overtime pay
2.5400.003.211	Employers Soc. Sec. Cost	23,879	22,644	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	80,375	67,755	Budgeted Retirement Cost, 25.75%
2.5400.003.231	Employers Hospital Cost	75,150	65,700	Budgeted at \$8,350/employee (9)
2.6110.003.151	Salary - Office Personnel	97,858	94,095	3 positions
2.6110.003.177	Salary - Work Study Student	18,000	19,000	2 student workers
2.6110.003.211	Employers Soc. Sec. Cost	8,863	8,614	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	29,833	21,538	Budgeted Retirement Cost, 25.75%
2.6110.003.231	Employers Hospital Cost	25,050	21,900	Budgeted at \$8,350/employee (3)
2.6200.003.151	Salary - Office Personnel	27,568	26,507	0.5 position
2.6200.003.211	Employers Soc. Sec. Cost	2,109	1,811	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	7,099	5,416	Budgeted Retirement Cost, 25.75%
2.6200.003.231	Employers Hospital Cost	4,175	3,650	Budgeted at \$8,350/employee (0.5)
2.6580.003.151	Salary - Office Personnel	98,819	95,018	2 positions - Maintenance office
2.6580.003.211	Employers Soc. Sec. Cost	7,560	7,027	Budgeted at 7.65%
2.6580.003.221	Employers Retirement Cost	25,446	21,027	Budgeted Retirement Cost, 25.75%
2.6580.003.231	Employers Hospital Cost	16,700	14,600	Budgeted at \$8,350/employee - 2 positions
2.6610.003.177	Salary - Work Study Student	9,000	5,500	1 student worker
2.6610.003.211	Employers Soc. Sec. Cost	689	306	Budgeted at 7.65%
2.6620.003.151	Salary - Office Personnel	104,688	50,330	2 positions - HR Department - (moved 1 from state 031, added 1 new position December 2022)
2.6620.003.211	Employers Soc. Sec. Cost	8,009	3,615	Budgeted at 7.65%
2.6620.003.221	Employers Retirement Cost	26,958	10,815	Budgeted Retirement Cost, 25.75%

LOCAL CURRENT EXPENSE FUND				
005 SCHOOL ADMINISTRATORS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5410.005.181	Supplements - Principals	173,350	166,650	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6.5%,
2.5410.005.187	Principal Pay Differential	61,200	67,500	Pay differential in addition to local supp - (includes \$10k annual for each traditional HS principal and ADM held har
2.5410.005.211	Employers Soc. Sec. Cost	17,945	17,915	Budgeted at 7.65%
2.5410.005.221	Employers Retirement Cost	60,397	57,367	Budgeted Retirement Cost, 25.75%
2.5410.005.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
2.5420.005.116	Salary - Assistant Principals	524,125	503,965	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	86,613	89,082	High School APs at 7%, Elem/Middle School APs at 6%
2.5420.005.187	Assistant Principals Pay Differential	-	6,205	Pay differential in addition to local supp
2.5420.005.211	Employers Soc. Sec. Cost	46,722	45,850	Budgeted at 7.65%
2.5420.005.221	Employers Retirement Cost	157,266	146,817	Budgeted Retirement Cost, 25.75%
2.5420.005.231	Employers Hospital Cost	66,800	59,176	Budgeted at \$8,350/employee (8)
	Total	1,194,418	1,160,527	
Note: We moved 8 assistant principals from State PRC 005 to local PRC 005 due to funding/flexibility decreases.				

LOCAL CURRENT EXPENSE FUND				
007 CERTIFIED SUPPORT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5320.007.131	Salary - Social Worker	167,440	-	4 social workers (7 positions total - 3 paid from state 007)
2.5320.007.211	Employers Soc. Sec. Cost	12,810	-	Budgeted at 7.65%
2.5320.007.221	Employers Retirement Cost	43,116	-	Budgeted Retirement Cost 25.75%
2.5320.007.231	Employers Hospital Cost	33,400	-	Budgeted at \$8,350/employee (4)
2.5321.007.131	Salary - Behavioral Health Specialist	343,200	330,000	6 positions - Mobile Crisis Team (Board approved June 2020)
2.5321.007.211	Employers Soc. Sec. Cost	26,255	25,245	FICA at 7.65%
2.5321.007.221	Employers Retirement Cost	88,374	80,850	Budgeted Retirement Cost, 25.75%
2.5321.007.231	Employers Hospital Cost		44,382	Budgeted at \$8,350/employee (6)
2.5810.007.131	Media Coordinator	295,568	-	6 positions (20 positions total - 14 paid from state 007)
2.5810.007.211	Employers Soc. Sec. Cost	22,610	-	Budgeted at 7.65%
2.5810.007.221	Employers Retirement Cost	76,109	-	Budgeted Retirement Cost 25.75%
2.5810.007.231	Employers Hospital Cost	50,100	-	Budgeted at \$8,350/employee (6)
2.5830.007.131	Salary - Guidance	30,000	29,922	1 month summer guidance per high school (contracted)
2.5830.007.131	Salary - Guidance	139,000	271,889	2.75 positions (32 positions total - 29.25 paid from state 007)
2.5830.007.211	Employers Soc. Sec. Cost	10,634	23,089	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	35,793	73,943	Budgeted Retirement Cost, 25.75%
2.5830.007.231	Employers Hospital Cost	22,963	36,985	Budgeted at \$8,350/employee (2.75)
2.5840.007.131	Salary - Nurse	-	-	Budgeted in Restricted Fund 8 PRC 615
2.5840.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
	Total	1,140,606	916,305	
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.				
Note: Due to possible decreases in state funding for PRC 007, we will need to budget for approximately 5 positions in local PRC 007.				
We will move the lowest paid state PRC 007's to here as needed.				

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

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

LOCAL CURRENT EXPENSE FUND				
027 LOCAL COSTS - TEACHER ASSISTANTS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.027.142	Teacher Assistant Salary	25,000	25,000	Budgeted for Teacher Assistant salary expenses exceeding State 027 allotment
2.5110.027.142	Teacher Assistant Salary	40,250	-	Teacher Assistant Apprentices (2)
2.5110.027.211	Employers Soc. Sec. Cost	4,992	1,913	Budgeted at 7.65%
2.5110.027.221	Employers Retirement Cost	16,801	6,125	Budgeted Retirement Cost, 25.75%
	Total	87,043	33,038	

LOCAL CURRENT EXPENSE FUND				
056 TRANSPORTATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.056.171	Salary - Drivers	-	-	
2.6550.056.175	Salary - Transportation Personnel	91,799	88,268	Moved from PRC 706 - 1.5 positions
2.6550.056.211	Employers Soc. Sec. Cost	7,023	6,753	Budgeted at 7.65%
2.6550.056.221	Employers Retirement Cost	23,639	21,626	Budgeted Retirement Cost, 25.75%
2.6550.056.231	Employers Hospital Cost	12,525	11,096	Budgeted at \$8,350/employee (1.5)
2.6550.056.311	Contracted Services	5,500	5,000	Uniforms
2.6550.056.312	Workshop Expenses	4,000	12,000	DPI required training - moved to PRC 028
2.6550.056.316	CDL Medical Exams	3,000	-	
2.6550.056.319	Other Prof. and tech services	10,000	-	Drug testing
2.6550.056.326	Garage Maint. of Equipment	25,000	20,000	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	15,000	15,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	-	-	
2.6550.056.341	Telephone	-	28,000	Director/Parts/Mech/Buses
2.6550.056.344	Mobile Communication	40,000	-	
2.6550.056.411	Supplies	10,000	8,000	Supplies used for the upkeep of Transportation Fleet and its facilities
2.6550.056.418	Computer Software	5,000	10,000	Diagnostic software for two laptops
2.6550.056.422	Repair Parts, Grease	125,000	170,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	600,000	500,000	Fuel yellow buses service vehicle
2.6550.056.424	Oil	10,000	10,000	Oil
2.6550.056.425	Tires and Tubes	30,000	30,000	Tires and tubes
2.6550.056.461	Furniture/Equipment - Inventoried	85,800	85,800	GPS Equipment, large vehicle diagnostic scanner, brake meter and printer, plasma cutter
2.6550.056.462	Non-Capitalized Computer Equipment	3,500	3,000	Two laptops
2.6550.056.541	Purchase of Equipment - Capitalized	25,000	25,000	Parts washer, Fuel Station
	Total	1,131,786	1,049,543	
Explanation:				
The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff populations 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.				

LOCAL CURRENT EXPENSE FUND				
061 INSTRUCTIONAL AND SCHOOL FUNDS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	345,000	333,873	Budgeted based on prior year spending and current year expectations.
				Includes expense for VIF. Cultural arts money included in regular school allotment.
2.5110.061.413	Other Textbooks	-	-	
2.5110.061.414	Library Books	-	-	
2.5110.061.462	Non-Capitalized Computers	-	-	Chromebook lease payment (final in 2020-21)
2.5400.061.311	Maintenance Contracts	-	-	
2.5400.061.314	Printing (at Print Shop)	-	-	
2.5400.061.315	Reproduction	-	-	
2.5400.061.332	Travel	-	-	
2.5400.061.341	Telephone	-	-	
2.5400.061.342	Postage	-	-	
2.5400.061.361	Membership Dues & Fees	-	-	
2.5400.061.411	Office Supplies	-	-	
2.5400.061.462	Non-Capitalized Computers	-	25,000	To upgrade bookkeepers computers for compatibility with software
	Total	345,000	358,873	
Explanation: Adjustments may be necessary to local PRC 061 due to changes in state funding.				

LOCAL CURRENT EXPENSE FUND				
706 OTHER LOCAL TRANSPORTATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.706.113	Salary - Director	99,224	95,407	Transportation Director
2.6550.706.171	Salary - Drivers	75,000	50,000	Salaries above state maximum, and above state allotments (State max for 2022-2023 is \$18.60)
2.6550.706.175	Salary - Transportation Personnel	7,000	7,000	Budgeted as needed (primary budget for transportation employees with obj code 175 is state 056)
2.6550.706.177	Salary - Work Study Students	-	-	
2.6550.706.181	Supplementary Pay	-	-	
2.6550.706.211	Employers Soc. Sec. Cost	13,864	11,660	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	46,665	37,340	Budgeted Retirement Cost, 25.75%
2.6550.706.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee (1)
2.6550.706.311	Contracted Services	16,000	16,000	Contracted custodial services/Service Agreements/Where Bus
2.6550.706.312	Workshop Expenses	1,500	500	RCAEOP and NCAEOP Dues
2.6550.706.315	Reproduction Costs	3,500	3,100	Copier services
2.6550.706.326	Contracted Repairs & Maintenance	5,000	5,000	Repairs to fuel system/shop equipment
2.6550.706.327	Rentals	13,000	10,000	Uniform rentals
2.6550.706.353	Certification/License Fees	2,000	-	
2.6550.706.361	Membership Dues	250	-	NC Pupil Transportation Association, NCAEOP, RCAEOP
2.6550.706.373	Insurance	-	-	Insurance to cover Synovia Lease
2.6550.706.411	Supplies & Materials	3,500	7,500	Office supplies
2.6550.706.422	Repair Parts and Materials	2,500	5,000	Repair Parts and Materials
2.6550.706.423	Gas and Diesel	10,000	10,000	Gas and Diesel
2.6550.706.461	Non-Capitalized Equipment	-	-	
	Total	307,353	265,904	
Explanation:				
PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

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

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

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

2.6942.801.361.000.912	Membership Dues	500	500	AASA membership dues, RCAEOP/NCAEOP membership dues. ASCD membership dues
2.6942.801.361.000.918	Membership Dues	500	500	ASCD membership dues, American School Counselor membership dues
2.6942.801.411.000.911	Supplies and Materials	1,000	1,000	Office supplies for Curriculum Dept
2.6942.801.411.000.912	Supplies and Materials	1,000	1,000	Travel expenses for Operations Dept
2.6942.801.411.000.918	Supplies and Materials	1,000	1,000	Travel expenses for Instructional Support Dept
2.6950.801.153	Salary - PIO	72,062	69,290	Salary for a Public Information Officer
2.6950.801.211	Employers Soc. Sec. Cost	5,513	5,301	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	18,556	16,976	Budgeted Retirement Cost, 25.75%
2.6950.801.231	Employers Hospital Cost	8,350	7,397	Budgeted at \$8,350/employee
2.6950.801.311	Contracted services	12,500	12,500	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	22,000	22,000	Student Handbooks, Kindergarten Registration booklets, district wide student publications
2.6950.801.332	Travel	500	500	Travel for the Public Information Officer
2.6950.801.341	Telephone	-	-	Moved budgeted amount to 2.6950.801.343 for better budget code alignment
2.6950.801.343	Cell Phone	1,000	1,000	Cell phone reimbursement for Public Information Officer
2.6950.801.411	Supplies - Public Relations/Publ.	-	-	Moved budgeted amount to 2.6950.801.314 for better budget code alignment
	Total	2,137,701	1,736,655	

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

LOCAL CURRENT EXPENSE FUND				
882 ATHLETICS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	207,058	199,094	Salaries for four athletic directors. (4 positions)
2.5501.882.181	Supplemental Pay - Coaching	376,576	376,576	Coaching salaries
2.5501.882.192	Additional Responsibility Stipend	-	-	
2.5501.882.211	Employers Soc. Sec. Cost	44,648	44,458	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	96,910	105,677	Budgeted Retirement Cost, 25.75%
2.5501.882.231	Employers Hospital Cost	26,139	22,852	Budgeted at \$8,350/employee (4 @ 78.26% ea.)
2.5501.882.311	Contracted Services	100	100	Contracted services for athletics as needed
2.5501.882.332	Travel - Athletics	3,000	2,824	AD travel and State championship travel reimb to schools
2.5501.882.344	Mobile Communication Cost	9,169	9,169	Mobile hotspots for athletic events
2.5501.882.361	Membership Dues & Fees	600	-	Piedmont Soccer Officials Association
2.5501.882.378	Student Accident Ins. - Sports	38,000	41,613	Costs of insurance for athletic programs.
				These plans provide coverage for injuries sustained at school or during school sponsored activities until the end of the regular school term excluding varsity football.
2.5501.882.411	Supplies - Athletics	1,458	-	Funds to help fund athletic programs in high schools & middle schools.
2.5501.882.418	Software	368	368	Software license
2.6580.882.175	Turf Management	13,300	13,300	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	1,018	1,018	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	3,425	3,045	Budgeted Retirement Cost, 25.75%
2.6580.882.311	Contracted Services	9,350	12,100	Trugreen field services and pool service calls
2.6580.882.325	Contracted Repairs	1,050	-	Contracted services for pool and track RCHS
2.6580.882.329	Other Property & Services	175	150	Pool permit
2.6580.882.411	Turf Management & Pool Supplies	21,000	21,000	Field/Pool maint
	Total	853,344	853,344	
	Total	24,745,312	24,393,350	

FEDERAL GRANT FUND

FEDERAL GRANT FUND				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	210,407.00	221,482.00	
3.3600.026.000	Education for Homeless Child	30,000.00	22,685.38	
3.3610.026.000	Education for Homeless Child	-	-	
3.3600.049.000	IDEA Title VI-B - Pre-School	253,143.00	253,074.00	
3.3610.049.000	IDEA Title VI-B - Pre-School	-	-	
3.3600.050.000	ESEA Title I - Basic Prog.	4,378,151.00	5,636,971.40	
3.3610.050.000	ESEA Title I - Basic Prog.	-	-	
3.3600.051.000	ESEA Title I Migrant Education	204,063.42	204,063.42	
3.3610.051.000	ESEA Title I Migrant Education	-	-	
3.3600.060.000	IDEA VI-B Handicapped	4,201,224.55	4,201,224.55	
3.3610.060.000	IDEA VI-B Handicapped	-	-	
3.3600.082.000	IDEA VI-B State Improvement	10,475.60	-	
3.3610.082.000	IDEA VI-B State Improvement	-	-	
3.3600.101.000	Title V - Abstinence Education	-	90.31	
3.3610.101.000	Title V - Abstinence Education Carryover	-	-	
3.3600.103.000	Title II - Improving Teacher Quality	510,600.00	1,088,437.01	
3.3610.103.000	Title II - Improving Teacher Quality	450,000.00	-	
3.3600.104.000	Title III - Language Acquisition	63,496.00	76,259.34	
3.3610.104.000	Title III - Language Acquisition	13,574.20	-	
3.3600.108.000	Student Support and Academic Enrichment	274,000.00	675,210.90	
3.3610.108.000	Student Support and Academic Enrichment	390,000.00	-	
3.3600.109.000	Rural and Low-Income School	299,656.00	524,123.77	
3.3610.109.000	Rural and Low-Income School	130,000.00	-	
3.3600.118.000	IDEA VI-B Special Needs Target	12,500.00	-	
3.3610.118.000	IDEA VI-B Special Needs Target	-	-	
3.3600.119.000	IDEA Targeted Assist for Preschool	2,000.00	7,688.24	
3.3610.119.000	IDEA Targeted Assist for Preschool	-	-	
3.3600.163.000	ESSER I - Emergency Relief Fund	-	519,118.22	
3.3610.163.000	ESSER I - Emergency Relief Fund	-	-	
3.3600.169.000	GEER - Specialized Support for COVID	-	207,662.42	
3.3600.170.000	GEER - Supplemental Instructional Services	-	258.80	
3.3600.171.000	ESSER II - Emergency Relief Fund	-	5,957,595.64	
3.3600.177.000	CRSSA-ESSER II - Summer Career	-	108,534.48	
3.3600.181.000	ESSER III - Emergency Relief Fund	8,547,393.00	22,804,236.91	
3.3600.183.000	ESSER III - Homeless I	6,000.00	28,122.78	

