

**ROCKINGHAM COUNTY SCHOOLS  
ANNUAL BUDGET SUMMARY  
2021 - 2022**

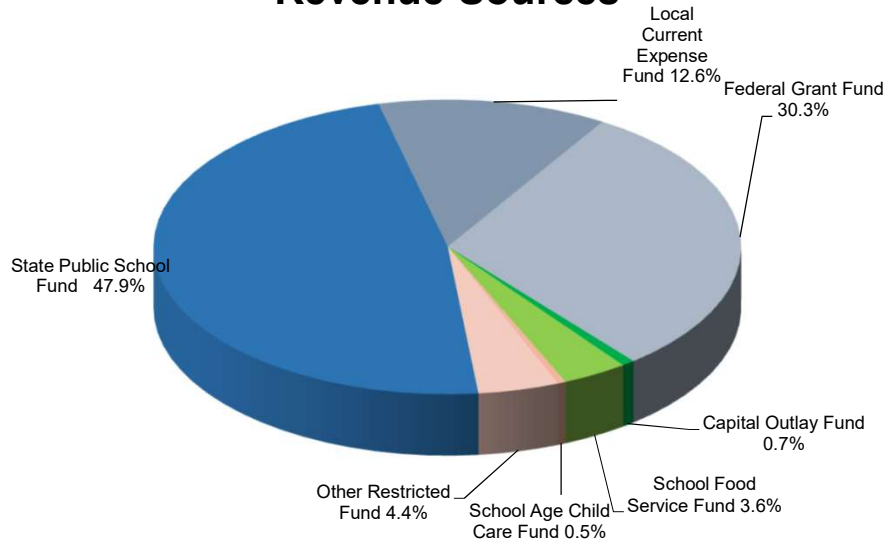
	<u>2021-2022</u>
State Public School Fund	\$ 85,230,122.00
Local Current Expense Fund	22,462,409.00
Federal Grant Fund	53,936,320.49
Capital Outlay Fund	1,269,025.00
School Food Service Fund	6,399,500.00
School Age Child Care Fund	805,322.00
Other Restricted Funds	<u>7,910,941.00</u>
<b>Total Budget</b>	<b><u><u>\$ 178,013,639.49</u></u></b>

# ROCKINGHAM COUNTY SCHOOLS

## 2021-2022

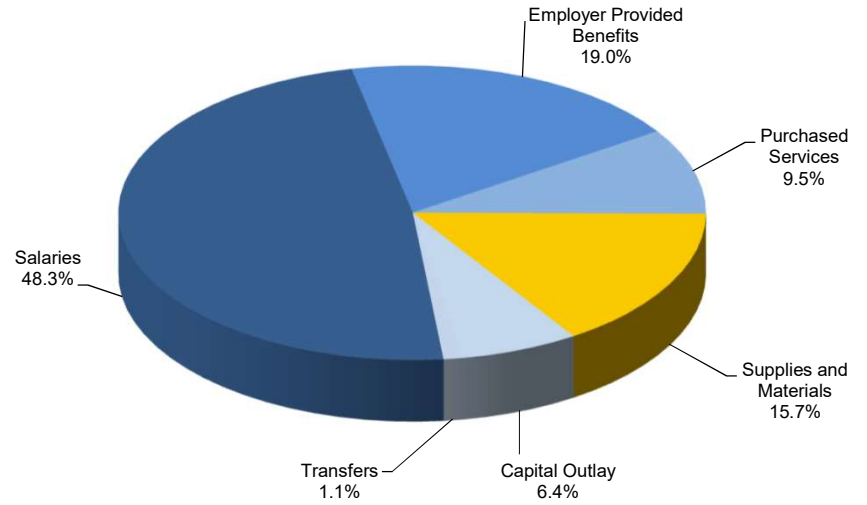
### Annual Budget at a Glance

#### Revenue Sources



State Public School Fund	\$ 85,230,122.00
Local Current Expense Fund	\$ 22,462,409.00
Federal Grant Fund	\$ 53,936,320.49
Capital Outlay Fund	\$ 1,269,025.00
School Food Service Fund	\$ 6,399,500.00
School Age Child Care Fund	\$ 805,322.00
Other Restricted Fund	\$ 7,910,941.00
<b>Total revenue sources</b>	<b><u>\$ 178,013,639.49</u></b>

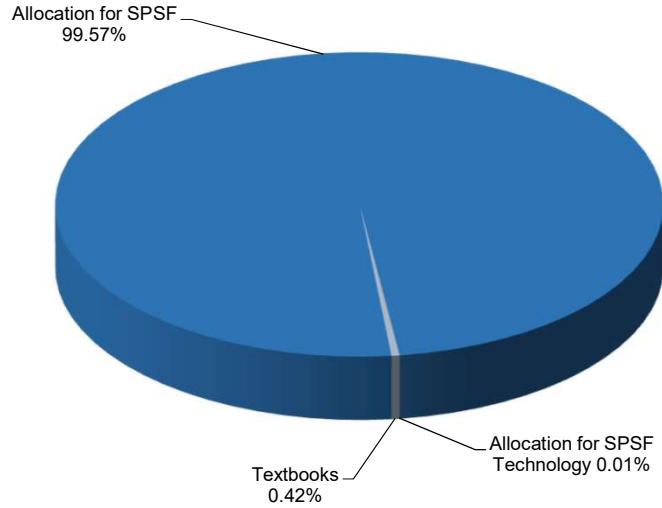
#### Expenses



100 Salaries	\$ 86,024,129.07
200 Employer Provided Benefits	\$ 33,821,384.14
300 Purchased Services	\$ 16,862,841.55
400 Supplies and Materials	\$ 27,917,649.73
500 Capital Outlay	\$ 11,455,635.00
600 Reserved for Future Use	\$ -
700 Transfers	\$ 1,932,000.00
<b>Total expenses</b>	<b><u>\$ 178,013,639.49</u></b>

**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**State Public School Fund**  
**Annual Budget**

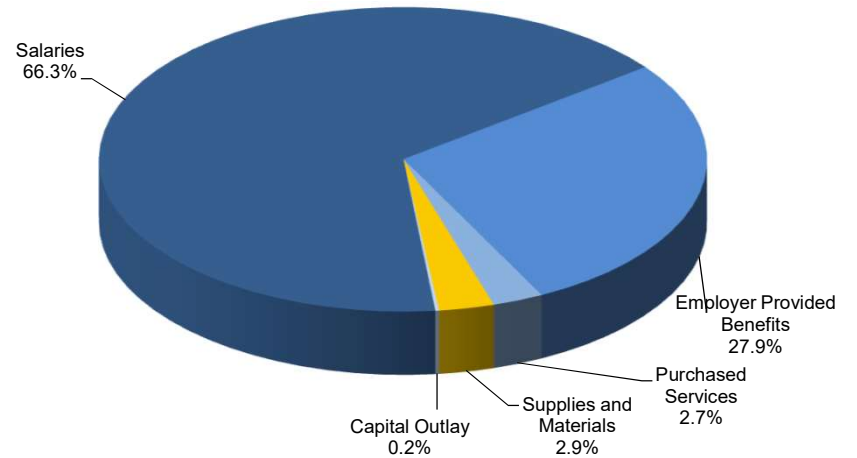
**Revenue Sources**



3100 Allocation for SPSF	\$ 84,864,910
3100 Allocation for SPSF Technology	4,610
3211 Textbooks	<u>360,602</u>

Total revenue sources \$ 85,230,122

**Expenses**



100 Salaries	\$ 56,512,161
200 Employer Provided Benefits	23,758,852
300 Purchased Services	2,299,525
400 Supplies and Materials	2,490,584
500 Capital Outlay	169,000
600 Reserved for Future Use	-
700 Transfers	<u>-</u>