3.3600.184.000	ESSER III – Homeless II	77,000.00	84,360.46
3.3600.185.000	IDEA Part B (611)	-	685,937.00
3.3600.186.000	IDEA Preschool	-	36,044.34
3.3600.188.000	ESSER III - Summer Career Accelerator Programs	101,606.00	259,237.00
3.3600.189.000	ARP - ESSER III - Math Enrichment Programs	86,513.00	257,702.00
		20,251,802.77	43,860,120.37

Note: Proposed budget prepared with estimated planning ADM of 10,968 for 2023-2024 and estimated 4% salary increase for certified and classified staff

Estimated 2023-2024 Employer matching rates:

Employers Soc. Sec.	7.65%
Employers Retirement	25.75%
Employers Hospital	\$8,350/employee
Indirect Cost	3.213%

2022-2023 Employer matching rates:

Employers Soc. Sec.	7.65%
Employers Retirement	24.50%
Employers Hospital	\$7,397/employee
Indirect Cost	3.213%

FEDERAL GRANT FUND				
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5120.017.121	Salary-Teacher	38,000.00	38,000.00	1 position
3.5120.017.163	Substitute Pay-Workshop	514.50	514.50	Sub pay
3.5120.017.211	Employers Soc. Sec. Cost	2,946.36	2,946.36	Budgeted at 7.65%
3.5120.017.221	Employer's Retirement Cost	9,192.20	9,192.20	Budgeted at 25.75%
3.5120.017.231	Employer's Hospitalization	7,397.00	7,397.00	Budgeted at \$8,350/employee
3.5120.017.232	Employer's Workers Compensation Insurance	400.00	400.00	Workers' compensation insurance cost
3.5120.017.312	Workshop Expenses	10,000.00	10,000.00	Workshop expense for CTE teachers
3.5120.017.313	Advertising Cost	-	1,000.00	Printed announcements in professional periodicals and newspapers or announcement broadcasts
3.5120.017.314	Printing	-	1,000.00	Design and printing of forms and posters as well as printing and binding of publications
3.5120.017.319	Other Professional/Tech. Services	-	2,000.00	Other professional and technical contract services
3.5120.017.332	Travel	2,000.00	2,000.00	Travel allowance
3.5120.017.333	Field Trips	2,000.00	2,000.00	Transportation and other costs related to field trips for students
3.5120.017.351	Tuition Reimbursements	5,000.00	5,000.00	Reimburse other educational agencies for services rendered to in county studentsstudents residing within the
3.5120.017.352	Employee Education Reimbursement	4,000.00	4,000.00	Reimburse employees for approved educational expenditures required by the employer
3.5120.017.411	Supplies & Materials	93,524.15	95,599.15	Supplies for CTE classes
3.5120.017.418	Computer Software	20,000.00	10,000.00	Software for CTE classes
3.5120.017.422	Repairs	1,000.00	1,000.00	Repairs for equipment
3.5120.017.461	Non-Capitalized Equipment	5,000.00	20,000.00	Furniture and equipment less than \$5,000
3.5120.017.461.314	Non-Capitalized Equipment	-	-	Furniture and equipment less than \$5,000
3.5120.017.461.366	Non-Capitalized Equipment	-	-	Furniture and equipment less than \$5,000
3.5120.017.462	Non-Capitalized Computer Hardware	-	-	Computer hardware less than \$5,000
3.5120.017.541	Purchase of Equipment	-	-	Furniture and equipment over \$5,000
3.6120.017.312	Workshop Expenses	1,000.00	1,000.00	Amounts paid for contracted services, supplies, and participant's travel costs for workshops
3.6120.017.313	Advertising Cost	-	-	
3.6120.017.332	Travel	500.00	500.00	Travel allowance
3.6120.017.344	Mobile Communication Costs	-	-	Cellular phone and pager services
3.6120.017.411	Supplies & Materials	500.00	500.00	VoCATS supplies
3.6550.017.171	Bus Driver	499.91	499.91	Salary of the person whose assignment consists primarily of driving a vehicle
3.6550.017.211	Bus Driver Social Security	38.19	38.19	Budgeted at 7.65%
3.8100.017.392	Indirect Cost	6,894.69	6,894.69	Indirect Cost at 3.213%
3.8200.017.399	Unbudgeted Federal Grant Fund	-	-	
	Total	210,407.00	221,482.00	
Explanation:				
The 017 Federal Budget is used to provide support for CTE educators through the purchasing of equipment, materials and supplies.				
These funds are also used to provide support for the VoCats Program and to pay expenses for appropriate staff development to support the CTE Program.				

FEDERAL GRANT FUND				
026 EDUCATION FOR HOMELESS CHILD				
			PROPOSED	
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5320.026.192	Social Work & Attendance	4,000.00	5,000.00	Amount paid for extra duty performed
3.5320.026.211	Employers Soc. Sec. Cost	306.00	382.50	Budgeted at 7.65%
3.5320.026.221	Employers Retirement Cost	1,030.00	1,225.00	Budgeted Retirement Cost, 25.75%
3.5320.026.344	Mobile Communications Cost	-	-	Cellular phone and pager services
3.5330.026.143	Salary - Tutor	1,800.00	-	Tutor pay during the instructional day
3.5330.026.211	Employers Soc. Sec. Cost	137.70	-	Budgeted at 7.65%
3.5330.026.221	Employers Retirement Cost	463.50	-	Budgeted Retirement Cost, 25.75%
3.5330.026.332	Travel	2,000.00	2,000.00	Travel allowance
3.5330.026.333	Field Trips	-	-	Transportation and other costs related to field trips for students
3.5330.026.411	Supplies & Materials	500.00	4,170.31	Supplies & Materials
3.5340.026.411	Supplies & Materials - PreK Readiness	3,991.91	-	Supplies & Materials - PreK Readiness
3.5350.026.198	Extended Day Tutor Pay	2,500.00	-	
3.5350.026.211	Employers Soc. Sec. Cost	191.25	-	Budgeted at 7.65%
3.5350.026.221	Employers Retirement Cost	643.75	-	Budgeted Retirement Cost, 25.75%
3.5870.026.196	Staff Development - Participant Pay	3,000.00	2,000.00	Salary of workshop participants who attend workshops outside of instructional day
3.5870.026.211	Employers Soc. Sec. Cost	229.50	153.00	Budgeted at 7.65%
3.5870.026.221	Employers Retirement Cost	772.50	490.00	Budgeted Retirement Cost, 25.75%
3.5870.026.312	Workshop Expenses/Allowable Travel	4,500.00	5,058.38	Amounts paid for contracted services, supplies, and participant's travel costs for workshops
3.6550.026.331	Pupil Transportation	3,000.00	1,500.00	Expenditures to agencies and persons, other than employees, for transporting children to, from or between schools
3.8100.026.392	Indirect Cost	933.89	706.19	Indirect Cost at 3.213%
3.8200.026.399	Unbudgeted Federal Grant Fund	-	-	
	Total	30,000.00	22,685.38	
Explanation:				
To provide funds to develop services to meet the educational and related needs of homeless students (e.g. tutoring, counseling, enrollment, attendance, staff development, parent training, etc.)				

FEDERAL GRANT FUND				
049 IDEA TITLE VI-B PRE-SCHOOL				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5230.049.142	Salary - Teacher Assistant	-	-	3.5 Teacher Assistants
3.5230.049.142.318	Salary - Teacher Assistant	-	-	
3.5230.049.142.344	Salary - Teacher Assistant	25,112.00	25,112.00	
3.5230.049.142.347	Salary - Teacher Assistant	11,438.00	11,438.00	
3.5230.049.142.390	Salary - Teacher Assistant	29,652.80	29,652.80	
3.5230.049.142.398	Salary - Teacher Assistant	22,790.00	22,790.00	
3.5230.049.142.402	Salary - Teacher Assistant	-	-	
3.5230.049.162	Substitute Pay	-	-	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	-	-	Substitute Pay when teacher assistant subs for teacher
3.5230.049.184	Longevity Pay	3,500.00	3,500.00	Longevity Pay
3.5230.049.199	Overtime Pay	100.00	100.00	Overtime Pay
3.5230.049.211	Employers Soc. Sec. Cost	275.40	275.40	Budgeted at 7.65%
3.5230.049.211.318	Employers Soc. Sec. Cost	-	-	
3.5230.049.211.344	Employers Soc. Sec. Cost	1,921.06	1,921.06	
3.5230.049.211.347	Employers Soc. Sec. Cost	875.01	875.01	
3.5230.049.211.390	Employers Soc. Sec. Cost	2,268.44	2,268.44	
3.5230.049.211.398	Employers Soc. Sec. Cost	1,743.44	1,743.44	
3.5230.049.211.402	Employers Soc. Sec. Cost	-	-	
3.5230.049.221	Employers Retirement Cost	882.00	870.84	Budgeted Retirement Cost, 25.75%
3.5230.049.221.318	Employers Retirement Cost	-	-	
3.5230.049.221.344	Employers Retirement Cost	6,152.44	6,074.59	
3.5230.049.221.347	Employers Retirement Cost	2,802.31	2,766.85	
3.5230.049.221.390	Employers Retirement Cost	7,264.94	7,173.01	
3.5230.049.221.398	Employers Retirement Cost	5,583.55	5,512.90	
3.5230.049.221.402	Employers Retirement Cost	-	-	
3.5230.049.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
3.5230.049.231.318	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.344	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.347	Employers Hospital Cost	3,698.50	3,698.50	
3.5230.049.231.350	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.374	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.390	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.398	Employers Hospital Cost	7,397.00	7,397.00	
3.5230.049.231.402	Employers Hospital Cost	-	-	
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, 25.75%
3.5241.049.311	Contracted Services - Speech	5,000.00	5,000.00	Contracted Speech Services
3.6201.049.151	Salary - Office Personnel	45,122.52	45,122.52	Salary for Office personnel (1)
3.6201.049.184	Longevity Pay	925.00	925.00	Additional salary payment for longevity pay to those employees that qualify for longevity
3.6201.049.199	Overtime Pay	500.00	500.00	Salary paid to employees (other than drivers) for overtime hours worked
3.6201.049.211	Employers Soc. Sec. Cost	3,560.89	3,560.89	Budgeted at 7.65%
3.6201.049.221	Employers Retirement Cost	11,404.15	11,259.85	Budgeted Retirement Cost, 25.75%

FEDERAL GRANT FUND				
050 ESEA TITLE I - LEA BASIC PROGRAM				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5330.050.121	Salary Remedial and Supplemental K-12	1,241,240.00	-	Salaries 31 Classroom Teachers
3.5330.050.121.310	Salary Remedial and Supplemental K-12	-	116,000.00	
3.5330.050.121.318	Salary Remedial and Supplemental K-12	-	82,000.00	
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	-	121,000.00	
3.5330.050.121.344	Salary Remedial and Supplemental K-12	-	121,000.00	
3.5330.050.121.347	Salary Remedial and Supplemental K-12	-	37,000.00	
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	-	83,000.00	
3.5330.050.121.366	Salary Remedial and Supplemental K-12	-	75,000.00	
3.5330.050.121.374	Salary Remedial and Supplemental K-12	-	116,000.00	
3.5330.050.121.386	Salary Remedial and Supplemental K-12	-	79,000.00	
3.5330.050.121.390	Salary Remedial and Supplemental K-12	-	80,000.00	
3.5330.050.121.402	Salary Remedial and Supplemental K-12	-	131,000.00	
3.5330.050.141	Salary - TA	-	31,449.60	
3.5330.050.143	Salary - Tutor (within the instructional day)	350,000.00	14,000.00	Student tutoring during the school day
3.5330.050.143.310	Salary - Tutor (within the instructional day)	-	50,000.00	
3.5330.050.143.318	Salary - Tutor (within the instructional day)	-	2,500.00	
3.5330.050.143.327	Salary - Tutor (within the instructional day)	-	25,000.00	
3.5330.050.143.330	Salary - Tutor (within the instructional day)	-	2,250.00	
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	
3.5330.050.143.362	Salary - Tutor (within the instructional day)	-	25,000.00	
3.5330.050.143.366	Salary - Tutor (within the instructional day)	-	10,000.00	
3.5330.050.143.374	Salary - Tutor (within the instructional day)	-	25,000.00	
3.5330.050.143.386	Salary - Tutor (within the instructional day)	-	55,000.00	
3.5330.050.143.390	Salary - Tutor (within the instructional day)	-	2,500.00	
3.5330.050.143.402	Salary - Tutor (within the instructional day)	-	60,000.00	
3.5330.050.162	Substitute Pay - Regular	46,500.00	-	\$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	-	1,500.00	
3.5330.050.162.330	Substitute Pay - Regular	-	4,500.00	
3.5330.050.162.344	Substitute Pay - Regular	-	4,500.00	
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	-	4,500.00	
3.5330.050.162.386	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.390	Substitute Pay - Regular	-	3,000.00	
3.5330.050.162.402	Substitute Pay - Regular	-	4,500.00	
3.5330.050.163	Staff Development Substitute	40,000.00	1,500.00	Substitutes for Teachers attend Professional Development / Data Review /Planning

3.5330.050.163.310	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	-	1,063.00	
3.5330.050.163.330	Staff Development Substitute	-	1,630.00	
3.5330.050.163.344	Staff Development Substitute	-	1,630.00	
3.5330.050.163.347	Staff Development Substitute	-	1,630.00	
3.5330.050.163.350	Staff Development Substitute	-	1,063.00	
3.5330.050.163.362	Staff Development Substitute	-	1,063.00	
3.5330.050.163.366	Staff Development Substitute	-	1,063.00	
3.5330.050.163.374	Staff Development Substitute	-	1,063.00	
3.5330.050.163.386	Staff Development Substitute	-	1,630.00	
3.5330.050.163.390	Staff Development Substitute	-	1,063.00	
3.5330.050.163.402	Staff Development Substitute	-	326.00	
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	
3.5330.050.167.362	Salary - Teacher Assistant - when substituting	-	344.18	
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	
3.5330.050.167.402	Salary - Teacher Assistant - when substituting	-	344.18	
3.5330.050.181	Supplement Pay	71,300.00	-	Supplemental Pay for 31 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	-	6,825.00	
3.5330.050.181.344	Supplement Pay	-	6,825.00	
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	-	4,575.00	
3.5330.050.181.366	Supplement Pay	-	4,500.00	
3.5330.050.181.374	Supplement Pay	-	6,750.00	
3.5330.050.181.386	Supplement Pay	-	4,500.00	
3.5330.050.181.390	Supplement Pay	-	4,500.00	
3.5330.050.181.402	Supplement Pay	-	7,075.00	
3.5330.050.211	Employers Soc. Sec. Cost	133,802.00	3,591.65	Budgeted at 7.65%
3.5330.050.211.310	Employers Soc. Sec. Cost	-	13,710.67	
3.5330.050.211.318	Employers Soc. Sec. Cost	-	7,145.66	
3.5330.050.211.327	Employers Soc. Sec. Cost	-	8,293.16	
3.5330.050.211.330	Employers Soc. Sec. Cost	-	10,446.03	
3.5330.050.211.344	Employers Soc. Sec. Cost	-	14,098.90	
3.5330.050.211.347	Employers Soc. Sec. Cost	-	4,913.16	
3.5330.050.211.350	Employers Soc. Sec. Cost	-	10,549.91	
3.5330.050.211.362	Employers Soc. Sec. Cost	-	8,949.14	
3.5330.050.211.366	Employers Soc. Sec. Cost	-	7,157.58	
3.5330.050.211.374	Employers Soc. Sec. Cost	-	11,754.79	
3.5330.050.211.386	Employers Soc. Sec. Cost	-	10,975.79	
3.5330.050.211.390	Employers Soc. Sec. Cost	-	6,992.66	

3.5330.050.211.402	Employers Soc. Sec. Cost	-	15,548.26	
3.5330.050.221	Employers Retirement Cost	337,979.00	7,705.15	Budgeted Retirement Cost, 25.75%
3.5330.050.221.310	Employers Retirement Cost	-	30,158.07	
3.5330.050.221.318	Employers Retirement Cost	-	21,276.82	
3.5330.050.221.327	Employers Retirement Cost	-	19,806.82	
3.5330.050.221.330	Employers Retirement Cost	-	31,401.45	
3.5330.050.221.344	Employers Retirement Cost	-	31,401.45	
3.5330.050.221.347	Employers Retirement Cost	-	9,700.57	
3.5330.050.221.350	Employers Retirement Cost	-	20,541.82	
3.5330.050.221.362	Employers Retirement Cost	-	21,540.20	
3.5330.050.221.366	Employers Retirement Cost	-	19,477.50	
3.5330.050.221.374	Employers Retirement Cost	-	30,158.07	
3.5330.050.221.386	Employers Retirement Cost	-	20,541.82	
3.5330.050.221.390	Employers Retirement Cost	-	20,786.82	
3.5330.050.221.402	Employers Retirement Cost	-	33,912.70	
3.5330.050.231	Employers Hospital Cost	258,850.00	7,397.00	Hospitalization @ \$8,350 for 31 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	-	22,191.00	
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	-	22,191.00	
3.5330.050.231.386	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.390	Employers Hospital Cost	-	14,794.00	
3.5330.050.231.402	Employers Hospital Cost	-	22,191.00	
3.5330.050.232	Employers Workers Compensation	17,575.00	17,500.00	Title 1 portion of Worker's Compensation
3.5330.050.311	Contracted Services Other Pupil Support	500.00	2,000.00	Playworks, Mad Science during the school day
3.5330.050.311.310	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.318	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.327	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.330	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.344	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.347	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.350	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.362	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.366	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.374	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.386	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.390	Contracted Services Other Pupil Support	-	250.00	
3.5330.050.311.402	Contracted Services Other Pupil Support	-	100.00	
3.5330.050.312	Workshop Expenses	6,500.00	2,000.00	Registration, Travel, Meals, Materials for Instructional Staff
3.5330.050.312.310	Workshop Expenses	-	1,800.96	
3.5330.050.312.318	Workshop Expenses	-	988.92	
3.5330.050.312.327	Workshop Expenses	-	1,073.34	
3.5330.050.312.330	Workshop Expenses	-	2,327.58	
3.5330.050.312.344	Workshop Expenses	-	1,615.88	
3.5330.050.312.347	Workshop Expenses	-	1,117.56	
3.5330.050.312.350	Workshop Expenses	-	1,382.88	

3.5330.050.312.362	Workshop Expenses	-	1,049.22	
3.5330.050.312.366	Workshop Expenses	-	2,134.62	
3.5330.050.312.374	Workshop Expenses	-	2,066.28	
3.5330.050.312.386	Workshop Expenses	-	1,603.70	
3.5330.050.312.390	Workshop Expenses	-	1,165.80	
3.5330.050.312.402	Workshop Expenses	-	1,672.32	
3.5330.050.314	Printing & Binding	-	500.00	
3.5330.050.314.310	Printing & Binding	-	100.00	
3.5330.050.314.318	Printing & Binding	-	100.00	
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	-	250.00	
3.5330.050.314.347	Printing & Binding	-	250.00	
3.5330.050.314.350	Printing & Binding	-	100.00	
3.5330.050.314.362	Printing & Binding	-	100.00	
3.5330.050.314.366	Printing & Binding	-	100.00	
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	-	250.00	
3.5330.050.314.402	Printing & Binding	-	100.00	
3.5330.050.332	Travel	500.00	1,200.00	Travel non workshop related for teaching staff
3.5330.050.332.402	Travel	-	-	
3.5330.050.411	Supplies & Materials (Periodicals)	453,922.00	1,029,198.17	Classroom materials and supplies
3.5330.050.411.310	Supplies & Materials (Periodicals)	-	47,260.10	
3.5330.050.411.318	Supplies & Materials (Periodicals)	-	21,239.35	
3.5330.050.411.327	Supplies & Materials (Periodicals)	-	17,233.60	
3.5330.050.411.330	Supplies & Materials (Periodicals)	-	174,832.99	
3.5330.050.411.344	Supplies & Materials (Periodicals)	-	45,328.55	
3.5330.050.411.347	Supplies & Materials (Periodicals)	-	92,524.10	
3.5330.050.411.350	Supplies & Materials (Periodicals)	-	22,867.60	
3.5330.050.411.362	Supplies & Materials (Periodicals)	-	8,329.98	
3.5330.050.411.366	Supplies & Materials (Periodicals)	-	206,484.67	
3.5330.050.411.374	Supplies & Materials (Periodicals)	-	110,441.18	
3.5330.050.411.386	Supplies & Materials (Periodicals)	-	111,598.63	
3.5330.050.411.390	Supplies & Materials (Periodicals)	-	57,264.35	
3.5330.050.411.402	Supplies & Materials (Periodicals)	-	1,125.86	
3.5330.050.418	Computer Software & Supplies	5,000.00	-	Management / software licenses in the classroom
3.5330.050.418.310	Computer Software & Supplies	-	250.00	
3.5330.050.418.318	Computer Software & Supplies	-	500.00	
3.5330.050.418.327	Computer Software & Supplies	-	500.00	
3.5330.050.418.330	Computer Software & Supplies	-	1,250.00	
3.5330.050.418.344	Computer Software & Supplies	-	1,000.00	
3.5330.050.418.347	Computer Software & Supplies	-	750.00	
3.5330.050.418.350	Computer Software & Supplies	-	500.00	
3.5330.050.418.362	Computer Software & Supplies	-	250.00	
3.5330.050.418.366	Computer Software & Supplies	-	750.00	
3.5330.050.418.374	Computer Software & Supplies	-	500.00	
3.5330.050.418.386	Computer Software & Supplies	-	1,500.00	
3.5330.050.418.390	Computer Software & Supplies	-	250.00	
3.5330.050.418.402	Computer Software & Supplies	-	125.00	
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	325,000.00	-	Purchase of Non Capital Classroom (ipads/Chromebooks/projectors)
3.5330.050.462.310	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	Purchase of Non Capital Classroom Computer Equipment

3.5330.050.462.318	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.462.327	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	
3.5330.050.462.330	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	
3.5330.050.462.344	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	
3.5330.050.462.347	Lease/Purchase of Non-Capitalized Computer	-	5,000.00	
3.5330.050.462.350	Lease/Purchase of Non-Capitalized Computer	-	20,000.00	
3.5330.050.462.362	Lease/Purchase of Non-Capitalized Computer	-	2,500.00	
3.5330.050.462.366	Lease/Purchase of Non-Capitalized Computer	-	7,500.00	
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	-	5,000.00	
3.5330.050.462.390	Lease/Purchase of Non-Capitalized Computer	-	1,000.00	
3.5330.050.462.402	Lease/Purchase of Non-Capitalized Computer	-	500.00	
3.5350.050.198.	Extended Day Tutor	7,500.00	-	District Initiative Tutoring Increased Learning
3.5350.050.198.327	Extended Day Tutor	-	2,500.00	
3.5350.050.198.330	Extended Day Tutor	-	2,500.00	
3.5350.050.198.344	Extended Day Tutor	-	5,000.00	
3.5350.050.198.350	Extended Day Tutor	-	1,000.00	
3.5350.050.198.366	Extended Day Tutor	-	2,500.00	
3.5350.050.198.374	Extended Day Tutor	-	7,200.00	
3.5350.050.211	Employers Soc. Sec. Cost	574.00	-	Budgeted at 7.65%
3.5350.050.211.327	Employers Soc. Sec. Cost	-	191.25	
3.5350.050.211.330	Employers Soc. Sec. Cost	-	191.25	
3.5350.050.211.344	Employers Soc. Sec. Cost	-	382.50	
3.5350.050.211.350	Employers Soc. Sec. Cost	-	76.50	
3.5350.050.211.366	Employers Soc. Sec. Cost	-	191.25	
3.5350.050.211.374	Employers Soc. Sec. Cost	-	550.80	
3.5350.050.221	Employers Retirement Cost	1,931.00	-	Budget Retirement Cost, 25.75%
3.5350.050.221.327	Employers Retirement Cost	-	612.50	
3.5350.050.221.330	Employers Retirement Cost	-	612.50	
3.5350.050.221.344	Employers Retirement Cost	-	1,225.00	
3.5350.050.221.350	Employers Retirement Cost	-	245.00	
3.5350.050.221.366	Employers Retirement Cost	-	612.50	
3.5350.050.221.374	Employers Retirement Cost	-	1,764.00	
3.5350.050.451.344	Food Purchases	-	300.00	
3.5350.050.451.350	Food Purchases	-	100.00	
3.5350.050.451.374	Food Purchases	-	1,000.00	
3.5880.050.311	Contracted Services	5,200.00	1,000.00	For family engagement nights
3.5880.050.311.310	Contracted Services	-	250.00	
3.5880.050.311.318	Contracted Services	-	250.00	
3.5880.050.311.327	Contracted Services	-	250.00	
3.5880.050.311.330	Contracted Services	-	250.00	
3.5880.050.311.344	Contracted Services	-	250.00	
3.5880.050.311.347	Contracted Services	-	250.00	
3.5880.050.311.350	Contracted Services	-	100.00	
3.5880.050.311.362	Contracted Services	-	250.00	
3.5880.050.311.366	Contracted Services	-	250.00	
3.5880.050.311.374	Contracted Services	-	250.00	
3.5880.050.311.386	Contracted Services	-	250.00	
3.5880.050.311.390	Contracted Services	-	250.00	
3.5880.050.311.402	Contracted Services	-	250.00	
3.5880.050.312	Workshop Expenses	275.00	-	Professional Development
3.5880.050.314	Print/Binding Fees	2,600.00	500.00	Reproduction and binding of publications

3.5880.050.314.310	Print/Binding Fees	-	100.00	
3.5880.050.314.318	Print/Binding Fees	-	100.00	
3.5880.050.314.327	Print/Binding Fees	-	100.00	
3.5880.050.314.330	Print/Binding Fees	-	100.00	
3.5880.050.314.344	Print/Binding Fees	-	100.00	
3.5880.050.314.347	Print/Binding Fees	-	100.00	
3.5880.050.314.350	Print/Binding Fees	-	600.00	
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	-	100.00	
3.5880.050.314.386	Print/Binding Fees	-	100.00	
3.5880.050.314.390	Print/Binding Fees	-	100.00	
3.5880.050.314.402	Print/Binding Fees	-	100.00	
3.5880.050.411	Supplies	75,000.00	10,000.00	Family Engagement Events District Science Fair, Catch the Reading Bud Tots in Training and School
3.5880.050.411.310	Supplies	-	6,567.12	
3.5880.050.411.318	Supplies	-	3,448.24	
3.5880.050.411.327	Supplies	-	3,772.48	
3.5880.050.411.330	Supplies	-	8,589.76	
3.5880.050.411.344	Supplies	-	5,795.12	
3.5880.050.411.347	Supplies	-	3,942.32	
3.5880.050.411.350	Supplies	-	4,611.36	
3.5880.050.411.362	Supplies	-	3,679.84	
3.5880.050.411.366	Supplies	-	7,848.64	
3.5880.050.411.374	Supplies	-	7,586.16	
3.5880.050.411.386	Supplies	-	5,748.80	
3.5880.050.411.390	Supplies	-	4,127.60	
3.5880.050.411.402	Supplies	-	6,073.04	
3.5881.050.131	Salaries - Teacher	140,920.00	136,014.40	Salaries for 2.2 Teachers at Parent Resource Centers
3.5881.050.181	Supplement Pay	7,076.00	7,241.00	Supplemental Pay for Parent Resource Center Teachers
3.5881.050.211	Employers Soc. Sec. Cost	11,322.00	10,959.04	Budgeted at 7.65%
3.5881.050.221	Employers Retirement Cost	36,287.00	35,097.58	Budgeted Retirement Cost, 25.75%
3.5881.050.231	Employers Hospital Cost	18,370.00	16,273.40	Hospitalization Cost @ \$8,350
3.5881.050.311	Contracted Services	1,000.00	5,150.00	Amounts paid for non-payroll professional and technical services performed under contract
3.5881.050.312	Workshop Expenses	200.00	-	PRC Staff Professional Development cost
3.5881.050.314	Print/Binding Fees	2,200.00	1,500.00	Parent Resource Center flyers, calendars, activities
3.5881.050.411	Supplies & Materials	8,100.00	8,100.00	Parent Resource Center Supplies and Materials
3.5881.050.462	Technology Equipment	4,000.00	-	Parent Resource Center Computer Equipment
3.6300.050.113.810	Director/Supervisor	97,560.00	93,807.96	1 position (100%)
3.6300.050.151.810	Salary - Office Personnel	50,427.00	46,434.36	Salary Title 1 Secretary
3.6300.050.184	Longevity Pay	5,388.00	4,500.00	Longevity Cost
3.6300.050.211	Employers Soc. Sec. Cost	11,733.00	-	Budgeted at 7.65%
3.6300.050.211.810	Employers Soc. Sec. Cost	-	11,072.79	Budgeted at 7.65%
3.6300.050.221	Employers Retirement Cost	39,494.00	-	Budgeted Retirement Cost, 25.75%
3.6300.050.221.810	Employers Retirement Cost	-	35,461.87	Budgeted Retirement Cost, 25.75%
3.6300.050.231.810	Employers Hospital Cost	16,700.00	14,794.00	Hospitalization Cost @ \$8,350 - 2 positions
3.6300.050.312.810	Workshop Expenses	2,500.00	2,500.00	Director and Admin Assist.Cost
3.6300.050.314.810	Printing & Binding	200.00	-	Director and Admin Assist. Printing
3.6300.050.332.810	Travel	400.00	1,000.00	Office Support Travel
3.6300.050.361.810	Membership Dues	150.00	200.00	Director and Admin Assist. Memberships
3.6300.050.411.810	Supplies & Materials (Periodicals)	1,500.00	3,000.00	Admin Supplies & Materials
3.6300.050.418.810	Computer Software & Supplies	8,800.00	7,700.00	Computer programs, annual renewable license code and maintenance fees for computer software.
3.6300.050.462.810	Lease/Purchase of Non-Capitalized Computer	-	4,000.00	Admin Computer Equipment

FEDERAL GRANT FUND				
051 ESEA TITLE I - MIGRANT REGULAR				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5330.051.135	Salary - Teacher	53,914.00	51,840.00	80% position
3.5330.051.135.392	Salary - Teacher	-	-	
3.5330.051.143	Salary - Tutors	20,000.00	20,000.00	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	5,868.62	5,709.96	Budgeted at 7.65%
3.5330.051.211.392	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5330.051.221	Employers Retirement Cost	19,753.86	13,386.80	Budgeted Retirement Cost, 25.75%
3.5330.051.221.392	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
3.5330.051.231	Employers Hospital Cost	6,680.00	5,917.60	Employers Hospital Cost @ \$8,350/employee
3.5330.051.231.392	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,350/employee
3.5330.051.232	Employers Workers Compensation	800.00	800.00	Migrant portion of system worker's comp
3.5330.051.312	Workshop Expenses	6,000.00	6,000.00	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	3,000.00	3,000.00	Transportation and other costs related to field trips for students
3.5330.051.411	Supplies & Materials	26,367.73	39,862.55	Supplies for Tutors/Recruiters
3.5330.051.418	Computer Software	2,500.00	-	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	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	306.00	Budgeted at 7.65%
3.5340.051.221	Employers Retirement Cost	1,030.00	2,000.00	Budgeted Retirement Cost, 25.75%
3.5340.051.411	Supplies & Materials	1,500.00	-	Supplies and Materials
3.5350.051.173	Extended Day - Custodian	1,000.00	1,000.00	
3.5350.051.198	Extended Day - Tutor Pay	3,000.00	3,000.00	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	306.00	Budgeted at 7.65%
3.5350.051.221	Employers Retirement Cost	1,030.00	980.00	Budgeted Retirement Cost, 25.75%
3.5880.051.411	Parent Involvement - Supplies & Materials	2,000.00	2,000.00	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
3.6110.051.332	Travel	518.40	-	Local travel allowance
3.6200.051.131	Salary - Instructional Support I	6,740.00	6,480.00	0.10 position
3.6200.051.181	Supplement Pay	6,350.04	6,350.04	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	5,000.00	5,000.00	Amount paid to the person for extra duty performed
3.6200.051.211	Employers Soc. Sec. Cost	1,363.99	1,363.99	Budgeted at 7.65%
3.6200.051.221	Employers Retirement Cost	4,658.19	4,368.33	Budgeted Retirement Cost, 25.75%
3.6200.051.231	Employers Hospital Cost	835.00	739.70	Employers Hospital Cost @ \$8,350/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	4,000.00	4,000.00	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	5,841.59	6,352.45	Indirect Cost at 3.213%