Total expenses \$ 85,230,122

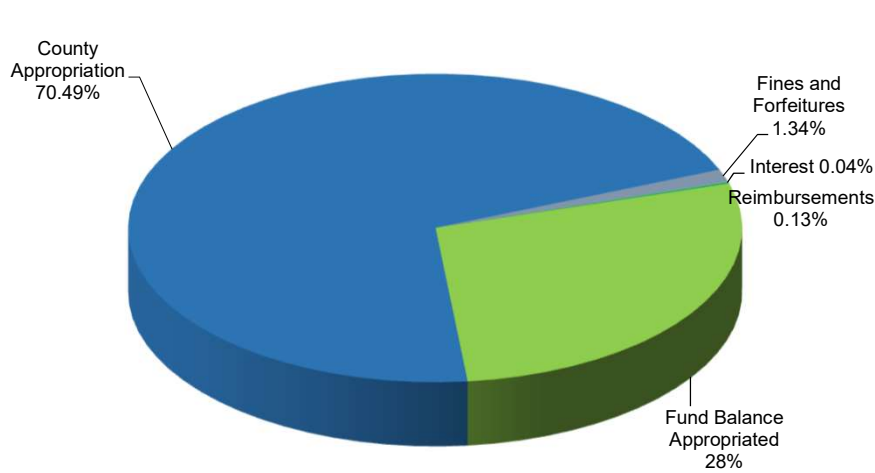
# ROCKINGHAM COUNTY SCHOOLS

## 2021-2022

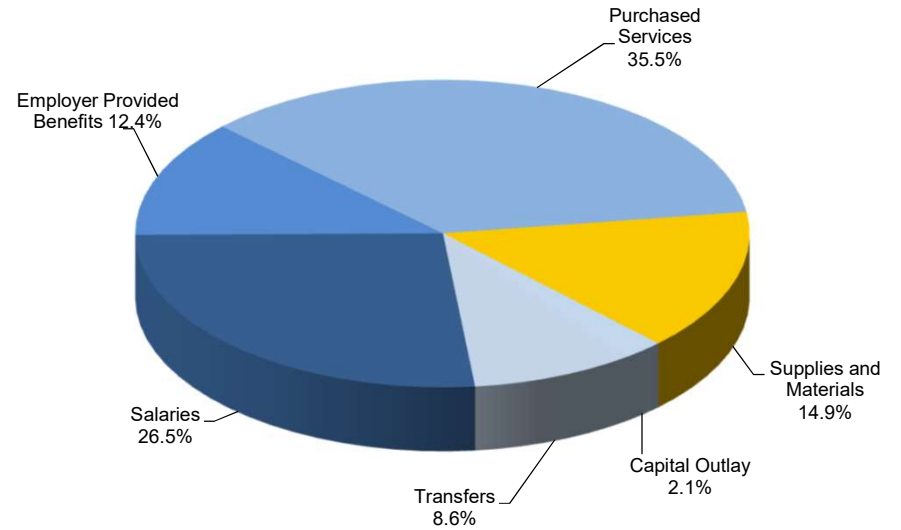
### Local Current Expense Fund

#### Annual Budget

### Revenue Sources



### Expenses



4110 County Appropriation	\$ 15,834,840
4410 Fines and Forfeitures	300,000
4450 Interest	10,000
4470 Reimbursements	30,000
4910 Fund Balance Appropriated	<u>6,287,569</u>

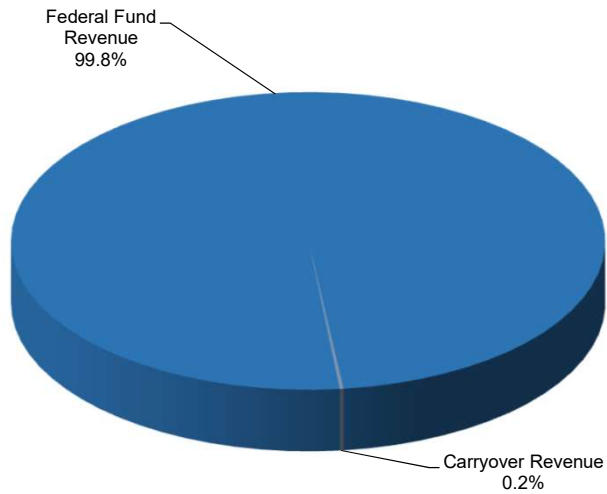
Total revenue sources \$ 22,462,409

100 Salaries	\$ 5,954,219
200 Employer Provided Benefits	2,786,491
300 Purchased Services	7,977,012
400 Supplies and Materials	3,347,687
500 Capital Outlay	465,000
600 Reserved for Future Use	-
700 Transfers	<u>1,932,000</u>

Total expenses \$ 22,462,409

**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**Federal Grant Fund**  
**Annual Budget**

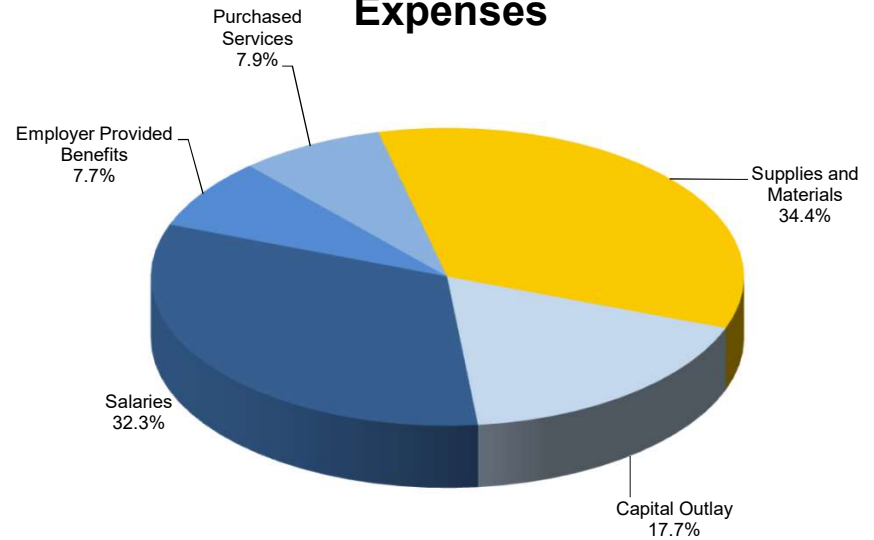
**Revenue Sources**



3600 Federal Fund Revenue	\$ 53,828,682.49
3610 Carryover Revenue	<u>\$ 107,638.00</u>

Total revenue sources \$ 53,936,320.49

**Expenses**

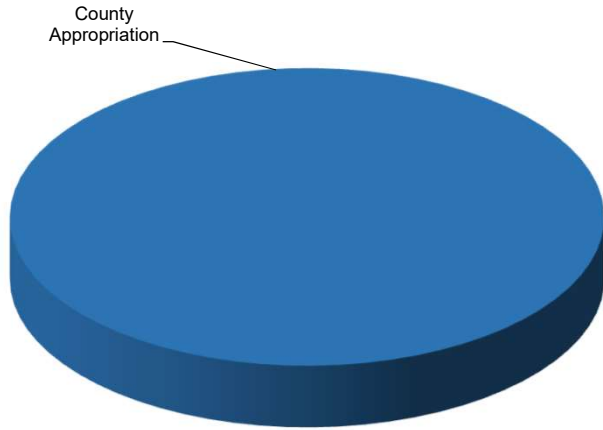


100 Salaries	\$ 17,451,783.07
200 Employer Provided Benefits	\$ 4,139,878.14
300 Purchased Services	\$ 4,259,224.55
400 Supplies and Materials	\$ 18,535,434.73
500 Capital Outlay	\$ 9,550,000.00
600 Reserved for Future Use	\$ -
700 Transfers	<u>\$ -</u>

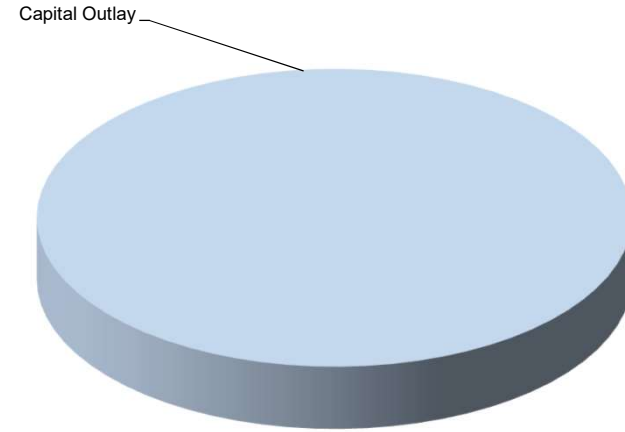
Total expenses \$ 53,936,320.49

**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**Capital Outlay Fund**  
**Annual Budget**

**Revenue Sources**



**Expenses**



4110 County Appropriation	<u>\$ 1,269,025</u>
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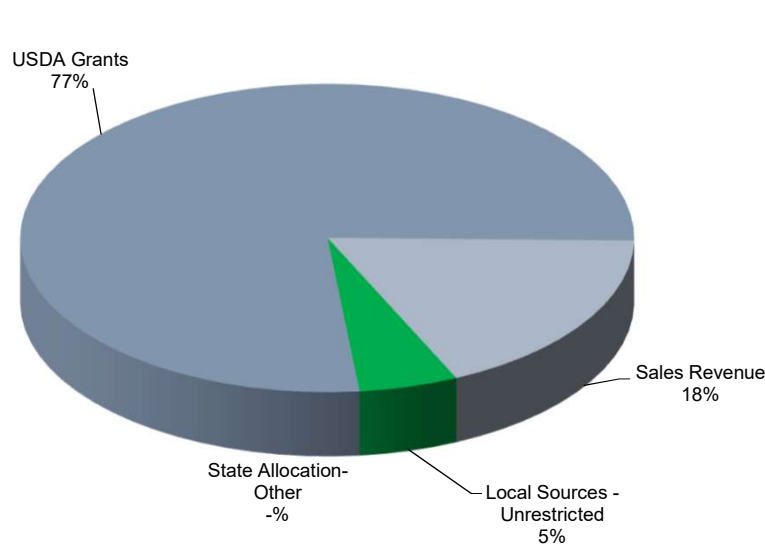
Total revenue sources	<u><u>\$ 1,269,025</u></u>
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100 Salaries		\$ -
200 Employer Provided Benefits		-
300 Purchased Services		-
400 Supplies and Materials		-
500 Capital Outlay		1,269,025
600 Reserved for Future Use		-
700 Transfers		-
		<u>-</u>

Total expenses	<u><u>\$ 1,269,025</u></u>
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**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**School Food Service**  
**Annual Budget**

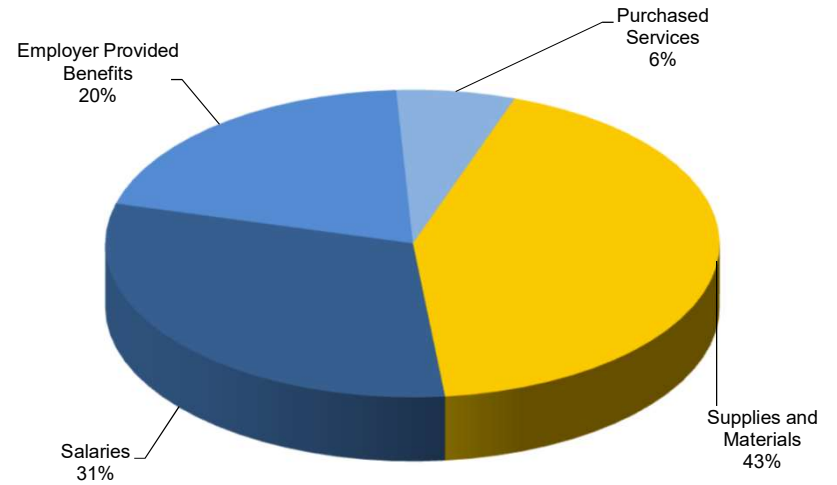
**Revenue Sources**



3200 State Allocation-Other	\$	-
3800 USDA Grants		4,924,300
4300 Sales Revenue		1,142,000
4400 Local Sources - Unrestricted		333,200
		<hr/>

Total revenue sources \$ 6,399,500

**Expenses**

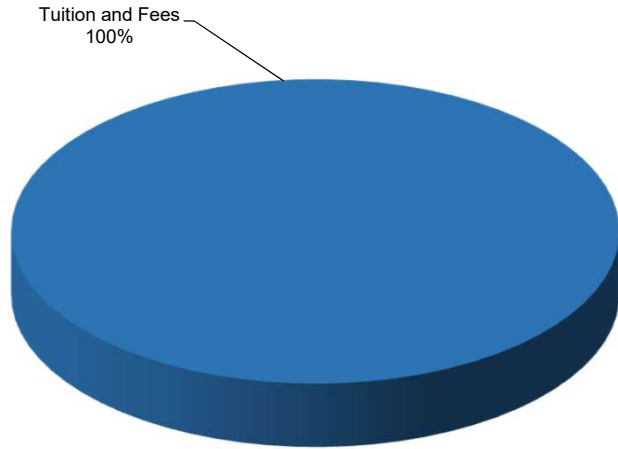


100 Salaries	\$	1,973,260
200 Employer Provided Benefits		1,277,240
300 Purchased Services		400,180
400 Supplies and Materials		2,748,820
500 Capital Outlay		-
600 Reserved for Future Use		-
700 Transfers		-
		<hr/>

Total expenses \$ 6,399,500

**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**Special Fund**  
**Annual Budget**

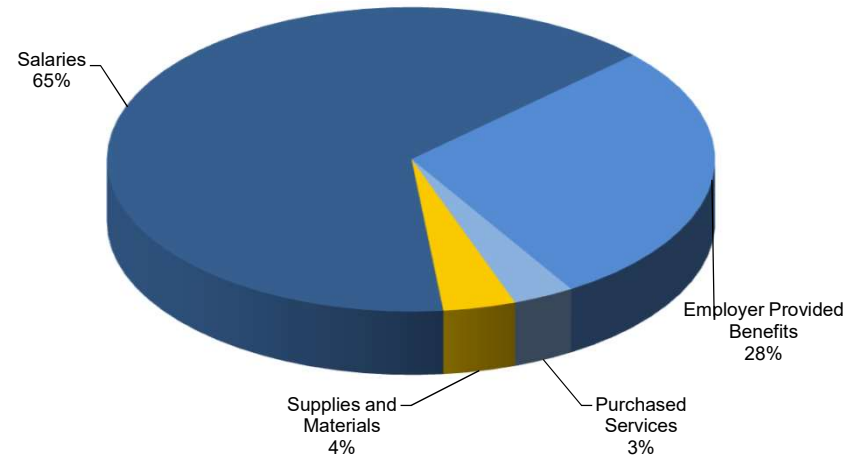
**Revenue Sources**



4210 Tuition and Fees	\$	<u>805,322</u>
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Total revenue sources	\$	<u><u>805,322</u></u>
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**Expenses**



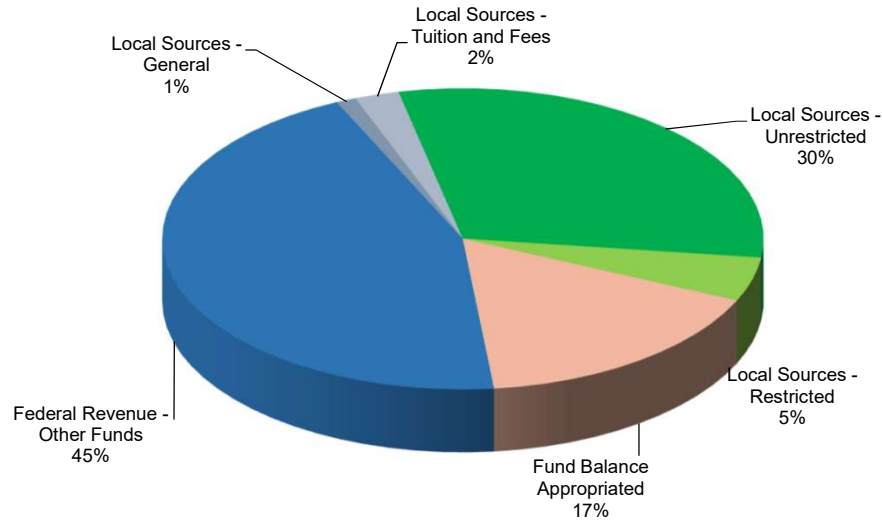
100 Salaries		\$	520,770
200 Employer Provided Benefits			227,352
300 Purchased Services			26,200
400 Supplies and Materials			31,000
500 Capital Outlay			-
600 Reserved for Future Use			-
700 Transfers			-
			<u>          </u>