FEDERAL GRANT FUND				
060 IDEA VI-B HANDICAPPED				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5210.060.121	Salary - Teachers	-	-	5 Teachers
3.5210.060.121.318	Salary - Teachers	-	-	
3.5210.060.121.327	Salary - Teachers	-	-	
3.5210.060.121.350	Salary - Teachers	64,890.00	64,890.00	
3.5210.060.121.354	Salary - Teachers	46,600.00	46,600.00	
3.5210.060.121.366	Salary - Teachers	-	-	
3.5210.060.121.380	Salary - Teachers	54,740.00	54,740.00	
3.5210.060.121.398	Salary - Teachers	-	-	
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	6,048.00	6,048.00	
3.5210.060.133.380	Salary - Psychologist	-	-	
3.5210.060.133.392	Salary - Psychologist	6,048.00	6,048.00	
3.5210.060.133.398	Salary - Psychologist	6,732.00	6,732.00	
3.5210.060.142	Salary - Teacher Assistants	-	-	73.44 Teacher Assistants
3.5210.060.142.302	Salary - Psychologist	-	-	
3.5210.060.142.310	Salary - Teacher Assistants	16,202.40	16,202.40	
3.5210.060.142.314	Salary - Teacher Assistants	72,446.40	72,446.40	
3.5210.060.142.318	Salary - Teacher Assistants	-	-	
3.5210.060.142.327	Salary - Teacher Assistants	-	-	
3.5210.060.142.330	Salary - Teacher Assistants	145,770.00	145,770.00	
3.5210.060.142.344	Salary - Teacher Assistants	-	-	
3.5210.060.142.347	Salary - Teacher Assistants	20,124.00	20,124.00	
3.5210.060.142.350	Salary - Teacher Assistants	47,626.80	47,626.80	
3.5210.060.142.354	Salary - Teacher Assistants	89,818.40	89,818.40	
3.5210.060.142.366	Salary - Teacher Assistants	178,690.80	178,690.80	
3.5210.060.142.374	Salary - Teacher Assistants	62,487.60	62,487.60	
3.5210.060.142.378	Salary - Teacher Assistants	119,264.80	119,264.80	
3.5210.060.142.380	Salary - Teacher Assistants	192,210.00	192,210.00	
3.5210.060.142.386	Salary - Teacher Assistants	-	-	
3.5210.060.142.390	Salary - Teacher Assistants	122,601.60	122,601.60	
3.5210.060.142.392	Salary - Teacher Assistants	83,936.00	83,936.00	
3.5210.060.142.394	Salary - Teacher Assistants	122,636.00	122,636.00	
3.5210.060.142.398	Salary - Teacher Assistants	235,588.40	235,588.40	
3.5210.060.142.402	Salary - Teacher Assistants	40,488.80	40,488.80	
3.5210.060.144	Salary - EC Interpreter	-	-	4 interpreters
3.5210.060.144.327	Salary - EC Interpreter	32,752.30	32,752.30	
3.5210.060.144.354	Salary - EC Interpreter	42,324.90	42,324.90	
3.5210.060.144.366	Salary - EC Interpreter	31,207.40	31,207.40	
3.5210.060.144.386	Salary - EC Interpreter	31,207.40	31,207.40	
3.5210.060.146	Salary - Teacher	-	-	Salary for summer contracts
3.5210.060.162	Substitute Pay	-	-	Substitute Pay
3.5210.060.167	Salary - TA Sub for Teachers	-	-	Sub pay for teacher assistants who subs for teachers
3.5210.060.181	Salary - Supplement Pay	-	-	Supplementary Pay
3.5210.060.184	Longevity Pay	-	-	Longevity pay

3.5210.060.199	Overtime Pay	-	-	Salary paid to employees (other than drivers) for overtime hours worked
3.5210.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5210.060.211.302	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.310	Employers Soc. Sec. Cost	1,239.48	1,239.48	
3.5210.060.211.314	Employers Soc. Sec. Cost	5,542.14	5,542.14	
3.5210.060.211.318	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.327	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.330	Employers Soc. Sec. Cost	11,151.40	11,151.40	
3.5210.060.211.344	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.347	Employers Soc. Sec. Cost	1,539.49	1,539.49	
3.5210.060.211.350	Employers Soc. Sec. Cost	3,643.45	3,643.45	
3.5210.060.211.354	Employers Soc. Sec. Cost	6,871.11	6,871.11	
3.5210.060.211.366	Employers Soc. Sec. Cost	13,669.83	13,669.83	
3.5210.060.211.374	Employers Soc. Sec. Cost	4,780.30	4,780.30	
3.5210.060.211.378	Employers Soc. Sec. Cost	9,123.74	9,123.74	
3.5210.060.211.380	Employers Soc. Sec. Cost	14,704.06	14,704.06	
3.5210.060.211.386	Employers Soc. Sec. Cost	-	-	
3.5210.060.211.390	Employers Soc. Sec. Cost	9,379.02	9,379.02	
3.5210.060.211.392	Employers Soc. Sec. Cost	6,421.10	6,421.10	
3.5210.060.211.394	Employers Soc. Sec. Cost	9,381.65	9,381.65	
3.5210.060.211.398	Employers Soc. Sec. Cost	18,022.50	18,022.50	
3.5210.060.211.402	Employers Soc. Sec. Cost	3,097.39	3,097.39	
3.5210.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
3.5210.060.221.302	Employers Retirement Cost	-	-	
3.5210.060.221.310	Employers Retirement Cost	3,969.59	3,969.59	
3.5210.060.221.314	Employers Retirement Cost	17,749.37	17,749.37	
3.5210.060.221.318	Employers Retirement Cost	-	-	
3.5210.060.221.327	Employers Retirement Cost	-	-	
3.5210.060.221.330	Employers Retirement Cost	35,713.65	35,713.65	
3.5210.060.221.344	Employers Retirement Cost	-	-	
3.5210.060.221.347	Employers Retirement Cost	4,930.38	4,930.38	
3.5210.060.221.350	Employers Retirement Cost	11,668.56	11,668.56	
3.5210.060.221.354	Employers Retirement Cost	22,005.50	22,005.50	
3.5210.060.221.366	Employers Retirement Cost	43,779.24	43,779.24	
3.5210.060.221.374	Employers Retirement Cost	15,309.46	15,309.46	
3.5210.060.221.378	Employers Retirement Cost	29,219.88	29,219.88	
3.5210.060.221.380	Employers Retirement Cost	47,091.46	47,091.46	
3.5210.060.221.386	Employers Retirement Cost	-	-	
3.5210.060.221.390	Employers Retirement Cost	30,037.39	30,037.39	
3.5210.060.221.392	Employers Retirement Cost	20,564.33	20,564.33	
3.5210.060.221.394	Employers Retirement Cost	30,045.83	30,045.83	
3.5210.060.221.398	Employers Retirement Cost	57,719.15	57,719.15	
3.5210.060.221.402	Employers Retirement Cost	9,919.76	9,919.76	
3.5210.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,350/employee
3.5210.060.231.302	Employers Hospital Cost	-	-	
3.5210.060.231.310	Employers Hospital Cost	7,397.00	7,397.00	
3.5210.060.231.314	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.318	Employers Hospital Cost	-	-	
3.5210.060.231.327	Employers Hospital Cost	-	-	
3.5210.060.231.330	Employers Hospital Cost	44,382.00	44,382.00	
3.5210.060.231.344	Employers Hospital Cost	-	-	
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	22,191.00	22,191.00	
3.5210.060.231.366	Employers Hospital Cost	59,176.00	59,176.00	
3.5210.060.231.374	Employers Hospital Cost	22,191.00	22,191.00	
3.5210.060.231.378	Employers Hospital Cost	36,985.00	36,985.00	
3.5210.060.231.380	Employers Hospital Cost	66,573.00	66,573.00	
3.5210.060.231.386	Employers Hospital Cost	-	-	
3.5210.060.231.390	Employers Hospital Cost	36,985.00	36,985.00	
3.5210.060.231.392	Employers Hospital Cost	29,588.00	29,588.00	
3.5210.060.231.394	Employers Hospital Cost	36,985.00	36,985.00	
3.5210.060.231.398	Employers Hospital Cost	81,367.00	81,367.00	
3.5210.060.231.402	Employers Hospital Cost	14,794.00	14,794.00	
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	-	-	Contracted Physical/Occupational Therapy services
3.6200.060.151	Salary - Office	-	-	Salary for 1 office support personnel
3.6200.060.184	Longevity Pay	-	-	
3.6200.060.199	Overtime Pay	-	-	
3.6200.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.6200.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
3.6200.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,350/employee
3.6201.060.151	Salary - Office Personnel	-	-	Salary for .3 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.6550.060.147	Salary - Bus Monitor	-	-	Salary for 9.65 bus monitors (18)
3.6550.060.147.318	Salary - Bus Monitor	11,352.00	11,352.00	
3.6550.060.147.327	Salary - Bus Monitor	16,426.00	16,426.00	
3.6550.060.147.344	Salary - Bus Monitor	15,497.20	15,497.20	
3.6550.060.147.347	Salary - Bus Monitor	10,732.80	10,732.80	
3.6550.060.147.350	Salary - Bus Monitor	27,743.60	27,743.60	
3.6550.060.147.362	Salary - Bus Monitor	-	-	
3.6550.060.147.380	Salary - Bus Monitor	39,130.00	39,130.00	
3.6550.060.147.386	Salary - Bus Monitor	15,497.20	15,497.20	
3.6550.060.147.390	Salary - Bus Monitor	11,266.00	11,266.00	
3.6550.060.147.392	Salary - Bus Monitor	32,404.80	32,404.80	
3.6550.060.147.394	Salary - Bus Monitor	19,883.20	19,883.20	
3.6550.060.147.398	Salary - Bus Monitor	15,445.60	15,445.60	
3.6550.060.147.402	Salary - Bus Monitor	15,583.20	15,583.20	
3.6550.060.184	Longevity Pay	-	-	Longevity Pay
3.6550.060.199	Overtime Pay	-	-	Overtime Pay
3.6550.060.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.6550.060.211.318	Employers Soc. Sec. Cost	868.42	868.42	
3.6550.060.211.327	Employers Soc. Sec. Cost	1,256.59	1,256.59	
3.6550.060.211.344	Employers Soc. Sec. Cost	1,185.54	1,185.54	
3.6550.060.211.347	Employers Soc. Sec. Cost	821.06	821.06	
3.6550.060.211.350	Employers Soc. Sec. Cost	2,122.38	2,122.38	
3.6550.060.211.362	Employers Soc. Sec. Cost	-	-	
3.6550.060.211.380	Employers Soc. Sec. Cost	2,993.44	2,993.44	
3.6550.060.211.386	Employers Soc. Sec. Cost	1,185.54	1,185.54	
3.6550.060.211.390	Employers Soc. Sec. Cost	861.85	861.85	

3.6550.060.211.392	Employers Soc. Sec. Cost	2,478.97	2,478.97	
3.6550.060.211.394	Employers Soc. Sec. Cost	1,521.07	1,521.07	
3.6550.060.211.398	Employers Soc. Sec. Cost	1,181.59	1,181.59	
3.6550.060.211.402	Employers Soc. Sec. Cost	1,192.12	1,192.12	
3.6550.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
3.6550.060.221.318	Employers Retirement Cost	2,781.24	2,781.24	
3.6550.060.221.327	Employers Retirement Cost	4,024.37	4,024.37	
3.6550.060.221.344	Employers Retirement Cost	3,796.81	3,796.81	
3.6550.060.221.347	Employers Retirement Cost	2,629.54	2,629.54	
3.6550.060.221.350	Employers Retirement Cost	6,797.19	6,797.19	
3.6550.060.221.362	Employers Retirement Cost	-	-	
3.6550.060.221.380	Employers Retirement Cost	9,586.85	9,586.85	
3.6550.060.221.386	Employers Retirement Cost	3,796.81	3,796.81	
3.6550.060.221.390	Employers Retirement Cost	2,760.17	2,760.17	
3.6550.060.221.392	Employers Retirement Cost	7,939.17	7,939.17	
3.6550.060.221.394	Employers Retirement Cost	4,871.38	4,871.38	
3.6550.060.221.398	Employers Retirement Cost	3,784.17	3,784.17	
3.6550.060.221.402	Employers Retirement Cost	3,817.88	3,817.88	
3.6550.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$8,350/employee
3.6550.060.231.318	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.231.327	Employers Hospital Cost	-	-	
3.6550.060.231.344	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.231.347	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.231.350	Employers Hospital Cost	14,794.00	14,794.00	
3.6550.060.231.362	Employers Hospital Cost	-	-	
3.6550.060.231.380	Employers Hospital Cost	14,794.00	14,794.00	
3.6550.060.231.386	Employers Hospital Cost	-	-	
3.6550.060.231.390	Employers Hospital Cost	-	-	
3.6550.060.231.392	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.231.394	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.231.398	Employers Hospital Cost	-	-	
3.6550.060.231.402	Employers Hospital Cost	7,397.00	7,397.00	
3.6550.060.311	Contracted Services - Servs. Transport	-	-	Contract transportation
3.8100.060.392	Indirect Cost	-	-	Indirect Cost at 3.213%
3.8200.060.399	Unbudgeted Federal Grant Fund	948,310.59	948,310.59	Unbudgeted funds
	Total	4,201,224.55	4,201,224.55	
Explanation:				
Revenue: Monies are based on a formula that includes poverty, average expenditures, and ADM.				
Expenditures: Expenditures for the current monies are controlled by a grant application process. Monies will support the special education program by paying for teachers, psychologists, interpreters, teacher assistants, qualified professionals (for day treatment), director and office staff, bus monitors, and other program support.				

FEDERAL GRANT FUND				
103 TITLE II - IMPROVING TEACHER QUALITY				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.103.121	Salary - Teacher	125,840.00	-	3 Teachers
3.5110.103.121.354	Salary - Teacher	-	80,000.00	
3.5110.103.121.366	Salary - Teacher	-	44,000.00	
3.5110.103.162	Substitute Pay for Sick	4,800.00	5,250.00	Sub pay
3.5110.103.162.354	Substitute Pay for Sick	-	-	
3.5110.103.162.366	Substitute Pay for Sick	-	-	
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	2,000.00	-	Sub pay for TA subbing for teacher
3.5110.103.181	Supplement	6,825.00	-	Supplement pay for teachers/instructional support
3.5110.103.181.354	Supplement	-	4,575.00	
3.5110.103.181.366	Supplement	-	2,325.00	
3.5110.103.193	Mentor Pay	11,000.00	10,000.00	BT Lead Mentor stipends x 10 months
3.5110.103.196	Salary - Workshop Participant	-	10,000.00	Teachers to Summer Math Institute
3.5110.103.211	Social Security	18,396.00	9,581.63	Budgeted at 7.65%
3.5110.103.211.354	Social Security	-	6,469.99	
3.5110.103.211.366	Social Security	-	3,543.86	
3.5110.103.221	Retirement	36,994.00	4,900.00	Budgeted Retirement Cost, 25.75%
3.5110.103.221.354	Retirement	-	20,720.88	
3.5110.103.221.366	Retirement	-	11,349.63	
3.5110.103.231	Hospitalization	25,050.00	-	Hospitalization Cost @ \$8,350
3.5110.103.231.354	Hospitalization	-	14,794.00	
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	70,000.00	150,000.00	NBCT speaker, V. Academy, Classworks, Schools that Lead
3.5110.103.312	Workshop Expenses	100,000.00	150,000.00	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	20,347.00	57,238.52	Book studies, small tech devices
3.5400.103.312	Workshop Expenses	8,000.00	15,000.00	Principals PD
3.5810.103.142	Teacher Assistant Salary - Media	60,000.00	-	4 Media TAs
3.5810.103.211	Social Security	4,590.00	-	Budgeted at 7.65%
3.5810.103.221	Retirement	15,450.00	-	Budgeted Retirement Cost, 25.75%
3.5810.103.231	Hospitalization	16,700.00	-	Hospitalization calculated at \$8,350
3.5870.103.462	Computer Equipment	5,000.00	8,000.00	Replacement for aging equip
3.6110.103.135	Salary - Lead Teacher	53,040.00	50,000.00	1 position
3.6110.103.146	Salary - Specialist Pay	750.00	750.00	School-based specialist duties
3.6110.103.181	Supplement Pay	2,500.00	2,500.00	Supplement pay for teachers/instructional support
3.6110.103.192	Stipend	135,000.00	165,000.00	Virtual Academy, CCRG, IC-RECHS, ACT Review
3.6110.103.211	Social Security	14,634.00	16,696.13	Budgeted at 7.65%
3.6110.103.221	Retirement	49,257.00	53,471.25	Budgeted Retirement Cost, 25.75%
3.6110.103.231	Hospitalization	8,350.00	7,397.00	Hospitalization calculated at \$8,350
3.6110.103.312.810	Workshop Expenses	-	-	
3.6110.103.312	Workshop Expenses	1,000.00	2,000.00	Directors PD

FEDERAL GRANT FUND				
104 TITLE III - LANGUAGE ACQUISITION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5270.104.135	Salary - Lead Teacher	40,436.00	38,880.00	Salary for 60% Lead Teacher
3.5270.104.135.390	Salary - Lead Teacher	-	-	
3.5270.104.143	Salary - Tutor Pay	4,000.00	13,350.00	Salary of the person hired and assigned to perform tutorial duties as their primary job
3.5270.104.181	Supplement	2,100.00	2,100.00	Supplement for Teachers paid out of 104
3.5270.104.181.390	Supplement	-	-	
3.5270.104.198	Tutorial Pay	5,000.00	-	Salary for tutorial pay for extra duty tutors performing tutoring and remediation after the regular school day
3.5270.104.211	Employers Soc. Sec. Cost	3,943.00	4,156.25	Budgeted at 7.65%
3.5270.104.211.390	Employers Soc. Sec. Cost	-	-	
3.5270.104.221	Employers Retirement Cost	13,271.00	10,040.10	Budgeted Retirement Cost, 25.75%
3.5270.104.221.390	Employers Retirement Cost	-	-	
3.5270.104.231	Employers Hospital Cost	5,010.00	4,438.20	Hospitalization calculated at \$8,350
3.5270.104.231.390	Employers Hospital Cost	-	-	
3.5270.104.232	Workers Compensations	700.00	600.00	Title III Portion of Workers' Compensation
3.5270.104.332	Travel	1,100.00	1,199.51	Local travel allowance
3.5270.104.332.390	Travel	-	-	
3.8100.104.392	Indirect Cost	1,510.20	1,495.28	Indirect Cost at 3.213%
3.8200.104.399	Unbudgeted Federal Grant Fund	-	-	
	Total	<u>77,070.20</u>	<u>76,259.34</u>	
Explanation:				
Title III Language Acquisition (PRC 104) is a federally funded program. This is a program to supplement/enhance services for immigrant and Limited English Proficient Students. This is what the carryover money will be used for.				

FEDERAL GRANT FUND				
108 STUDENT SUPPORT AND ACADEMIC ENRICHMENT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.108.163	Staff Development - Sub Pay	20,000.00	30,000.00	Sub pay for staff development
3.5110.108.166	Teacher Assistant Pay - Staff Development	1,500.00	0.00	
3.5110.108.191	Curriculum Development Pay	0.00	0.00	Development of curriculum
3.5110.108.192	Additional Responsibility Stipend	50,000.00	53,400.00	Digital Learning coaches x 22
3.5110.108.211	Employers Soc. Sec. Cost	5,469.75	6,380.10	Budgeted at 7.65%
3.5110.108.221	Employers Retirement Cost	12,875.00	13,083.00	Budgeted Retirement Cost, 25.75%
3.5110.108.232	Employers Workers Compensation	600.00	600.00	Workers Compensation expense
3.5110.108.311	Contracted Services	95,000.00	100,000.00	Contracted services
3.5110.108.312	Workshop Expenses	95,000.00	0.00	Workshop expenses
3.5110.108.411	Supplies & Materials	180,309.39	0.00	Supplies and Materials
3.5130.108.121	Salary - Teacher (Retired)	20,000.00	0.00	Retired teacher
3.5130.108.211	Employers Soc. Sec. Cost	1,530.00	0.00	Budgeted at 7.65%
3.5330.108.312	Workshop Expenses	0.00	100,000.00	Workshop expenses
3.5330.108.411	Supplies & Materials	0.00	176,734.10	Supplies and Materials
3.5350.108.333	Field Trips	2,000.00	5,000.00	Field trip expenses
3.5860.108.418	Computer Software & Supplies	132,000.00	140,000.00	Computer Software & Supplies
3.5870.108.196	Staff Development - Participant Pay	4,500.00	5,000.00	Staff Development - Participant Pay
3.5870.108.211	Employers Soc. Sec. Cost	344.25	382.50	Budgeted at 7.65%
3.5870.108.221	Employers Retirement Cost	1,158.75	1,225.00	Budgeted Retirement Cost, 25.75%
3.5870.108.311	Contracted Services	-	-	
3.5880.108.311	Contracted Services	-	-	
3.6110.108.462	Computer Equipment	24,000.00	25,500.00	Computer Equipment
3.8100.108.392	Indirect Cost	17,712.86	17,906.20	Indirect Cost at 3.213%
3.8200.108.392	Unbudgeted Funds	-	-	
	Total	664,000.00	675,210.90	

FEDERAL GRANT FUND				
109 RURAL AND LOW-INCOME SCHOOL				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.109.121	Salary - Teacher	122,720.00	-	3 Teachers
3.5110.109.121.347	Salary - Teacher	-	42,000.00	
3.5110.109.121.374	Salary - Teacher	-	42,000.00	
3.5110.109.121.380	Salary - Teacher	-	-	
3.5110.109.121.386	Salary - Teacher	-	42,000.00	
3.5110.109.162	Sub Pay	4,890.00	-	Sub Pay
3.5110.109.162.347	Sub Pay	-	1,630.00	
3.5110.109.162.374	Sub Pay	-	1,630.00	
3.5110.109.162.380	Sub Pay	-	-	
3.5110.109.162.386	Sub Pay	-	1,630.00	
3.5110.109.163	Sub Pay - Workshop	40,000.00	50,000.00	Sub Pay - Staff Development
3.5110.109.167	Sub Pay - Teacher Assistant as Teacher	700.00	1,630.00	
3.5110.109.181	Supplement pay	6,750.00	-	Supplement pay for teachers/instructional support
3.5110.109.181.347	Supplement pay	-	2,325.00	
3.5110.109.181.374	Supplement pay	-	2,325.00	
3.5110.109.181.380	Supplement pay	-	-	
3.5110.109.181.386	Supplement pay	-	2,325.00	
3.5110.109.211	Employers Soc. Sec. Cost	13,392.00	3,949.70	Budgeted at 7.65%
3.5110.109.211.347	Employers Soc. Sec. Cost	-	3,515.56	
3.5110.109.211.374	Employers Soc. Sec. Cost	-	3,515.56	
3.5110.109.211.380	Employers Soc. Sec. Cost	-	-	
3.5110.109.211.386	Employers Soc. Sec. Cost	-	3,515.56	
3.5110.109.221	Employers Retirement Cost	33,519.00	399.35	Budgeted Retirement Cost, 25.75%
3.5110.109.221.347	Employers Retirement Cost	-	10,859.63	
3.5110.109.221.374	Employers Retirement Cost	-	10,859.63	
3.5110.109.221.380	Employers Retirement Cost	-	-	
3.5110.109.221.386	Employers Retirement Cost	-	10,859.63	
3.5110.109.231	Employers Hospital Cost	25,050.00	-	Hospitalization calculated at \$8,350 per employee
3.5110.109.231.347	Employers Hospital Cost	-	7,397.00	
3.5110.109.231.374	Employers Hospital Cost	-	7,397.00	
3.5110.109.231.380	Employers Hospital Cost	-	-	
3.5110.109.231.386	Employers Hospital Cost	-	7,397.00	
3.5110.109.232	Employers Worker Compensation	3,000.00	2,500.00	Workers Compensation expense
3.5110.109.311	Contracted Services	-	-	
3.5110.109.312	Workshop Expenses	1,929.00	20,000.00	Workshop expenses
3.5110.109.411	Supplies & Materials	5,000.00	28,637.44	Dreambox, IXL Learning
3.5110.109.418	Computer Software and Supplies	47,000.00	70,000.00	Computer software
3.5110.109.418.314	Computer Software and Supplies	-	-	
3.5110.109.462	Computer Equipment	35,000.00	50,000.00	Chromebooks, Projectors
3.5270.109.121	Salary - Teacher	46,904.00	-	1 position
3.5270.109.121.366	Salary - Teacher	-	44,000.00	
3.5270.109.162	Sub Pay - Regular Absence	1,630.00	-	Sub Pay
3.5270.109.162.366	Sub Pay - Regular Absence	-	1,630.00	Sub Pay

FEDERAL GRANT FUND				
118 IDEA VI-B SPECIAL NEEDS TARGETED ASSISTANCE				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
3.5210.118.163	Substitute Pay	-	-	Sub Pay
3.5210.118.196	Staff Development Participant Pay	-	-	Staff Development Participant Pay
3.5210.118.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5210.118.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
3.5210.118.232	Workers Compensations	100.00	-	Workers Compensations
3.5210.118.312	Workshop Expenses	1,200.00	-	Workshop Expenses
3.5210.118.314	Printing and Binding	50.00	-	Printing and Binding
3.5210.118.361	Membership Dues and Fees	750.00	-	Membership Dues and Fees
3.5210.118.411	Supplies & Materials	2,000.00	-	Supplies & Materials
3.5210.118.418	Computer Software & Supplies	700.00	-	Computer Software & Supplies
3.5210.118.462	Computer Equipment	-	-	
3.5240.118.312	Speech Workshop Expense	-	-	
3.5240.118.361	Membership Dues and Fees	2,500.00	-	Membership Dues and Fees
3.5240.118.411	Supplies & Materials	3,500.00	-	Supplies & Materials - Speech
3.5241.118.312	Workshop Expenses	850.00	-	Workshop Expenses - Speech
3.5840.118.312	Workshop Expenses	850.00	-	Workshop Expenses - Health
3.6200.118.312	Workshop Expenses	-	-	
3.8100.118.392	Indirect Cost	-	-	Indirect Cost
3.8200.118.399	Unbudgeted Federal Grant Funds	-	-	Unbudgeted Federal Grant Funds
	Total	12,500.00	-	
Explanation:				
The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.				

FEDERAL GRANT FUND				
119 IDEA VI-B PRESCHOOL TARGETED ASSISTANCE				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5230.119.163	Substitute Pay		2,000.00	Sub Pay
3.5230.119.211	Employers Soc. Sec. Cost		153.00	Budgeted at 7.65%
3.5230.119.232	Workers Compensation		75.00	Workers Compensation
3.5230.119.312	Workshop Expense		1,700.00	Workshop Expense
3.5230.119.411	Supplies & Materials	2,000.00	2,750.00	Supplies & Materials
3.5230.119.418	Computer Software & Supplies		750.00	Computer Software & Supplies
3.5230.119.459	Other Food Purchases		-	
3.8100.119.392	Indirect Cost		238.66	Indirect Cost at 3.213%
3.8200.119.399	Unbudgeted Federal Grant Funds		21.58	Unbudgeted Federal Grant Funds
	Total	2,000.00	7,688.24	
Explanation:				
The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.				

FEDERAL GRANT FUND				
163 CARES ACT - K-12 EMERGENCY RELIEF FUND				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET		
CODE		BUDGET		BUDGET
DESCRIPTION				
APPROPRIATIONS				
3.5110.163.312	Workshop Expense	-	-	
3.5110.163.411	Supplies and Materials	-	-	
3.5110.163.418	Computer Software	-	502,958.17	Canvas, Newsela, Achieve3000, Zoom, Progress Learning, Screencastify
3.5110.163.462	Computer Hardware	-	-	
3.5210.163.312	Workshop Expense	-	-	
3.5210.163.411	Supplies and Materials	-	-	
3.5210.163.462	Computer Hardware	-	-	
3.5310.163.319	Other Prof/Tech	-	-	
3.5310.163.344	Mobile Communication	-	-	
3.5310.163.462	Computer Hardware	-	-	
3.5810.163.411	Supplies and Materials	-	-	
3.6400.163.411	Supplies and Materials	-	-	
3.6540.163.311	Contracted Services	-	-	
3.6540.163.411	Supplies and Materials	-	-	
3.6540.163.461	Non-Cap Equip	-	-	
3.8100.163.392	Indirect Cost	-	16,160.05	Indirect Cost at 3.213%
3.8200.163.399	Unbudgeted Federal Grant Funds	-	-	
Total		-	519,118.22	
The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by the Coronavirus Aid, Relief and Economic Security Act of 2020 (CARES Act), is intended to assist eligible public school units during the novel coronavirus pandemic.				
Allocations to eligible units are made in proportion to the amount of funds such units received under Title I, Part A in the most recent fiscal year.				
Expired September 30, 2022				

FEDERAL GRANT FUND				
169 GEER - SPECIALIZED INSTRUCTIONAL SUPPORT FOR COVID				
ACCOUNT CODE	DESCRIPTION	PROPOSED		
		2023-2024 BUDGET	2022-2023 BUDGET	
APPROPRIATIONS				
3.5320.169.131	Salary - Social Worker	-	115,260.00	2-3 positions
3.5320.169.181	Supplement Pay	-	4,500.00	
3.5320.169.211	Employers Soc. Sec. Cost	-	9,161.64	Budgeted at 7.65%
3.5320.169.221	Employers Retirement Cost	-	29,341.20	Budgeted Retirement Cost, 25.75%
3.5320.169.231	Employers Hospital Cost	-	14,794.00	Hospitalization calculated at \$8,350 per year
3.5840.169.146	Salary - Health Services	-	15,000.00	
3.5840.169.211	Employers Soc. Sec. Cost	-	1,147.50	
3.5840.169.221	Employers Retirement Cost	-	3,675.00	
3.5840.169.231	Employers Hospital Cost	-	7,397.00	
3.5320.169.311	Contracted Services	-	-	Contracted Services
3.8100.169.392	Indirect Cost	-	6,434.88	Indirect Cost at 3.213%
3.8200.169.399	Unbudgeted Federal Grant Fund	-	951.20	
	Total	-	207,662.42	
To provide funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services.				
Expired September 30, 2022				

FEDERAL GRANT FUND				
170 GEER - SUPPLEMENTAL INSTRUCTIONAL SERVICES				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5210.170.411	Supplies & Materials	-	250.74	Supplies & Materials
3.8100.170.392	Indirect Cost	-	8.06	Indirect Cost at 3.213%
	Total	-	258.80	
To provide funding for supplemental instructional services for support the academic needs of at-risk students, students in poverty and students with disabilities through additional in-school instructional support.				
Expired September 30, 2022				

FEDERAL GRANT FUND				
171 CARES ACT - K-12 EMERGENCY RELIEF				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.171.192	Stipend	-	45,000.00	Additional Responsibility Stipends for teachers
3.5110.171.211	Employers Soc. Sec. Cost	-	3,442.50	Budgeted at 7.65%
3.5110.171.221	Employers Retirement Cost	-	11,025.00	Budgeted Retirement Cost, 25.75%
3.5110.171.411	Supplies & Materials	-	200,000.00	Classroom supplies and materials
3.5110.171.418	Computer Software & Supplies	-	700,000.00	Classroom computer software
3.5110.171.462	Computer Equipment - Inventoried	-	1,000,000.00	Classroom computer equipment under \$5,000
3.5120.171.146	School Based Specialist	-	500.00	School Based Specialist
3.5120.171.211	Employers Soc. Sec. Cost	-	38.25	Budgeted at 7.65%
3.5120.171.221	Employers Retirement Cost	-	122.50	Budgeted Retirement Cost, 25.75%
3.5210.171.312	Workshop Expense	-	10,000.00	EC workshop expenses
3.5210.171.411	Supplies & Materials	-	20,000.00	EC supplies and materials
3.5210.171.418	Computer Software & Supplies	-	5,000.00	EC computer software
3.5350.171.173	Salary - Custodian	-	32,000.00	Extended day contracts for custodians
3.5350.171.198	Tutorial Pay	-	78,000.00	Extended day contracts for tutors
3.5350.171.211	Employers Soc. Sec. Cost	-	8,415.00	Budgeted at 7.65%
3.5350.171.221	Employers Retirement Cost	-	26,950.00	Budgeted Retirement Cost, 25.75%
3.5350.171.331	Pupil Transportation	-	7,500.00	Contracted pupil transportation
3.5350.171.451	Food Purchase	-	500.00	Summer school snacks
3.5360.171.116	Salary - Assistant Principal (Non Teaching)	-	-	
3.5360.171.126	Salary - Extended Contracts	-	-	
3.5360.171.142	Salary - TA	-	-	
3.5360.171.146	Salary - Specialist	-	-	
3.5360.171.147	Salary - Monitors	-	-	
3.5360.171.151	Salary - Office Support	-	-	
3.5360.171.171	Salary - Driver	-	-	
3.5360.171.173	Salary - Custodian	-	-	
3.5360.171.174	Salary - Cafeteria Workers	-	-	
3.5360.171.176	Salary - Manager	-	-	
3.5360.171.180	Bonus Pay	-	-	
3.5360.171.199	Overtime Pay	-	-	
3.5360.171.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5420.171.116	Salary - Assistant Principal (Non Teaching)	-	2,500.00	AP contracted pay during summer school
3.5420.171.211	Employers Soc. Sec. Cost	-	191.25	Budgeted at 7.65%
3.5420.171.221	Employers Retirement Cost	-	612.50	Budgeted Retirement Cost, 25.75%
3.5810.171.311	Contracted Services	-	-	Educational media contracted services
3.5810.171.411	Supplies & Materials	-	50,000.00	Media supplies
3.5830.171.131	Salary - Guidance	-	160,000.00	Additional contracted days for guidance counselors
3.5830.171.211	Employers Soc. Sec. Cost	-	12,240.00	Budgeted at 7.65%
3.5830.171.221	Employers Retirement Cost	-	39,200.00	Budgeted Retirement Cost, 25.75%
3.5830.171.312	Workshop Expense	-	5,000.00	Guidance workshop expenses
3.5840.171.411	Supplies & Materials	-	15,000.00	Health supplies and materials
3.6110.171.411	Supplies & Materials	-	24,317.40	Curriculum supplies and materials
3.6540.171.411	Supplies & Materials	-	150,000.00	Custodial supplies and materials