Total expenses	\$	<u><u>805,322</u></u>
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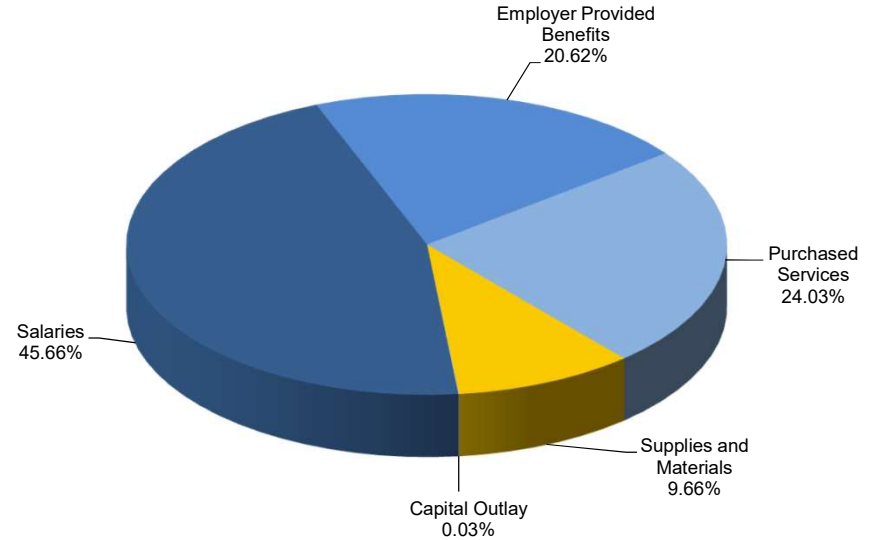


**ROCKINGHAM COUNTY SCHOOLS**  
**2021-2022**  
**Other Restricted Funds**  
**Annual Budget**

**Revenue Sources**



**Expenses**



3700 Federal Revenue - Other Funds	\$ 3,541,675
4100 Local Sources - General	85,000
4200 Local Sources - Tuition and Fees	188,990
4400 Local Sources - Unrestricted	2,409,003
4800 Local Sources - Restricted	375,000
4900 Fund Balance Appropriated	<u>1,311,273</u>
Total revenue sources	<u><u>\$ 7,910,941</u></u>

100 Salaries	\$ 3,611,936
200 Employer Provided Benefits	1,631,571
300 Purchased Services	1,900,700
400 Supplies and Materials	764,124
500 Capital Outlay	2,610
600 Reserved for Future Use	-
700 Transfers	-
	<u>-</u>
Total expenses	<u><u>\$ 7,910,941</u></u>

**CENTRAL OFFICE ADMINISTRATORS, DIRECTORS, AND SUPERVISORS**  
**(SALARIES, SUPPLEMENTS, AND BONUSES)**  
(Includes legislated 2.5% raise for Classified and CO admin staff from NC General Assembly)  
**2021-2022**

Site Loc	Job Title	% Emp	Fund	Purpose	Program	Object	Location	Monthly Gross	Yearly Gross
100	SUPERINTENDENT	100	1	6940	002	111	810	\$11,464.63	\$137,575.50
100	SUPPLEMENT	100	2	6940	002	187	810	\$2,930.35	\$35,164.22
100	SUPP INS	100	2	6940	002	187	810	\$1,310.95	\$15,731.45
100	ASST SUPERINTENDENT ISS	100	1	6940	002	118	810	\$8,447.13	\$101,365.53
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	BONUS	100	2	6940	002	183	810	-	\$4,944.66
100	ASST SUPERINTENDENT OPERATIONS	100	1	6940	002	118	810	\$8,447.13	\$101,365.53
100	LOCAL TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	BONUS	100	2	6940	002	183	810	-	\$4,944.66
100	ASST SUPERINTENDENT C&I	100	1	6940	002	118	810	\$8,447.13	\$101,365.53
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$325.00	\$3,900.00
100	BONUS	100	2	6940	002	183	810	-	\$4,944.66
100	SENIOR EXECUTIVE DIRECTOR OF HR	100	1	6620	002	113	810	\$8,606.64	\$103,279.66
100	DIRECTOR SECONDARY SCHOOLS	100	1	6110	024	113	810	\$8,045.21	\$96,542.58
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$250.00	\$3,000.00
100	FINANCE OFFICER	100	2	6610	002	115	810	\$8,029.16	\$96,349.96
100	DIRECTOR CTE & CLASSIFIED	100	1	6110	002	113	810	\$7,772.91	\$7,967.24
140	CHIEF TECH OFFICER	100	2	6400	002	113	810	\$7,206.24	\$86,474.90
140	TECH DIR BONUS	100	2	6400	002	183	810	\$416.67	\$5,000.04
120	DIRECTOR TRANSPORTATION	100	2	6550	706	113	810	\$7,644.79	\$91,737.46
100	DIRECTOR OF INSTRUCTIONAL PROG	100	1	6110	024	113	810	\$7,471.55	\$89,658.64
100	DIRECTOR OF CHILD NUTRITION	100	1	7200	002	113	000		\$45,000.00
100	DIRECTOR OF CHILD NUTRITION	100	5	7200	002	113	000	\$5,722.91	\$23,674.96
100	DIR OF ELEM PROG/TITLE 1	100	3	6300	050	113	810	\$7,516.66	\$90,199.96
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	\$7,303.13	\$87,637.50
100	EXEC DIR BEHAVIORAL HEALTH	100	8	6200	348	113	810	\$384.38	\$4,612.50
140	DIRECTOR TESTING/RESEARCH	100	2	6110	002	113	810	\$6,719.52	\$80,634.25
100	DIRECTOR OF EC PROGRAMS	100	1	6200	032	113	810	\$6,705.21	\$80,462.54
392	DIR DIG LEARN/PD/MEDIA	100	1	6110	024	113	810	\$6,488.08	\$77,856.91
140	ASST DIR/LEA TESTING	100	1	6110	024	113	810	\$6,408.23	\$76,898.74
100	BT COORDINATOR	100	1	6110	024	113	810	\$5,960.21	\$71,522.53
100	TRAVEL SUPPLEMENT	100	2	6940	002	187	810	\$250.00	\$3,000.00
130	MAINTENANCE DIRECTOR	100	2	6580	002	113	810	\$5,851.34	\$70,216.03
130	SUPPLEMENT	100	2	6580	002	181	810	-	\$5,617.28
140	NETWORK ENGINEER	100	2	6400	002	113	810	\$6,359.46	\$76,313.51
100	CTE CIMC	100	1	5830	013	131	000	\$5,572.00	\$66,864.00
100	SUPPLEMENT	100	1	5830	031	181	000	-	\$3,570.00
100	PUBLIC INFORMATION OFFICER	100	2	6950	801	153	810	\$5,552.08	\$66,624.92
100	CHILD NUTRITION SUPERVISOR	100	5	7200	035	113	000	\$3,782.16	\$45,385.89

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

**\$2,078,803.73**

ROCKINGHAM COUNTY SCHOOLS  
BUDGET RESOLUTION

BE IT RESOLVED by the Board of Education of the Rockingham County Schools local education agency:

SECTION I - The following amounts are hereby appropriated for the operation of the local education agency in the Local Current Expense Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Instructional Services	
Regular Instructional Services	\$ 1,715,182
Special Populations Support and Development Services	58,243
Alternative Programs and Services	488,473
School Leadership Services	1,440,967
Co-Curricular Services	842,162
School-Based Support Services	574,965
System-Wide Support Services	
Support and Development Services	\$ 313,865
Special Populations Support and Development Services	97,802
Alternative Programs and Services Support and Dev Services	-
Technology Support Services	1,453,984
Operational Support Services	11,807,656
Financial and Human Resource Services	646,451
Accountability Services	40,250
System-Wide Pupil Support Services	124,611
Policy, Leadership, and Public Relations Services	894,679
Ancillary Services	
Community Services	\$ 22,119
Nutrition Services	9,000
Payments to Other Government Units	1,932,000
Interfund Transfers	-
<hr/>	
Total Local Current Expense Fund Appropriations	<u>\$ 22,462,409</u>

SECTION II - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Local Revenues	\$ 340,000
Rockingham County Appropriation	15,834,840
Fund Balance Appropriated	6,287,569
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Total Local Current Expense Fund Revenue	<u>\$ 22,462,409</u>

SECTION III - The following amounts are hereby appropriated for the operation of the local education agency in the State Public School Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Instructional Services	
Regular Instructional Services	\$ 48,720,448
Special Populations Services	10,849,736
Alternative Programs and Services	2,752,816
School Leadership Services	5,992,565
Co-Curricular Services	-
School-Based Support Services	6,733,840
System-Wide Support Services	
Support and Development Services	813,683
Special Population Support and Development Services	71,912
Alternative Programs and Services Support and Dev Services	42,044
Technology Support Services	46,479
Operational Support Services	6,577,387
Financial and Human Resource Services	1,187,676
Accountability Services	69,896

BUDGET RESOLUTION - PAGE 2

System-Wide Pupil Support Services	-
Policy, Leadership, and Public Relations Services	894,590
Ancillary Services	
Nutrition Services	477,050
Payments to Other Government Units	-
Interfund Transfers	-
Total State Public School Fund Appropriations	<u>\$ 85,230,122</u>

SECTION IV - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

State Funds	<u>\$ 85,230,122</u>
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SECTION V - The following amounts are hereby appropriated for the operation of the local education agency in the Federal Grants Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Instructional Services	
Regular Instructional Services	\$ 19,237,911.14
Special Populations Services	6,049,162.77
Alternative Programs and Services	8,888,726.14
School Leadership Services	440,600.00
Co-Curricular Services	109,803.00
School-Based Support Services	1,485,856.29
System-Wide Support Services	
Support and Development Services	493,778.83
Special Populations Support and Development Services	210,392.82
Alternative Programs and Services Support and Dev Services	213,332.57
Technology Support Services	45,713.00
Operational Support Services	14,205,315.13
Financial and Human Resource Services	64,590.00
Accountability Services	4,306.00
System-Wide Pupil Support Services	174,306.00
Policy, Leadership and Public Relations Services	27,989
Ancillary Services	
Community Services	184,082
Nutrition Services	426,832
Non-Programmed Charges	
Payments to Other Governmental Units	1,225,553.88
Unbudgeted Federal Grant Funds	448,070.17
Total Federal Grants Fund Appropriations	<u>\$ 53,936,320.49</u>

SECTION VI - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Federal Funds	<u>\$ 53,936,320.49</u>
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SECTION VII - The following amounts are hereby appropriated for the operation of the local education agency in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Category I - (Land, Buildings)

<u>Project No.</u>	<u>Descriptions</u>		
1	Roofs - Replacement/Repair	\$	26,000
2	HVAC Replacement/Parts		80,000
3	Code Improvements-(OSHA,AHERA,ADA,etc.)		205,670

BUDGET RESOLUTION - PAGE 3

4	Floor Coverings/Refinishing	75,000
5	Covered Walkways	3,000
6	Classroom Building Renovations	120,000
7	Paving/Gravel/Sealing	10,855
8	Emergency Repairs	110,000
9	Grounds Improvements	31,000
10	General Repair	50,000
11	Communications/Intercom/Fire System	-
12	Bus Garage Equipment	20,000
13	Boiler Replacement/Parts	90,000
14	School Stadiums/Gyms/Tracks/Tennis Courts	5,000
15	Auditoriums - Parts/Upgrade/Curtains	-
16	Swimming Pool - RCHS	1,000
17	OCR Facility Upgrades	-

Total Category 1 Projects	<u>\$ 827,525</u>
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Category II - (Furniture & Equipment)

<u>Project No.</u>	<u>Descriptions</u>	
1	Technology Equipment	\$ -
2	Computer/Printers	-
3	School Capital Outlay	40,000
4	Equipment/Furnishings	-
5	Communication Services	-
6	BOE Furniture/Equipment	-
7	Powerschool Equipment	-

Total Category II Projects	<u>\$ 40,000</u>
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Category III - (Vehicles)

<u>Project No.</u>	<u>Descriptions</u>	
1	Bus Garage Computers/Equipment	\$ -
2	Transportation Vehicles/Equipment	15,000
3	Maintenance Vehicles/Equipment/Lease	386,500
4	Activity Buses	-

Total Category III Projects	<u>\$ 401,500</u>
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Total Capital Outlay Expense Fund Appropriations	<u><u>\$ 1,269,025</u></u>
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SECTION VIII - The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Rockingham County Appropriation	882,525
Fund Balance Appropriated	386,500
Property Settlement	-
Total Capital Outlay Revenues	<u><u>\$ 1,269,025</u></u>

SECTION IX - The following amounts are hereby appropriated for the operation of the local education agency in the School Food Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Ancillary Services	
Nutrition Services	\$ 6,084,500
Non-Programmed Charges	
Payments to Other Governmental Units	315,000
Total School Food Service Appropriations	<u><u>\$ 6,399,500</u></u>

BUDGET RESOLUTION - PAGE 4

SECTION X - The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Federal Funds	\$	4,924,300
Local Funds		1,475,200
Transfer from Local Current Expense Fund		
Total School Food Service Fund Revenues	\$	<u>6,399,500</u>

SECTION XI - The following amounts are hereby appropriated for the operation of the local education agency in the Before and After School Care Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Ancillary Services		
Community Services	\$	803,807
Non-Programmed Charges		
Payments to Other Governmental Units		1,515
Total Before and After School Care Fund Appropriations	\$	<u>805,322</u>

SECTION XII - The following revenues are estimated to be available to the Before and After School Care Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Local Funds	\$	<u>805,322</u>
Total Before and After School Care Fund Revenues	\$	<u>805,322</u>

SECTION XIII - The following amounts are hereby appropriated for the operation of the local education agency in the Other Restricted Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Instructional Services		
Regular Instructional Services	\$	1,995,605
Special Populations Services		1,174,244
Alternative Programs and Services		112,258
School Leadership Services		55,818
Co-Curricular Services		9,000
School-Based Support Services		706,598
System-Wide Support Services		
Support and Development Services		-
Special Populations Services		402,956
Technology Support Services		-
Operational Support Services		1,129,605
System-Wide Pupil Support		49,496
Policy, Leadership, and Public Relations Services		9,100
Ancillary Services		
Community Services		2,247,323
Non-Programmed Charges		
Payments to Other Governmental Units		18,938
Total Other Restricted Fund Appropriations	\$	<u>7,910,941</u>

SECTION XIV - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Federal Funds	\$	3,541,675
Local Funds		3,057,993
Fund Balance Appropriated		1,311,273
Total Other Restricted Fund Revenues	\$	<u>7,910,941</u>

BUDGET RESOLUTION - PAGE 5

SECTION XVII - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

SECTION XVIII - The Superintendent is hereby authorized to transfer appropriations within a fund under the guidelines outlined in policy 8120 - Budget Amendments and Transfers.

SECTION XIX - Copies of the Budget Resolution shall be immediately furnished to the superintendent and the school finance officer for direction in carrying out their duties.

Adopted this 13th day of December, 2021.