FEDERAL GRANT FUND				
181 ESSER III - ARP K-12 EMERGENCY RELIEF FUND				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.181.121	Salary - Teacher	550,000.00	1,199,996.00	Estimated 10 teacher salaries to maintain current teacher allotment due to COVID
3.5110.181.142	Salary - TA	-	372,000.00	Estimated teacher assistant salaries to maintain current TA staff due to COVID
3.5110.181.164	Full Time Sub	600,000.00	999,999.00	Permanent substitutes at each school location
3.5110.181.180	Bonus Pay	-	2,820,000.00	Bonus Pay not subject to Retirement
3.5110.181.211	Employers Soc. Sec. Cost	87,975.00	412,487.62	Budgeted at 7.65%
3.5110.181.221	Employers Retirement Cost	296,125.00	630,138.78	Budgeted Retirement Cost, 25.75%
3.5110.181.231	Employers Hospital Cost	275,550.00	488,202.00	Hospitalization calculated at \$8,350 per year
3.5110.181.311	Contracted Services	75,000.00	130,000.00	Instructional contracted services
3.5110.181.319	Other Professional	15,000.00	20,000.00	Instructional other professional and technical services
3.5110.181.352	Employee Education Reimb.	50,000.00	50,000.00	National Board reimbursement incentive
3.5110.181.411	Supplies & Materials	-	586,918.50	Classroom supplies and materials
3.5110.181.418	Computer Software & Supplies	-	600,000.00	Classroom computer software
3.5110.181.462	Computer Equipment	-	600,000.00	Classroom computer equipment under \$5,000
3.5120.181.142	Salary - TA	-	350,000.00	EC teacher assistant salaries
3.5120.181.180	Bonus Pay	-	192,000.00	Bonus Pay not subject to Retirement
3.5120.181.211	Employers Soc. Sec. Cost	-	41,463.00	Budgeted at 7.65%
3.5130.181.180	Bonus Pay	-	320,000.00	Bonus Pay not subject to Retirement
3.5130.181.211	Employers Soc. Sec. Cost	-	24,480.00	Budgeted at 7.65%
3.5210.181.180	Bonus Pay	-	644,000.00	Bonus Pay not subject to Retirement
3.5210.181.211	Employers Soc. Sec. Cost	-	49,266.00	Budgeted at 7.65%
3.5210.181.312	Workshop Expense	-	200,000.00	EC workshop expenses
3.5210.181.411	Supplies & Materials	-	200,000.00	EC supplies and materials
3.5220.181.180	Bonus Pay	-	16,000.00	Bonus Pay not subject to Retirement
3.5220.181.211	Employers Soc. Sec. Cost	-	1,224.00	Budgeted at 7.65%
3.5230.181.180	Bonus Pay	-	80,000.00	Bonus Pay not subject to Retirement
3.5230.181.211	Employers Soc. Sec. Cost	-	6,120.00	Budgeted at 7.65%
3.5240.181.180	Bonus Pay	-	80,000.00	Bonus Pay not subject to Retirement
3.5240.181.211	Employers Soc. Sec. Cost	-	6,120.00	Budgeted at 7.65%
3.5260.181.180	Bonus Pay	-	24,000.00	Bonus Pay not subject to Retirement
3.5260.181.211	Employers Soc. Sec. Cost	-	1,836.00	Budgeted at 7.65%
3.5270.181.180	Bonus Pay	-	36,000.00	Bonus Pay not subject to Retirement
3.5270.181.211	Employers Soc. Sec. Cost	-	2,754.00	Budgeted at 7.65%
3.5310.181.180	Bonus Pay	-	56,000.00	Bonus Pay not subject to Retirement
3.5310.181.211	Employers Soc. Sec. Cost	-	4,284.00	Budgeted at 7.65%
3.5320.181.180	Bonus Pay	-	52,000.00	Bonus Pay not subject to Retirement
3.5320.181.211	Employers Soc. Sec. Cost	-	3,978.00	Budgeted at 7.65%
3.5330.181.180	Bonus Pay	-	132,000.00	Bonus Pay not subject to Retirement
3.5330.181.211	Employers Soc. Sec. Cost	-	10,098.00	Budgeted at 7.65%
3.5350.181.180	Bonus Pay	-	100,000.00	Bonus Pay not subject to Retirement
3.5350.181.192	Stipend	-	70,200.00	Additional Responsibility Stipends
3.5350.181.211	Employers Soc. Sec. Cost	-	13,020.30	Budgeted at 7.65%
3.5350.181.221	Employers Retirement Cost	-	17,199.00	Budgeted Retirement Cost, 25.75%
3.5350.181.198	Tutorial Pay	1,000,000.00	-	Summer School

3.5350.181.211	Employers Soc. Sec. Cost	76,500.00	-	Budgeted at 7.65%
3.5350.181.221	Employers Retirement Cost	257,500.00	-	Budgeted Retirement Cost, 25.75%
3.5400.181.180	Bonus Pay	-	220,000.00	Bonus Pay not subject to Retirement
3.5400.181.211	Employers Soc. Sec. Cost	-	16,830.00	Budgeted at 7.65%
3.5410.181.180	Bonus Pay	-	88,000.00	Bonus Pay not subject to Retirement
3.5410.181.211	Employers Soc. Sec. Cost	-	6,732.00	Budgeted at 7.65%
3.5420.181.180	Bonus Pay	-	92,000.00	Bonus Pay not subject to Retirement
3.5420.181.211	Employers Soc. Sec. Cost	-	7,038.00	Budgeted at 7.65%
3.5500.181.180	Bonus Pay	-	102,000.00	Bonus Pay not subject to Retirement
3.5500.181.211	Employers Soc. Sec. Cost	-	7,803.00	Budgeted at 7.65%
3.5810.181.180	Bonus Pay	-	80,000.00	Bonus Pay not subject to Retirement
3.5810.181.211	Employers Soc. Sec. Cost	-	6,120.00	Budgeted at 7.65%
3.5810.181.311	Contracted Services	-	50,000.00	Educational media contracted services
3.5820.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.5820.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.5830.181.180	Bonus Pay	-	148,000.00	Bonus Pay not subject to Retirement
3.5830.181.211	Employers Soc. Sec. Cost	-	11,322.00	Budgeted at 7.65%
3.5830.181.312	Workshop Expense	-	37,991.35	Guidance workshop expenses
3.5840.181.180	Bonus Pay	-	60,000.00	Bonus Pay not subject to Retirement
3.5840.181.211	Employers Soc. Sec. Cost	-	4,590.00	Budgeted at 7.65%
3.5840.181.411	Supplies & Materials	-	5,528.69	Health supplies and materials
3.5860.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.5860.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.5880.181.180	Bonus Pay	-	10,000.00	Bonus Pay not subject to Retirement
3.5880.181.211	Employers Soc. Sec. Cost	-	765.00	Budgeted at 7.65%
3.6110.181.180	Bonus Pay	-	40,000.00	Bonus Pay not subject to Retirement
3.6110.181.211	Employers Soc. Sec. Cost	-	3,060.00	Budgeted at 7.65%
3.6110.181.411	Supplies & Materials	-	50,000.00	Curriculum supplies and materials
3.6120.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.6120.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.6200.181.180	Bonus Pay	-	24,000.00	Bonus Pay not subject to Retirement
3.6200.181.211	Employers Soc. Sec. Cost	-	1,836.00	Budgeted at 7.65%
3.6300.181.180	Bonus Pay	-	10,000.00	Bonus Pay not subject to Retirement
3.6300.181.211	Employers Soc. Sec. Cost	-	765.00	Budgeted at 7.65%
3.6400.181.180	Bonus Pay	-	42,000.00	Bonus Pay not subject to Retirement
3.6400.181.211	Employers Soc. Sec. Cost	-	3,213.00	Budgeted at 7.65%
3.6540.181.180	Bonus Pay	-	310,000.00	Bonus Pay not subject to Retirement
3.6540.181.211	Employers Soc. Sec. Cost	-	23,715.00	Budgeted at 7.65%
3.6540.181.411	Supplies & Materials	-	650,000.00	Custodial supplies and materials
3.6550.181.180	Bonus Pay	-	376,000.00	Bonus Pay not subject to Retirement
3.6550.181.211	Employers Soc. Sec. Cost	-	28,764.00	Budgeted at 7.65%
3.6570.181.523	HVAC Contract	5,000,000.00	5,000,000.00	HVAC projects
3.6580.181.180	Bonus Pay	-	88,000.00	Bonus Pay not subject to Retirement
3.6580.181.211	Employers Soc. Sec. Cost	-	6,732.00	Budgeted at 7.65%
3.6580.181.461	Purchase of Non-Cap Equip	-	760,000.00	Maintenance equipment purchases under \$5,000
3.6580.181.541	Purchase of Equip. - Inventoried	-	1,500,000.00	Maintenance equipment purchases over \$5,000
3.6610.181.180	Bonus Pay	-	40,000.00	Bonus Pay not subject to Retirement
3.6610.181.211	Employers Soc. Sec. Cost	-	3,060.00	Budgeted at 7.65%
3.6620.181.180	Bonus Pay	-	20,000.00	Bonus Pay not subject to Retirement
3.6620.181.211	Employers Soc. Sec. Cost	-	1,530.00	Budgeted at 7.65%
3.6710.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.6710.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%

3.6810.181.312	Workshop Expense	-	40,000.00	Educational media workshop expenses
3.6820.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.6820.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.6840.181.312	Workshop Expense	-	10,000.00	Health workshop expenses
3.6940.181.180	Bonus Pay	-	26,000.00	Bonus Pay not subject to Retirement
3.6940.181.211	Employers Soc. Sec. Cost	-	1,989.00	Budgeted at 7.65%
3.6950.181.180	Bonus Pay	-	4,000.00	Bonus Pay not subject to Retirement
3.6950.181.211	Employers Soc. Sec. Cost	-	306.00	Budgeted at 7.65%
3.7100.181.180	Bonus Pay	-	5,000.00	Bonus Pay not subject to Retirement
3.7100.181.211	Employers Soc. Sec. Cost	-	382.50	Budgeted at 7.65%
3.7110.181.180	Bonus Pay	-	171,000.00	Bonus Pay not subject to Retirement
3.7110.181.211	Employers Soc. Sec. Cost	-	13,081.50	Budgeted at 7.65%
3.7200.181.180	Bonus Pay	-	398,000.00	Bonus Pay not subject to Retirement
3.7200.181.211	Employers Soc. Sec. Cost	-	30,447.00	Budgeted at 7.65%
3.8100.181.392	Indirect Cost	263,743.00	501,321.67	Indirect Cost at 3.213%
	Total	8,547,393.00	22,804,236.91	
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				
during and after the coronavirus pandemic.				
Units must reserve not less than 20 percent of such funds to address learning loss through the				
implementation of evidence-based interventions, such as summer learning or summer				
enrichment, extended day, comprehensive afterschool programs, or extended school year				
programs, and ensure that such interventions respond to students' academic, social, and				
emotional needs and address the disproportionate impact of coronavirus on disadvantaged				
students.				
Expires September 30, 2024				

	FEDERAL GRANT FUND			
183 ESSER III - HOMELESS I				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5320.183.192	Additional Responsibility Stipend	2,045.00	2,045.00	Additional Responsibility Stipends - Social workers
3.5320.183.211	Employers Soc. Sec. Cost	156.44	156.44	Budgeted at 7.65%
3.5320.183.221	Employers Retirement Cost	526.59	501.03	Budgeted at 25.75%
3.5320.183.311	Contracted Services	-	15,000.00	Contracted Services
3.5330.183.143	Tutor Salary	1,937.93	-	Tutor Salary
3.5330.183.211	Employers Soc. Sec. Cost	148.25	-	Budgeted at 7.65%
3.5330.183.221	Employers Retirement Cost	499.02	-	Budgeted at 25.75%
3.5870.183.312	Workshop Expenses	500.00	10,011.80	Workshop Expenses
3.6550.183.331	Pupil Transportation	-	-	Contracted Pupil Transportation
3.8100.183.392	Indirect Cost	186.77	408.51	Indirect Cost at 3.213%
	Total	6,000.00	28,122.78	
Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic				
– including academic, social, emotional, and mental health needs.				
Expires September 30, 2024				

FEDERAL GRANT FUND				
184 ESSER III - HOMELESS II				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5320.184.192	Additional Responsibility Stipend	4,650.00	6,000.00	Additional Responsibility Stipends - Social workers
3.5320.184.211	Employers Soc. Sec. Cost	355.73	459.00	Budgeted at 7.65%
3.5320.184.221	Employers Retirement Cost	1,197.38	1,470.00	Budgeted at 25.75%
3.5320.184.311	Contracted Services	15,000.00	15,000.00	Contracted Services
3.5320.184.344	Mobile Communication Cost	-	-	Cell phones - Social workers
3.5330.184.143	Tutor Salary	10,500.00	10,000.00	Tutor pay
3.5330.184.211	Employers Soc. Sec. Cost	803.25	765.00	Budgeted at 7.65%
3.5330.184.221	Employers Retirement Cost	2,703.75	2,450.00	Budgeted at 25.75%
3.5330.184.333	Field trips	1,000.00	-	Field trips
3.5330.184.411	Supplies and Materials	27,614.51	33,057.28	Supplies and Materials
3.5340.184.411	Supplies and Materials	3,000.00	4,000.00	Supplies and Materials - PreK
3.5350.184.198	Tutor Pay	-	-	Tutor Pay
3.5350.184.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5350.184.221	Employers Retirement Cost	-	-	Budgeted at 25.75%
3.5870.184.196	Staff Development Pay	3,580.00	-	Staff Development Pay
3.5870.184.211	Employers Soc. Sec. Cost	273.87	-	Budgeted at 7.65%
3.5870.184.221	Employers Retirement Cost	921.85	-	Budgeted at 25.75%
3.5870.184.312	Workshop Expenses	-	-	Workshop Expenses
3.6550.184.312	Workshop Expenses	3,003.00	4,000.00	Workshop Expenses - Maint
3.6550.184.331	Pupil Transportation	-	5,000.00	Contracted Pupil Transportation
3.8100.184.392	Indirect Cost	2,396.66	2,159.18	Indirect Cost at 3.213%
	Total	77,000.00	84,360.46	
Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic				
- including academic, social, emotional, and mental health needs.				
Expires September 30, 2024				

FEDERAL GRANT FUND				
188 -ARP – ESSER III – SUMMER CAREER ACCELERATORY PROGRAMS				
			PROPOSED	
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5350.188.192	Stipend	-	58,000.00	Extended day additional responsibility stipends
3.5350.188.211	Employers Soc. Sec. Cost	-	4,437.00	Budgeted at 7.65%
3.5350.188.221	Employers Retirement Cost	-	14,210.00	Budgeted at 25.75%
3.5350.188.311	Contracted Services	50,000.00	100,000.00	Contracted Services
3.5350.188.411	Supplies & Materials	50,000.00	50,417.98	Supplies and materials
3.5350.188.459	Other Food Purchases	-	6,000.00	Summer school snacks
3.6550.188.171	Salary - Driver	-	10,000.00	Bus driver pay
3.6550.188.211	Employers Soc. Sec. Cost	-	765.00	Budgeted at 7.65%
3.6550.188.221	Employers Retirement Cost	-	2,450.00	Budgeted at 25.75%
3.6550.188.423	Gas/Fuel	-	8,000.00	Fuel for buses
3.8100.188.392	Indirect Cost	1,606.00	4,957.02	Indirect Cost at 3.213%
	Total	101,606.00	259,237.00	
To support public school units in addressing COVID-19 related needs during the summer, including through in-person instruction to address learning loss and provide enrichment activities for students in grades 6-12.				
Expires September 30, 2024				

FEDERAL GRANT FUND				
189 - ARP – ESSER III – MATH ENRICHMENT PROGRAMS				
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5350.189.192	Stipend	51,700.00	155,000.00	Extended day additional responsibility stipends
3.5350.189.211	Employers Soc. Sec. Cost	3,950.00	11,857.50	Budgeted at 7.65%
3.5350.189.221	Employers Retirement Cost	12,670.00	37,975.00	Budgeted at 25.75%
3.5350.189.411	Supplies & Materials	13,500.00	40,000.00	Supplies and materials
3.5350.189.459	Other Food Purchases	2,000.00	4,847.29	After school snacks
3.8100.189.392	Indirect Cost	2,693.00	8,022.21	Indirect Cost at 3.213%
	Total	86,513.00	257,702.00	
To support public school units in addressing COVID-19 related needs during the instructional year, including through after-school and before-school programs that incorporate supplemental in-person instruction to address learning loss in math in grades 4-8.				
Expires September 30, 2024				
	Total Federal Grant Funds	20,251,802.77	43,860,120.37	

CAPITAL OUTLAY FUND

ACCOUNT CODE	CAPITAL OUTLAY FUND			
CATEGORY I				
APPROPRIATIONS	DESCRIPTION	PROPOSED 2023-2024 BUDGET	2022-2023 BUDGET	COMMENTS
4.9000.801.526	Roof Fees	\$20,000	\$20,000	Roof Consulting Services As Needed
4.9000.801.526.000.403	Roof Fees - Restricted Sales Tax	\$0	\$0	Roof Fees For Reidsville High School Auditorium \$30,000, Dillard Academy \$25,000, Holmes 2 Story Halls \$30,250, Central Main Building \$24,750, RCHS Cafeteria, Commons, Nursing & Home Economics \$31,900, and McMichael Area 1,2, & 3 \$85,800
4.9000.801.528	Roofs-Repair/Repair-Carpentry	\$100,000	\$6,000	Roof Repairs Throughout District As Needed & WRM - Minor Roof Replacement/Repairs
4.9000.801.528.000.403	Roof Replacements - Restricted Sales Tax	\$7,444,950	\$0	Roof Replacement At Reidsville High School Auditorium 300,000, Dillard Academy \$500,000, Holmes 2 Story Halls \$1,024,250, Central Main Building \$539,500, New Vision Main Building \$665,500, RCHS Cafeteria, Commons, Nursing & Home Economics \$801,900, and McMichael Area 1,2, & 3 \$3,613,800.
4.9001.801.523	HVAC Replace/Repair	\$6,302,411	\$80,595	Reidsville High Building 400 - Duct Cleaning, Heating & Cooling Solution with Outside Ventilation Air and Controls, Reidsville High Business Building - Heating & Cooling Solution with Outside Ventilation Air and Controls \$4,375,000, Morehead High - Main Building - Hot Water Boiler and Cooling Tower, \$427,411, South End \$1,500,000.
4.9001.801.526	HVAC Fees	\$80,000	\$0	HVAC Fees As Needed
4.9001.801.529	HVAC	\$100,000	\$80,000	HVAC Fees As Needed
4.9002.801.524	Electrical Contracts	\$100,000	\$0	Contracted Services and Materials to hang the COPS SVPP Grant awarded cameras (Estimate \$250,000) And Repairs/Replacements Throughout The District As Needed
4.9002.801.524.314.404	Parking Lot Lighting Upgrade- DMHS	\$300,000	\$0	Parking Lot Lighting Upgrade- DMHS \$300,000
4.9002.801.526	Electrical Consulting Fees	\$30,000	\$0	Electrical Fees As Needed
4.9003.801.529	Code /Security Improvements/Repairs	\$600,000	\$205,670	Security Window Film & Rekey Campus At Central \$103,125, WRM - Safety & Security Project \$84,750, Reidsville High - Safety & Security Project \$100,625, RCHS - Safety & Security Project \$82,875 and Unforeseen Replacements and Repairs of Equipment
4.9004.801.529	Playgrounds	\$250,000	\$0	Playground Updates For Dillard and Wentworth
4.9004.801.529.362.404	Playgrounds	\$0	\$165,000	
4.9005.801.528	Floor Coverings/Refinishing	\$500,000	\$0	Reidsville Middle Cafeteria Tile and Replace Carpet with Tile in Guidance Office and Upstairs Lounge, Carpet Replacement at RCMS Teacher Centers, SCORE - Carpets in Media Center and Day Treatment Office Space Needs Replacement or Professionally Cleaned, Stoneville Elementary Building Workroom - Carpet Needs Replaced, and WRM - Flooring Repairs
4.9005.801.529	Floor Coverings/Refinishing	\$0	\$75,000	Floor Coverings/Refinishing
4.9006.801.529	Covered Walkways	\$50,000	\$3,000	Walkway Canopy & Repairs As Needed
4.9006.801.529.394.404	Covered Walkway/Canopy- WRMS	\$300,000	\$0	WRMS - Walkway Canopy

APPROPRIATIONS	DESCRIPTION	PROPOSED		COMMENTS
		2023-2024 BUDGET	2022-2023 BUDGET	
4.9007.801.526	Renovations-Architect Fees		\$20,000	Consulting Services As Needed
4.9007.801.529	Classroom/Bldg. Renovations-Miscellaneous Contracts		\$100,000	Painting at Bethany, WRMS Hallways, Williamsburg Classrooms; Central - Abatement Cost \$100,000; Holmes - Abatement Cost \$25,000; Holmes - Structural Repairs & Window Replacement; Holmes - Security Vestibule \$109,125; Western Rock. Middle - Window Replacement \$350,00; WRM - Abatement Cost \$93,750; RCHS - Design For Window Replacement \$170,000
4.9007.801.529.386.404	Paint- South End	\$96,000	\$0	Painting at South End \$96,000
4.9007.801.541	Furniture/Equipment	\$150,000	\$100,000	RHS Cafeteria - Tables & Chairs, Plotter For Maintenance/Transportation, and Generator For NV Technology Center \$155,000
4.9008.801.532	Paving, Gravel and Sealing	\$0	\$10,855	Repairs As Needed District Wide
4.9008.801.532.000.404	Parking Lots Paving & Repair- various schools	\$1,750,000	\$0	Various school parking lots
4.9009.801.529	Emergency Repair - Miscellaneous		\$110,000	AS Needed
4.9010.801.532	Grounds Improvement-Improvement to existing sites	\$30,000	\$31,000	Grounds-Miscellaneous (tree service, fencing, grading, seeding) AS Needed
4.9011.801.529	Plumbing	\$80,000	\$0	WRM - Plumbing Fixtures, Holmes - Plumbing Fixtures - Plumbing Repairs/Projects - Repair Water Fountains, Urinals, Toilets, Sinks, Faucets,
4.9013.801.529	General Repair-Misc	\$125,000	\$50,000	General Upkeep/Repairs of Buildings - Bats @ Reidsville Middle \$15,000, Holmes & Morehead Elevator, and Miscellaneous (Ceiling Tiles, Exterior Stucco, and Generators System Wide)
4.9013.801.529.354.404	General Repair-Misc	\$0	\$205,000	
4.9014.801.529	Communications/Intercom/Fire Systems	\$75,000	\$180,245	Repair/Replace Systems As Needed
4.9019.801.529	Bus Garage Equipment	\$0	\$20,000	Tow Truck (\$175,000) & Gas Pumps Need Replacing With A Generator (\$75,000)
4.9031.801.529	Boiler Replacement/Parts	\$100,000	\$90,000	Boilers
4.9040.801.526.354.403	Consulting Services For Morehead High Tennis Courts	\$0	\$0	Consulting Services For Morehead High Tennis Courts
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	\$0	\$5,000	School Stadiums/Gyms/Tracks/Tennis Ct.
4.9040.801.532	Tennis Courts	\$5,000	\$0	Repair/Replace/Upgrade/Parts
4.9040.801.532.354.403	Morehead High Tennis Courts - Restricted Sales Tax	\$0	\$0	Morehead High Tennis Courts - Restricted Sales Tax
4.9041.801.529	Auditoriums	\$400,000	\$0	Morehead Auditorium Upgrade - Lighting & Sound And RCHS - Auditorium Curtains \$100,000
4.9042.801.529	Cafeterias	\$60,000	\$1,000	Repairs/Replacements As Needed
4.9043.801.529	Fields	\$70,000	\$0	RCHS - Athletic Lighting Projects and Repairs As Needed
4.9043.801.529.366.403	Fields- RHS Field Turf- NFL Foundation Grassroots Program- Matching Grant	\$250,000	\$250,000	NFL Field Turf Matching Grant \$250,000
4.9044.801.529	Gyms	\$0	\$400,000	RCHS - Locker Room Renovation and Gym Bleacher Replacement \$462,500 And Gym Floor
4.9044.801.529.000.403	Gyms-RCHS Gym Floors 5% balance	\$20,000	\$0	RCHS Gym Floor Balance
4.9045.801.529	Media Centers	\$200,000	\$150,000	Upgrade Reidsville High School Media Center
4.9045.801.529.314.403	McMichael Media Center - Restricted Sales Tax	\$0	\$0	McMichael Media Center - Restricted Sales Tax
4.9046.801.529	Pool	\$20,000	\$0	Need New Pump and Repairs As Needed
4.9047.801.529	Stadiums	\$80,000	\$0	RSH Stadium Repair and Other Repairs As Needed
4.9048.801.526.366.403	Reidsville High Track Consulting Services - Restricted	\$0	\$0	Reidsville High Track - Restricted Sales Tax
4.9048.801.529	Tracks	\$20,000	\$0	WRM - Resurface Track
4.9048.801.529.314.404	Track Upgrade- McMichael High	\$500,000	\$0	DMHS Track Upgrade
4.9048.801.529.366.403	Reidsville High Track - Restricted Sales Tax	\$500,000	\$0	Reidsville High Track - Restricted Sales Tax
	TOTAL	\$20,708,361	2,358,365	

	CAPITAL OUTLAY FUND			
ACCOUNT CODE				
CATEGORY III		PROPOSED		
		2023-2024	2022-2023	
APPROPRIATIONS	DESCRIPTION	BUDGET	BUDGET	COMMENTS
4.6550.801.551	Transportation Vehicles/Equipment	\$5,000	\$5,000	Vehicles used for weather checks and other transportation use
4.6550.801.552	Vehicle Fees	\$0	\$125,000	As Needed
4.6580.801.551	Maintenance Vehicles/Equip	\$151,000	\$151,000	1 Work Truck (\$40,000), Mini Ex (\$61,000), and Jetter (\$50,000 - County Might Possibly Go In Half On Cost)
4.6580.801.552	Maintenance Vehicles/Equip-Fees	\$3,000	\$3,000	Fees: Taxes, Tags, and Title Changes
4.6942.801.311	Vehicles Admin-Detailing	\$0	\$0	As Needed
4.6942.801.551	Administration Vehicles/Equipment	\$0	\$0	As Needed
	TOTAL	\$159,000	284,000	
	GRAND TOTAL	\$20,910,861	2,685,865	

**SCHOOL FOOD SERVICE
FUND**

SCHOOL FOOD SERVICE					
		PROPOSED			
		2023-2024	2022-2023		
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
REVENUE					
5.3200.035.000	Other-State Alloc. Disab.BYND.6	-	-		
5.3811.035.000	USDA Grants - Regular	4,836,285	4,627,771	Revenue received from DPI for the United States Dept of Agriculture Grants-Regular	
5.3814.035.000	USDA Grants - Summer Feeding	115,000	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	425,000	370,808	Represents the value of commodity food used	
5.4311.035.000	Paid Student Breakfast Sales	50,000	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	425,000	Revenue received from full pay lunches	
5.4315.035.000	Reduced Student Lunch Sales	18,000	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	430,000	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	385,000	315,000	Indirect Cost calculated by USDA formula (8% legislated cap)	
5.4922.035.000	Transfer from Local Current Expense Fund	-	-		
	TOTAL	6,921,485	6,588,779		

SCHOOL FOOD SERVICE					
		PROPOSED			
		2023-2024	2022-2023		
ACCOUNT		BUDGET	BUDGET		COMMENTS
CODE	DESCRIPTION				
APPROPRIATIONS					
5.7200.035.113	Salary - Supervisors	89,161	85,731	2 positions (1 Director, 1 Supervisor)	
5.7200.035.151	Office Personnel	82,636	79,458	2 positions (Bookkeeper and Secretary)	
5.7200.035.165	Substitutes	119,600	115,000	Cafeteria staff substitutes	
5.7200.035.171	Drivers	67,080	64,500	2 positions (Warehouse staff)	
5.7200.035.174	Child Nutrition Employees	1,092,000	1,050,000	Cafeteria staff assigned to school locations	
5.7200.035.176	Managers	581,717	559,343	Cafeteria managers assigned to school locations	
5.7200.035.183	Bonus Pay	33,000	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	16,000	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	500	500	Salary paid to employees (other than drivers) for overtime hours worked	
5.7200.035.211	Employers Soc. Sec. Cost	212,610	156,667	Budgeted at 7.65%	
5.7200.035.221	Employers Retirement Cost	410,601	402,000	Budgeted at 25.75%	
5.7200.035.231	Employers Hospital Cost	745,000	625,000	Budgeted at \$8,350/employee	
5.7200.035.232	Workers Compensation	120,000	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	2,150,000	2,150,000	Amounts expended for food purchased	
5.7200.035.452	USDA Commodity Foods	354,000	354,000	Cost of USDA Commodity Foods as used from inventory	
5.7200.035.453	Food Processing/Supplies	215,000	215,000	Amounts expended for School Food Service food processing supplies	
5.7200.035.454	Inventory Loss	5,000	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	385,000	315,000	Indirect Cost calculated by USDA formula	
	TOTAL	6,921,485	6,588,779		

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**

	SPECIAL FUND			
		PROPOSED 2023-2024 BUDGET	2022-2023 BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
REVENUE				
6.4210.701.000	Tuition and Fees	791,495	846,866	Revenue received as tuition and fees for Before and After School care
	Total	791,495	846,866	
.				

SPECIAL FUND				
701 SCHOOL AGE CHILD CARE				
ACCOUNT CODE	DESCRIPTION	PROPOSED 2023-2024 BUDGET	2022-2023 BUDGET	COMMENTS
APPROPRIATIONS				
6.7110.701.178	Salary - Hourly Associates	485,680	520,000	Salary for hourly associates
6.7110.701.180	Bonus Pay	-	4,000	Bonus Pay
6.7110.701.184	Longevity Pay	6,000	6,000	Longevity Pay
6.7110.701.185	Bonus Leave Pay	-	250	Bonus Leave Pay
6.7110.701.188	Annual Leave Pay	4,500	4,500	Annual Leave Pay
6.7110.701.189	Short Term Disability	-	100	Short Term Disability Pay
6.7110.701.199	Overtime	1,000	-	Overtime
6.7110.701.211	Employers Soc. Sec. Cost	37,767	40,916	Budgeted @ 7.65%
6.7110.701.221	Employers Retirement Cost	115,063	115,382	Budgeted Retirement Cost, 25.75%
6.7110.701.231	Employers Hospital Cost	100,200	93,318	Budgeted @ \$8,350/employee
6.7110.701.232	Workers Compensation	4,700	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	-	600	Printing & Binding
6.7110.701.315	Reproduction Costs	-	2,000	Reproduction Costs
6.7110.701.332	Travel	5,085	5,085	Itinerant travel
6.7110.701.333	Field Trips	14,000	14,000	Field Trips
6.7110.701.341	Telephone	-	600	Telephone charges
6.7110.701.342	Postage	100	100	Postage cost
6.7110.701.411	Supplies & Materials	9,000	9,000	Office Supplies
6.7110.701.422	Repair, Parts, & Materials	-	5,000	Contracted repairs
6.7110.701.459	Food/Snacks	100	16,000	Food/snacks purchase for kids
6.7110.701.461	Non-Capitalized Equipment	5,000	500	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	-	1,515	Budgeted at 3.213%
	Total	791,495	846,866	
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		PROPOSED		
		2023-2024	2022-2023	
		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
REVENUES				
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	180,000	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	675,000	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	495,803	445,537	Mental health partnership grant with UNCG
8.4910.348.000	Fund Balance Appropriated - Activate Plus	-	83,416	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	129,000	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
		8,103,694	8,000,737	

FUND 8 - OTHER RESTRICTED FUNDS				
012 DRIVERS EDUCATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
8.5110.012.148	Salary - Non Certified Instructor	-	-	Local cost of Instructors and director - moved director salary from local
8.5110.012.162	Substitute Pay	-	-	
8.5110.012.211	Employers Soc. Sec. Cost	-	-	Employers Soc. Sec. Cost @ 7.65%
8.5110.012.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
8.5110.012.311	Contracted Services	-	-	
8.5110.012.312	Workshop Expenses	-	-	State Conference
8.5110.012.326	Contracted Repairs & Maintenance	-	-	Repair of Cars
8.5110.012.372	Vehicle Liability Insurance	-	-	18 cars to insure
8.5110.012.411	Supplies & Materials	65,000	65,000	Teaching Supplies
8.5110.012.418	Computer Software/Supplies	-	-	Computer Drivers Education Software
8.5110.012.422	Repair parts, Materials, Etc	-	-	Car parts, lubrication
8.5110.012.423	Gas	-	-	Gas for Drivers Education Cars
8.5110.012.424	Oil	-	-	
8.5110.012.551	Purchase of Vehicle	-	-	
8.5110.012.552	License & Title Fees	-	-	
		65,000	65,000	

FUND 8 - OTHER RESTRICTED FUNDS				
032 EXCEPTIONAL CHILDREN				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.032.121	Salary - Teacher	147,680	142,000	Salary for 4 teacher tradeoffs
8.5110.032.162	Substitute Pay	5,000	5,000	Substitute pay for 5100 series
8.5110.032.180	Bonus Pay	-	-	
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	11,789	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	41,150	34,881	Budgeted Retirement Cost, 25.75%
8.5110.032.231	Employers Hospital Cost	33,400	26,316	Employers Hospitalization Cost @ \$8,350 (4)
8.5110.032.233	Unemployment Insurance	500	500	Unemployment Insurance
8.5132.032.121	Salary - Teacher	43,000	41,000	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	3,332	Budgeted at 7.65%
8.5132.032.221	Employers Retirement Cost	11,730	9,333	Budgeted at 25.75%
8.5132.032.231	Employers Hospital Cost	6,579	6,579	Budgeted at \$8,350/employee
8.5210.032.121	Salary - Teacher	58,511	56,260	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	4,634	Budgeted at 7.65%
8.5210.032.221	Employers Retirement Cost	16,118	12,807	Budgeted at 25.75%
8.5210.032.231	Employers Hospital Cost	8,350	6,579	Budgeted at \$8,350/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
8.5810.032.131	Salary - Media	-	-	
8.5810.032.211	Employers Soc. Sec. Cost	-	-	
8.5810.032.221	Employers Retirement Cost	-	-	
8.5810.032.231	Employers Hospital Cost	-	-	
8.5830.032.131	Salary - Counselor	168,335	161,860	Salary for 3 counselors trade off
8.5830.032.180	Bonus Pay	-	-	
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	13,003	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost	45,435	36,850	Budgeted Retirement Cost, 25.75%

8.5830.032.231	Employers Hospital Cost	25,050	19,737	Employers Hospitalization Cost @ \$8,350 (3)
8.6200.032.151	Salary-Clerical	25,000	10,000	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 25.75%
8.6200.032.312	Workshop Expenses	150	150	Workshop Expenses
8.6200.032.361	Membership Dues	300	300	Membership Dues
8.6200.032.411	Supplies and Materials	3,500	3,500	Office supplies and materials
8.6201.032.371	Insurance	1,000	1,000	CBT Insurance Cost
8.6550.032.331	Contract Pupil Transportation	40	40	Contract Transportation
8.6910.032.233	Unemployment Insurance	100	100	Estimated unemployment insurance
	Total	747,079	680,000	
Explanation:				
Revenue: Vocational Rehabilitation pays stipends to qualifying students with special needs who are learning work skills; stipends are then paid from this account. Revenues and expenditures exactly match and are anticipated to be about the same next year.				
Reidsville Area Foundation will generate approximately \$45,000 to use to hire the equivalent of a full time psychologist to work in the Student Health Centers. We will "trade off" by using monies to pay for 2 counselors in order to get a state slot for a highly paid psychologist.				
Medicaid monies for Day Treatment services will provide the main source of revenue. We currently provide Day Treatment services to up to 30 students, but anticipate increased capacity in the future. Monies generated cover costs of the program. We actually pay program costs from other EC funds utilizing these revenues for "trade offs". Being cautious, we are anticipating enough revenue for 7 "trade off" teachers.				
Fund Balance: We hope to generate enough money from Day Treatment to not actually use fund balance; however, the delay in reimbursement and unanticipated problems may require use of these funds.				
Expenditures: Monies are utilized in cooperation with finance department to maximize services. In addition, we pay student earned stipends and cover some direct program costs.				