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Chairperson, Rockingham County Schools

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Secretary, Rockingham County Schools

STATE PUBLIC SCHOOL FUND				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>REVENUE</b>				
1.3100.000.000	Allocation for SPSF	84,864,910	81,581,144	
1.3100.015.000	Allocation for SPSF Technology	4,610	217,849	
1.3100.025.000	Indian Gaming	-	-	
1.3211.130.000	Textbooks	360,602	373,603	
	Total	<u>85,230,122</u>	<u>82,172,596</u>	
Note: Budgeted amounts are based on NCDPI Allotment Revision #020 dated 12/6/2021				
<b><u>2021-2022 Employer matching rates:</u></b>		<b><u>Prior Year Employer matching rates:</u></b>		
Employers Soc. Sec.	7.65%	7.65%		
Employers Retirement	22.89%	21.68%		
Employers Hospital	\$7,019/employee	\$6,326/employee		



STATE PUBLIC SCHOOL FUND					
001 CLASSROOM TEACHERS					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET		COMMENTS
CODE	DESCRIPTION				
<b>APPROPRIATIONS</b>					
1.5110.001.121	Salary - Teacher	19,427,301	18,489,000		Salary for approximately 366.83 teachers (moved 22 to SPLASH - PRC 020)
1.5110.001.123	Salary - ROTC Teacher	319,072	306,800		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	910,000	875,000		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	1,538,000	1,509,800		Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	4,358,700	4,278,800		Budgeted Retirement Cost 22.89%
1.5110.001.231	Employers Hospital Cost	2,560,900	2,505,000		Budgeted at \$7,019/employee (389.25 teachers)
1.5120.001.121	Salary - CTE Teacher	14,600	14,000		Salary for 0.25 vocational teachers
1.5120.001.211	Employers Soc. Sec. Cost	1,200	1,100		Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	3,200	3,000		Budgeted Retirement Cost 22.89%
1.5120.001.231	Employers Hospital Cost	1,650	1,600		Budgeted at \$7,019/employee (0.25)
1.5132.001.121	Salary - Enhancement Teacher	1,192,014	1,933,000		Salary for 28 Enhancement teachers (Arts) (Grade 6-12)
1.5132.001.211	Employers Soc. Sec. Cost	149,600	148,000		Budgeted at 7.65%
1.5132.001.221	Employers Retirement Cost	424,000	419,500		Budgeted Retirement Cost 22.89%
1.5132.001.231	Employers Hospital Cost	282,900	272,100		Budgeted at \$7,019/employee (28)
1.5133.001.121	Salary - Enhancement Teacher	968,000	1,710,000		Salary for 19.5 Enhancement teachers (PE/Health) (Grade 6-12)
1.5133.001.211	Employers Soc. Sec. Cost	133,800	130,900		Budgeted at 7.65%
1.5133.001.221	Employers Retirement Cost	379,000	371,000		Budgeted Retirement Cost 22.89%
1.5133.001.231	Employers Hospital Cost	220,400	212,500		Budgeted at \$7,019/employee (19.5)
1.5134.001.121	Salary - Enhancement Teacher	506,500	487,000		Salary for 10 Enhancement teachers (World Languages) (Grade 6-12)
1.5134.001.211	Employers Soc. Sec. Cost	38,800	37,500		Budgeted at 7.65%
1.5134.001.221	Employers Retirement Cost	109,900	106,000		Budgeted Retirement Cost 22.89%
1.5134.001.231	Employers Hospital Cost	70,200	63,260		Budgeted at \$7,019/employee (10)
1.5210.001.121	Salary - Exceptional Children Teacher	1,114,000	1,080,500		Salary for 19 EC teachers
1.5210.001.129	Held Harmless Salary	10,000	10,000		Held harmless due to Session Law 2014-100
1.5210.001.211	Employers Soc. Sec. Cost	86,000	83,500		Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	243,700	236,500		Budgeted Retirement Cost 22.89%
1.5210.001.231	Employers Hospital Cost	133,500	120,200		Budgeted at \$7,019/employee (19)
1.5260.001.121	Salary - AIG Teacher	-	-		Salary for 5 AIG teachers
1.5260.001.127	Salary - Lead AIG Teacher	-	-		Salary for 0.77 AIG lead teacher
1.5260.001.129	Held Harmless Salary	-	-		Held harmless due to Session Law 2014-100
1.5260.001.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.5260.001.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (5.77)
1.5270.001.121	Salary - ESL Teacher	180,500	175,500		Salary for 3 ESL teachers
1.5270.001.211	Employers Soc. Sec. Cost	13,900	13,500		Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	40,000	38,200		Budgeted Retirement Cost 22.89%
1.5270.001.231	Employers Hospital Cost	21,500	20,000		Budgeted at \$7,019/employee (3)
1.5310.001.121	Salary - Alternative Teacher	405,600	390,000		Salary for 8 Alternative teachers
1.5310.001.211	Employers Soc. Sec. Cost	31,500	29,900		Budgeted at 7.65%
1.5310.001.221	Employers Retirement Cost	88,000	84,600		Budgeted Retirement Cost 22.89%

1.5310.001.231	Employers Hospital Cost	56,200	50,700	Budgeted at \$7,019/employee (8)		
1.5330.001.121	Salary - Remedial Teacher	465,100	447,200	Salary for 10 Remedial teachers (Title I trades)		
1.5330.001.211	Employers Soc. Sec. Cost	35,600	34,300	Budgeted at 7.65%		
1.5330.001.221	Employers Retirement Cost	100,850	95,900	Budgeted Retirement Cost 22.89%		
1.5330.001.231	Employers Hospital Cost	70,200	66,500	Budgeted at \$7,019/employee (10)		
	Total	36,770,887	36,916,860			
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)						
Per legislation for the 2021-2022 school year, allocations based on ADM will not be reduced due to a discrepancy between actual and anticipated ADM						
We transferred 22 teacher positions from PRC 001 to PRC 020 Foreign Exchange Teachers for the VIF Participate program (14 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 2020-21 statewide average teacher salary including benefits was \$69,911. The 2021-22 statewide average teacher salary has yet to be determined by NCDPI.						
Budgets are based on current salaries.						
Allotments for 2021-22 will be based upon the following figures:						
	<u>Grade</u>					
	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				
	Program Enhancement	1 per 191 in K-5 ADM				
		Percentage of funding required for the allotment by year				
		18-19 25% funding				
		19-20 50% funding				
		20-21 75% funding				
		21-22 and thereafter 100% funding				
The initial teacher allotment for 2020-21 is based on ADM of 11,178 or approximately 533 teachers						
Subtracting the 26.5 K-5 enhancement teacher positions allocated in PRC 004 leaves an allotment of 506.5 teachers in PRC 001						
Subtracting the 22 VIF teacher position transfers from PRC 001 to PRC 020 leaves 484.5 teachers.						
We expect to receive an allotment reduction in December 2021 for charter school ADM. The reduction for charter school ADM was 3.39 teachers in 2020-21.						

STATE PUBLIC SCHOOL FUND				
002 CENTRAL OFFICE ADMINISTRATION				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.6110.002.113	Salary - Director	93,275	92,770	1 position (Director of CTE/Classified)
1.6110.002.211	Employers Soc. Sec. Cost	7,135	7,097	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	21,351	20,113	Budgeted Retirement Cost 22.89%
1.6110.002.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
1.6200.002.113	Salary - Director	19,650	10,000	1 position (EC Director - portion of salary paid from Local 002)
1.6200.002.211	Employers Soc. Sec. Cost	1,503	765	Budgeted at 7.65%
1.6200.002.221	Employers Retirement Cost	4,498	2,168	Budgeted Retirement Cost 22.89%
1.6200.002.231	Employers Hospital Cost	-	823	Budgeted at \$7,019/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 22.89%
1.6610.002.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
1.6620.002.113	Salary - Personnel Director	103,280	100,761	1 position (Senior Executive Director of Human Resources)
1.6620.002.211	Employers Soc. Sec. Cost	7,901	7,709	Budgeted at 7.65%
1.6620.002.221	Employers Retirement Cost	23,641	21,845	Budgeted Retirement Cost 22.89%
1.6620.002.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
1.6940.002.111	Salary - Superintendent	137,576	134,220	1 position (Superintendent)
1.6940.002.118	Salary - Assistant Superintendents	304,097	296,682	3 positions (Assistant Superintendents)
1.6940.002.211	Employers Soc. Sec. Cost	33,732	32,964	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	101,099	93,420	Budgeted Retirement Cost 22.89%
1.6940.002.231	Employers Hospital Cost	28,076	25,304	Budgeted at \$7,019/employee (4)
1.7200.002.113	Salary - Director	45,000	45,000	Child Nutrition Director (.5) - Remaining 50% paid from Child Nutrition funds
1.7200.002.211	Employers Soc. Sec. Cost	3,443	3,443	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	10,300	9,756	Budgeted Retirement Cost 22.89%
1.7200.002.231	Employers Hospital Cost	3,510	2,933	Budgeted at \$7,019/employee (.5)
	Total	963,105	920,425	
Note: The CO Administration allotment (PRC 002) for 2020-21 was increased from the 2019-20 initial allotment by 1.48%. Our initial allotment for 2021-2022 was increased to \$963,105 to account for the 2.5% legislated salary increase.				
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 a legislated salary increase of 2.5% for Central Office staff)