FUND 8 - OTHER RESTRICTED FUNDS				
049 PRESCHOOL				
		PROPOSED		
ACCOUNT		2023-2024	2022-2023	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
8.5110.049.121	Salary - Teacher	263,120	253,000	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	20,819	Social Security Cost @ 7.65%
8.5110.049.221	Employers Retirement Cost	72,685	61,151	Budgeted Retirement Cost, 25.75%
8.5110.049.231	Employers Hospital Cost	58,450	51,100	Hospitalization Cost @ \$8,350 (7)
8.5132.049.121	Salary - Teacher	40,560	39,000	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	3,267	Social Security Cost @ 7.65%
8.5132.049.221	Employers Retirement Cost	10,584	9,545	Budgeted Retirement Cost, 25.75%
8.5132.049.231	Employers Hospital Cost	8,350	7,300	Hospitalization Cost @ \$8,350 (1)
8.5133.049.121	Salary - Teacher	49,920	48,000	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	3,971	Social Security Cost @ 7.65%
8.5133.049.221	Employers Retirement Cost	13,859	11,651	Budgeted Retirement Cost, 25.75%
8.5133.049.231	Employers Hospital Cost	8,350	7,300	Hospitalization Cost @ \$8,350 (1)
8.5230.049.121	Salary - Teacher	162,136	155,900	3 positions
8.5230.049.142	Substitute Pay	150,000	147,550	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	23,642	Social Security Cost @ 7.65%
8.5230.049.221	Employers Retirement Cost	81,817	70,169	Budgeted Retirement Cost, 25.75%
8.5230.049.231	Employers Hospital Cost	72,543	69,350	Hospitalization Cost @ \$8,350
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				
301-ROTC REIMBURSEMENT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.301.123	Salary - JROTC	198,649	198,649	Salary for 4.5 positions - approximately half from restricted, half from state
8.5110.301.181	Bonus Pay	-	-	
8.5110.301.187	Salary - Differential	40,824	40,824	Local salary differential in addition to base salary
8.5110.301.211	Employers Soc. Sec. Cost	18,320	18,320	Social Security Cost @ 7.65%
8.5110.301.221	Employers Retirement Cost	45,164	45,164	Budgeted Retirement Cost, 25.75%
8.5110.301.231	Employers Hospitalization	27,468	27,468	Hospitalization Cost @ \$8,350 (4.5)
8.5110.301.411	Custodial Supplies	-	-	
	Total	330,425	330,425	

FUND 8 - OTHER RESTRICTED FUNDS				
305 MEDICAID ADMINISTRATIVE OUTREACH				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
8.5320.305.411	Supplies and Materials	2,894	2,894	For Social Worker's usage
8.6200.305.151	Salary - Office Personnel	43,790	43,790	1 position (EC data manager)
8.6200.305.184	Longevity	1,423	1,423	Additional salary payment for longevity pay to those employees that qualify for longevity
8.6200.305.211	Employers Soc. Sec. Cost	3,459	3,459	Social Security Cost @ 7.65%
8.6200.305.221	Employers Retirement Cost	8,527	8,527	Budgeted Retirement Cost, 25.75%
8.6200.305.231	Employers Hospitalization	-	-	Hospitalization Cost @ \$8,350
8.6530.305.421	Fuel Oil	119,907	119,907	Fuel
8.6910.305.311	Contracted Services	-	-	
8.6940.305.163.000.906	Substitutes	-	-	
8.6940.305.163.000.918	Substitutes	1,000	1,000	For MTSS expenses
8.6940.305.211	Employers Soc. Sec. Cost	-	-	
8.6940.305.312.000.918	Workshop Expenses	500	500	Workshop Expenses
8.6940.305.314.000.918	Printing	500	500	Printing
8.6940.305.332.000.906	Travel	-	-	
8.6940.305.332.000.918	Travel	700	700	For MTSS expenses
8.6940.305.411.000.906	Supplies and Materials	-	-	
8.6940.305.411.000.918	Supplies and Materials	300	300	For MTSS expenses
8.6940.305.418.000.918	Computer Software	6,000	6,000	For MTSS expenses
	Total	189,000	189,000	

FUND 8 - OTHER RESTRICTED FUNDS				
306 MEDICAID REIMBURSEMENT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
8.5210.306.121	Salary - Teacher	233,420	233,420	Salary for 4 lead teachers
8.5210.306.162	Substitute Pay	2,000	2,000	Sub pay
8.5210.306.181	Supplement	11,671	11,671	Supplement paid to teachers and instructional staff
8.5210.306.184	Longevity Pay	-	-	
8.5210.306.211	Employers Soc. Sec. Cost	18,903	18,903	Social Security Cost @ 7.65%
8.5210.306.221	Employers Retirement Cost	56,101	56,101	Budgeted Retirement Cost, 25.75%
8.5210.306.231	Employers Hospital Cost	29,200	29,200	Hospitalization Cost @ \$8,350 (4)
8.5210.306.311	Contracted Services	80,000	80,000	Contracted Services
8.5210.306.411	Supplies and Materials	20,000	20,000	Supplies and Materials
8.5240.306.132	Salary - Speech Therapists	-	-	
8.5240.306.181	Supplement	-	-	
8.5240.306.183	Bonus Pay	-	-	
8.5240.306.184	Longevity Pay	-	-	
8.5240.306.211	Employers Soc. Sec. Cost	-	-	
8.5240.306.221	Employers Retirement Cost	-	-	
8.5240.306.231	Employers Hospital Cost	-	-	
8.5240.306.311	Contracted Services - Speech	60,000	60,000	Contracted Services - speech
8.5250.306.311	Contracted Services - Audiology	28,500	28,500	Contracted Services - audiology
8.5840.306.311	Contracted Services - PT/OT	5,000	5,000	Contracted Services - PT/OT
8.6200.306.311	Contracted Services - PCG	250,000	250,000	Contracted services - PCG
8.6200.306.361	Membership Dues and Fees	100	100	Membership Dues and Fees
	Total	794,895	794,895	
Explanation:				
Revenue: Monies are generated based on strict Medicaid guidelines for reimbursement for specific related services provided in the schools. Currently, services eligible for reimbursement include therapy and assessments performed by speech pathologists, occupational therapists, physical therapists, and audiologists. We may begin billing some limited nursing services next year as well.				
Expenditures: Based on our signed contract with Medicaid, these monies may only be used to support related services. Therefore we utilize these monies to employ a speech therapist. We will use some of the fund balance that we expect at the end of the year in this area combined with anticipated revenues for the 2019-20 year to pay for 6 therapists as well as some contracted services.				

FUND 8 - OTHER RESTRICTED FUNDS				
309 HeadStart				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.7100.309.113	Director - HeadStart	61,500	61,500	1.5 position
8.7100.309.141	Teacher Assistant	255,000	255,000	11 positions
8.7100.309.148	Non-Certified Instructor	310,000	310,000	11 positions
8.7100.309.151	Office Support	31,500	31,500	1 position
8.7100.309.153	Administrative Specialist	258,500	258,500	4.5 positions
8.7100.309.165	Substitute	32,000	32,000	5 positions
8.7100.309.171	Driver	32,000	32,000	2 positions
8.7100.309.173	Custodian	25,000	25,000	2 positions
8.7100.309.188	Annual Leave Pay	2,000	2,000	Annual Leave Pay
8.7100.309.199	Overtime Pay	500	500	Overtime Pay
8.7100.309.211	Employers Soc Sec	107,092	107,092	Budgeted at 7.65%
8.7100.309.221	Employers Retirement	190,000	190,000	Budgeted at 25.75%
8.7100.309.231	Employers Hospitalization	320,000	320,000	Budgeted at \$8,350/employee
8.7100.309.311	Contracted Services	62,000	62,000	Contracted Services
8.7100.309.312	Workshop Expenses	25,000	25,000	Workshop Expenses
8.7100.309.319	Other Professional and Technical Services	2,500	2,500	Other Professional and Technical Services
8.7100.309.324	Waste Management	3,000	3,000	Waste Management
8.7100.309.326	Contracted Repairs	5,000	5,000	Contracted Repairs
8.7100.309.332	Travel	2,000	2,000	Travel
8.7100.309.342	Postage	1,500	1,500	Postage
8.7100.309.343	Telecommunications	1,000	1,000	Telecommunications
8.7100.309.361	Membership Dues	2,500	2,500	Membership Dues
8.7100.309.411	Supplies and Materials	25,000	25,000	Supplies and Materials
8.7100.309.418	Computer Software	6,000	6,000	Computer Software
8.7100.309.451	Food Purchases	175,000	175,000	Food Purchases
8.7100.309.459	Other Food Purchases	100	100	Other Food Purchases
8.7100.309.462	Non-Capitalized Computer Equip	85,000	85,000	Non-Capitalized Computer Equip
8.7100.309.552	License and Title Fees	1,000	1,000	License and Title Fees
	Total	2,021,692	2,021,692	

FUND 8 - OTHER RESTRICTED FUNDS				
348 ACTIVATE PLUS (UNCG)				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5210.348.196	Staff Dev Participant Pay	-	20,000	Participant Pay for attending staff development
8.5210.348.211	Employers Soc. Sec. Cost	-	1,530	Budgeted at 7.65%
8.5210.348.221	Employers Retirement Cost	-	4,578	Budgeted at 25.75%
8.5310.348.196	Staff Dev Participant Pay	-	15,000	Participant Pay for attending staff development
8.5310.348.211	Employers Soc. Sec. Cost	-	1,148	Budgeted at 7.65%
8.5310.348.221	Employers Retirement Cost	-	3,434	Budgeted at 25.75%
8.5310.348.311	Contracted Services	78,000	30,500	Contracted Services
8.5310.348.462	Non-Cap Computer Equip	-	43,000	Non-Cap Computer Equip less than \$5,000
8.5310.348.459	Other Food Purchases	1,500	-	
8.5320.348.196	Staff Dev Participant Pay	-	8,000	Participant Pay for attending staff development
8.5320.348.211	Employers Soc. Sec. Cost	-	612	Budgeted at 7.65%
8.5230.348.221	Employers Retirement Cost	-	1,831	Budgeted at 25.75%
8.5321.348.196	Staff Dev Participant Pay	-	3,500	Participant Pay for attending staff development
8.5321.348.211	Employers Soc. Sec. Cost	-	268	Budgeted at 7.65%
8.5321.348.221	Employers Retirement Cost	-	801	Budgeted at 25.75%
8.5830.348.146	Salary - Interns	184,000	184,000	Salary - Interns (8 positions)
8.5830.348.193	Mentor Pay Stipend	9,000	8,000	Mentor Pay Stipend
8.5830.348.196	Staff Dev Participant Pay	-	24,000	Participant Pay for attending staff development
8.5830.348.211	Employers Soc. Sec. Cost	14,765	16,524	Budgeted at 7.65%
8.5830.348.221	Employers Retirement Cost	2,318	7,325	Budgeted at 25.75%
8.5830.348.311	Contracted Services	-	-	Contracted Services
8.5830.348.332	Travel	2,047	1,500	Local travel
8.5830.348.411	Supplies and Materials	14,259	2,500	Supplies and Materials
8.5830.348.462	Non-Cap Computer Equip	20,000	13,000	Non-Cap Computer Equip less than \$5,000
8.5840.348.196	Staff Dev Participant Pay	-	9,000	Participant Pay for attending staff development
8.5840.348.211	Employers Soc. Sec. Cost	-	689	Budgeted at 7.65%
8.5840.348.221	Employers Retirement Cost	-	2,060	Budgeted at 25.75%
8.6200.348.113	Salary - Director	8,000	4,613	Salary - Director (.05 position)
8.6200.348.151	Salary - Office Support	5,000	-	
8.6200.348.191	Curriculum Dev Pay	20,000	24,000	Curriculum Dev Pay
8.6200.348.196	Staff Dev Participant Pay	-	5,500	Participant Pay for attending staff development
8.6200.348.197	Staff Dev Instructor Pay	-	4,000	Staff Dev Instructor Pay
8.6200.348.211	Employers Soc. Sec. Cost	-	2,916	Budgeted at 7.65%
8.6200.348.221	Employers Retirement Cost	-	8,724	Budgeted at 25.75%
8.6200.348.231	Employers Hospital Cost	-	365	Budgeted at \$8,350/employee
8.6200.348.311	Contracted Services	125,000	65,000	Contracted Services
8.6840.348.153	Salary - Admin Support	-	-	Salary - Admin Support
8.6840.348.184	Longevity Pay	-	-	Longevity Pay
8.6840.348.191	Curriculum Dev Pay	-	-	Curriculum Dev Pay
8.6840.348.196	Staff Dev Participant Pay	-	-	Staff Dev Participant Pay
8.6840.348.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.6840.348.221	Employers Retirement Cost	-	-	Budgeted at 25.75%
8.6840.348.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
8.8100.348.392	Indirect Cost	11,914	11,035	Indirect Cost

	Total	495,803	528,953	

FUND 8 - OTHER RESTRICTED FUNDS				
410 EARLY CHILDHOOD				
PROPOSED				
2023-2024				
2022-2023				
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.410.142.334	Salary - Teacher Assistant	-	-	
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
8.5110.410.184.334	Longevity	-	-	
8.5110.410.188.334	Annual Leave	-	-	
8.5110.410.189.334	Disability Pay	-	-	
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, 25.75%
8.5110.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$8,350 (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
8.7100.410.132.366	Salary - 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
8.7100.410.178.334	Salary - Hourly Associates	-	-	
8.7100.410.178.366	Salary - Hourly Associates	-	-	
8.7100.410.183	Bonus	-	-	
8.7100.410.184	Longevity	-	-	
8.7100.410.185	Bonus Leave	-	-	
8.7100.410.188	Annual Leave	-	-	
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, 25.75%
8.7100.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$8,350 (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
8.7100.410.324	Water, Sewage, Garbage	-	-	Waste management 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	

FUND 8 - OTHER RESTRICTED FUNDS				
506 RCEF-THE ROCK SHOP				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5400.506.314	Print Shop	200	200	Printing needs
8.5400.506.411	Materials and Supplies	4,800	4,800	Supplies and materials
	Total	5,000	5,000	

FUND 8 - OTHER RESTRICTED FUNDS				
715 TECHNOLOGY		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
8.5110.715.163	Substitute Pay	-	-	Sub. for Technology training for teachers.
8.5110.715.181	Supplement	-	-	Supplement pay to teachers and instructional staff
8.5110.715.184	Longevity	-	-	Additional salary payment for longevity pay to those employees that qualify for longevity
8.5110.715.197	Staff Development - Instructors	-	-	100% of (1) ITS, 15% of (1) Secondary Math, & (2) Stipends for Media Support. Moved to Local -015-
8.5110.715.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
8.5110.715.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
8.5110.715.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
8.5110.715.343	Telecommunications - Cellular	100,000	100,000	Cellular Services for District
8.5110.715.411	Supplies & Materials-Instructional Tech.	10,000	10,000	Replacement LCD projector bulbs
8.5110.715.462	Non-Capitalized Computers-Inst. Tech	-	-	Student Computers
8.5860.715.181	Supplement	-	-	Supplement pay to teachers and instructional staff
8.5860.715.184	Longevity	-	-	Additional salary payment for longevity pay to those employees that qualify for longevity
8.5860.715.197	Staff Development Instructor	-	-	For summer professional development & 15% of HS Math ITS.
8.5860.715.211	Employers Soc. Sec. Cost	-	-	Social Security @ 7.65%
8.5860.715.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
8.5860.715.231	Employers Hospital Cost	-	-	Hospitalization @ \$8,350
8.5860.715.392	Indirect Cost	-	-	Indirect cost, 3.213%
8.6400.715.418	Comp. Software and Supplies	-	-	Computer Software and Supplies
8.6400.715.461	Non-Capitalized Computers	-	-	Switches, network and technology under \$5,000
8.6400.715.462	Non-Capitalized Computers	-	-	Computer equipment less than \$5,000
8.6510.715.341	Other Support Services Telephone	50,000	50,000	PRI's, VoIP & Security connections (increase by 600 connection)
8.6510.715.343	Telecommunications - WAN & Firewall	390,000	390,000	District WAN Connectivity and Managed Firewall
	Total	550,000	550,000	
Explanation:				
Revenue: 715 revenue is generated solely from erate reimbursement of 76% of previous expenditures. The reimbursement is denoted as spring or fall from the previous budget cycle.				
Expenditures:				
These funds are used to support the bulk of the cost of the erate eligible purchases for this funding cycle. This supports WAN Connectivity and voice communications and cellular communications.				
Instructional Technology & media is budgeted under purpose code 5110				
Technology Services is budgeted under purpose code 6400 and 6510.				

	FUND 8 - OTHER RESTRICTED FUNDS			
881 ACTIVITY BUS USE		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
8.6550.881.329	Transportation Costs	74,000	74,000	Funds for maintenance of activity buses
	Total	74,000	74,000	
		8,103,694	8,000,737	