Title	Annual Salary	Budget Code
Superintendent	\$137,575.50	1.6940.002.111.810
Senior Executive Director of Human Resources	\$103,279.66	1.6620.002.113.810
Assistant Superintendent of Instructional Support Services	\$101,365.53	1.6940.002.118.810
Assistant Superintendent of Curriculum and Instruction	\$101,365.53	1.6940.002.118.810
Assistant Superintendent of Operations	\$101,365.53	1.6940.002.118.810
Director of CTE Program and Classified Staff	\$93,274.96	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 Child Nutrition funds)
EC Director	\$19,650.00	1.6200.002.113.810 (Remaining salary (\$60,813) paid from Local 002)

\$702,876.71	Salary
\$53,716.31	7.65% FICA
\$160,888.48	22.89% Retirement
\$45,623.50	\$7,019/employee Hospitalization (6.5)
<b>\$963,105.00</b>	

STATE PUBLIC SCHOOL FUND				
003 NON-INSTRUCTIONAL SUPPORT				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5400.003.151	Salary - Office Personnel	-	-	Office of the Principal (Data Managers, Bookkeepers, Guidance Clerical)
1.5400.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.5400.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.5400.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
1.6110.003.151	Salary - Office Personnel	-	-	Central Office clerical - Moved to Local 003
1.6110.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6110.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6110.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
1.6200.003.151	Salary - Clerical	-	-	1 position - moved to local - decreased funding
1.6200.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6200.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6200.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1)
1.6540.003.173	Salary - Custodian	2,031,620	1,945,101	83.34 custodial positions (10 month - 29, 11 month - 5.49, 12 month - 45.85, Year Round - 3)
1.6540.003.211	Employers Soc. Sec. Cost	141,365	148,793	Budgeted at 7.65%
1.6540.003.221	Employers Retirement Cost	400,626	421,698	Budgeted Retirement Cost 22.89%
1.6540.003.231	Employers Hospital Cost	606,933	561,433	Budgeted at \$7,019/employee (83.34)
1.6540.003.311	Contracted Services - Custodial	-	-	Custodial trade in's for contracted services
1.6580.003.151	Salary - Clerical	-	-	2 positions in Maintenance office - Moved to Local 003
1.6580.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6580.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6580.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (2)
1.6610.003.151	Salary - Clerical	-	-	2 positions - moved to PRC 031
1.6610.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6610.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6610.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (2)
1.6620.003.151	Salary - Office Personnel	-	-	1 position - moved to State 031
1.6620.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6620.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6620.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1)
1.6710.003.151	Salary - Office Personnel	-	-	1 position in Testing office (moved to object 153)
1.6710.003.153	Salary - Office Personnel	44,903	44,022	1 position in Testing office
1.6710.003.211	Employers Soc. Sec. Cost	3,435	3,368	Budgeted at 7.65%
1.6710.003.221	Employers Retirement Cost	9,735	9,544	Budgeted Retirement Cost 22.89%
1.6710.003.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
	Total	3,245,636	3,140,285	
Explanation:				
The 2021-2022 allotment is based on \$274.56 per ADM. Allotment includes salary increase of 2.5% 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.				



STATE PUBLIC SCHOOL FUND				
004 K-5 PROGRAM ENHANCEMENT TEACHERS				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5132.004.121	Salary - Enhancement Teacher	691,835	-	Salary for 15 Enhancement teachers (Arts) (Grade K-5)
1.5132.004.211	Employers Soc. Sec. Cost	51,219	-	Budgeted at 7.65%
1.5132.004.221	Employers Retirement Cost	153,255	-	Budgeted Retirement Cost 22.89%
1.5132.004.231	Employers Hospital Cost	105,285	-	Budgeted at \$7,019/employee (15)
1.5133.004.121	Salary - Enhancement Teacher	647,185	-	Salary for 12 Enhancement teachers (PE/Health) (Grade K-5)
1.5133.004.211	Employers Soc. Sec. Cost	47,804	-	Budgeted at 7.65%
1.5133.004.221	Employers Retirement Cost	143,036	-	Budgeted Retirement Cost 22.89%
1.5133.004.231	Employers Hospital Cost	84,228	-	Budgeted at \$7,019/employee (12)
	Total	1,923,847	-	
Explanation:				
PRC 004 is a position allotment which provides guaranteed funding for salaries for Kindergarten to fifth grade Program Enhancement Teachers. 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.				

STATE PUBLIC SCHOOL FUND				
005 SCHOOL BUILDING ADMINISTRATION				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5410.005.114	Salary - Principal	1,909,298	1,810,089	22 Principals
1.5410.005.129	Held Harmless Salary	-	-	Held harmless due to Session Law 2014-100.
1.5410.005.211	Employers Soc.Sec. Cost	141,242	138,472	Budgeted at 7.65%
1.5410.005.221	Employers Retirement Cost	400,276	394,428	Budgeted Retirement Cost 22.89%
1.5410.005.231	Employers Hospital Cost	144,738	139,172	Budgeted at \$7,019/employee (22)
1.5420.005.116	Salary - Assistant Principal	690,210	660,605	111.66 months of Assistant Principals (approx. 10 positions)
1.5420.005.129	Held Harmless Salary	500	500	Held harmless due to Session Law 2014-100.
1.5420.005.211	Employers Soc.Sec. Cost	52,839	50,514	Budgeted at 7.65%
1.5420.005.221	Employers Retirement Cost	149,746	143,219	Budgeted Retirement Cost 22.89%
1.5420.005.231	Employers Hospital Cost	65,790	66,423	Budgeted at \$7,019/employee (approx. 10 positions)
	Total	3,554,639	3,403,422	
Explanation:				
Provides funding for salaries including benefits for principals and assistant principals.				
Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below				
Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to twelve months of employment for a principal. Assistant principals are allotted at one month of employment per 98.53 ADM rounded to the nearest whole month. (11,178 / 98.53 = 113.45)				







STATE PUBLIC SCHOOL FUND					
007 INSTRUCTIONAL SUPPORT					
ACCOUNT		2021-2022	2020-2021		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
<b>APPROPRIATIONS</b>					
1.5110.007.135	Salary - Lead Teacher	48,370	47,190	0.75 position	
1.5110.007.211	Employers Soc. Sec. Cost	3,700	3,610	Budgeted at 7.65%	
1.5110.007.221	Employers Retirement Cost	11,072	10,118	Budgeted Retirement Cost 22.89%	
1.5110.007.231	Employers Hospital Cost	5,265	4,986	Budgeted at \$7,019/employee (.75)	
1.5210.007.133	Salary - Psychologist	65,400	195,675	1 psychologist (2 moved to state PRC 006)	
1.5210.007.211	Employers Soc. Sec. Cost	5,003	15,339	Budgeted at 7.65%	
1.5210.007.221	Employers Retirement Cost	14,970	42,990	Budgeted Retirement Cost 22.89%	
1.5210.007.231	Employers Hospital Cost	7,019	19,941	Budgeted at \$7,019/employee (3)	
1.5320.007.131	Salary - Social Worker	162,975	159,000	4 social workers	
1.5320.007.211	Employers Soc. Sec. Cost	15,275	12,332	Budgeted at 7.65%	
1.5320.007.221	Employers Retirement Cost	45,707	34,562	Budgeted Retirement Cost 22.89%	
1.5320.007.231	Employers Hospital Cost	28,076	19,941	Budgeted at \$7,019/employee (4)	
1.5810.007.131	Salary - Media Specialist	1,118,270	1,075,260	20 positions	
1.5810.007.129	Held Harmless Salary	-	-	Held harmless due to Session Law 2014-100.	
1.5810.007.211	Employers Soc. Sec. Cost	85,547	84,754	Budgeted at 7.65%	
1.5810.007.221	Employers Retirement Cost	255,972	211,653	Budgeted Retirement Cost 22.89%	
1.5810.007.231	Employers Hospital Cost	140,380	132,940	Budgeted at \$7,019/employee (20)	
1.5830.007.131	Salary - Guidance Services	1,158,468	1,395,220	21.25 positions	
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	98,066	95,432	Budgeted at 7.65%	
1.5830.007.221	Employers Retirement Cost	277,916	270,721	Budgeted Retirement Cost 22.89%	
1.5830.007.231	Employers Hospital Cost	134,870	146,234	Budgeted at \$7,019/employee (20.5)	
1.5840.007.131	Salary - Health Services	229,272	220,453	4 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	17,540	17,399	Budgeted at 7.65%	
1.5840.007.221	Employers Retirement Cost	49,707	48,765	Budgeted Retirement Cost 22.89%	
1.5840.007.231	Employers Hospital Cost	28,076	25,350	Budgeted at \$7,019/employee (4)	
	Total	4,009,416	4,292,365		
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.					
This is a position allotment and are allotted on the basis of one per 210.56 allotment ADM.					
2020-21 initial allotment was 55 positions. 2021-22 planning allotment was 53 positions (11,178 / 210.56). Current 2021-22 allotment is 51 positions (2 positions were moved from state 007 to state 006)					
2020-21 Statewide Average Salary is \$69,911					

We fund the following areas with this allotment:

Positions

Media

Guidance Counselors

Social Workers

Psychologists

Nurses

Teachers

STATE PUBLIC SCHOOL FUND					
012 DRIVER TRAINING					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET		
CODE	DESCRIPTION			COMMENTS	
<b>APPROPRIATIONS</b>					
1.5110.012.121	Salary - Teacher	-	-		
1.5110.012.148	Salary - Non Certified Instructor	149,938	147,769	20 Instructors	
1.5110.012.162	Substitute Pay	300	300		
1.5110.012.211	Employers Soc. Sec. Cost	10,290	11,648	Budgeted at 7.65%	
1.5110.012.221	Employers Retirement Cost	15,394	20,548	Budgeted Retirement Cost 22.89%	
1.5110.012.311	Contracted Services	375	375		
1.5110.012.312	Workshop Expenses	1,225	1,225	State Conference	
1.5110.012.314	Printing and Binding	150	150	Printing completion certificatees (4 high schools)	
1.5110.012.326	Contracted Repairs & Maintenance	2,000	2,000	Repair of Cars	
1.5110.012.372	Vehicle Liability Insurance	6,800	6,800	18 cars to insure	
1.5110.012.411	Supplies & Materials	1,000	1,350	Teaching Supplies	
1.5110.012.418	Computer Software/Supplies	6,800	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		
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	-	-		
1.5110.012.542	Computer Hardware	-	-	Replace computers	
1.5110.012.551	Purchase of Vehicle	-	5,225	Purchase of cars	
1.5110.012.552	License & Title Fees	-	500	License and Title Fees	
	Total	205,422	215,840		
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 2021-22 is \$190.91 per public, charter, private and federal 9th grade ADM.					

STATE PUBLIC SCHOOL FUND				
013 CAREER AND TECHNICAL EDUCATION PERSONNEL				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5120.013.121	Salary - Teacher	2,355,085	2,484,445	47.25 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	188,055	191,746	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	532,945	537,390	Budgeted Retirement Cost 22.89%
1.5120.013.231	Employers Hospital Cost	310,858	353,953	Budgeted at \$7,019/employee (47.25)
1.5830.013.131	Salary - Career Development Coordinator	354,648	294,570	6 positions
1.5830.013.129	Held Harmless Salary	500	500	Held harmless due to Session Law 2014-100.
1.5830.013.211	Employers Soc. Sec. Cost	27,169	22,573	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	76,996	63,263	Budgeted Retirement Cost 22.89%
1.5830.013.231	Employers Hospital Cost	39,474	33,235	Budgeted at \$7,019/employee (6)
	Total	3,890,730	3,986,675	
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.				
2020-21 initial allotment was 545 months of employment. Current allotment for 2021-22 is 530 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 2021-22.				

2021-22 SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT						
	<u>PRC 013</u>	<u>PRC 001*</u>				
McMichael	112					
Morehead	120					
Reidsville High	102					
Rockingham City High	134					
WRMS	10					
Reidsville Middle	20					
Holmes	20					
Rockingham Cty Middle	20					
CIMC	12					
	<hr/>					
MOE's	550					
*Paid from Schools regular PRC 001 allotment						

STATE PUBLIC SCHOOL FUND					
014 PROGRAM SUPPORT					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
<b>APPROPRIATIONS</b>					
1.5120.014.121	Salary - Teacher	-	-		
1.5120.014.122	Salary - Interim Teacher (Non-Cert Rate)	14,000	14,000	25% Health Science Teacher	
1.5120.014.163	Substitute Pay - Workshops	1,500	1,500	Sub Pay - Workshop	
1.5120.014.191	Curriculum Development	1,500	1,500	Hensley and Edwards	
1.5120.014.211	Employers Soc. Sec. Cost	1,186	1,186	Social Security - 7.65%	
1.5120.014.221	Employers Retirement Cost	325	296	Budgeted Retirement Cost 22.89%	
1.5120.014.231	Employers Hospital Cost	3,290	-	Budgeted at \$7,019/employee	
1.5120.014.312	Workshop Expenses	3,520	12,965	Workshop expenses for teacher	
1.5120.014.314	Printing	1,300	1,300		
1.5120.014.319	Other Prof/Tech Serv/Drug Testing	1,500	1,500		
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	7,000	7,000		
1.5120.014.352	Tuition (Employee Education)	4,000	5,000		
1.5120.014.379	Insurance	1,840	1,838		
1.5120.014.411	Instructional Supplies	21,886	30,300	Middle and High School classroom materials & supplies	
1.5120.014.418	Computer Software & Supplies	12,000	12,000	Adobe/Today's Class/Certiport	
1.5120.014.422	Repair Parts & Materials	500	500	Repairs & replacement parts for classroom equipment & labor	
1.5120.014.462	Computer Hardware	4,000	4,000	Adobe Lab RCHS & MHS	
1.5120.014.541	Equipment Purchases	-	-		
1.5830.014.332	Travel - CDC	500	500		
1.6120.014.151	Salary - Office Personnel	53,536	46,800	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	4,096	3,734	Social Security for Office Support at 7.65%	
1.6120.014.221	Employers Retirement Cost	12,255	4,728	Budgeted Retirement Cost 22.89%	
1.6120.014.231	Employers Hospital Cost	7,019	3,279	Hospitalization insurance (0.5+0.5=1) at \$7,019	
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	500	1,000	Administrative travel	
1.6120.014.462	VoCats Computer Equipment	-	-		
1.6550.014.171	Salary - Driver	500	500	Salary for bus driver	
1.6550.014.211	Employers Soc. Sec. Cost	39	39	Social Security for bus driver at 7.65%	
	Total	164,792	162,465		
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 (\$34.11).					
<b>Note:</b> We expect an additional decrease in funding due to ADM decreases if greater than 2% decrease.					



STATE PUBLIC SCHOOL FUND				
015 TECHNOLOGY FUND				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
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	-	-	
1.5110.015.418	Computer Software	-	39,120	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	4,610	125,000	ProLogic ITS, LLC - Esentire malware protection
1.6400.015.326	Computer Repairs	-	-	Parts & related services - technology services
1.6400.015.418	Computer Software & Supplies - Tech Serv.	-	53,729	Upgrading & purchase of software-Tech Services
1.6400.015.418	Computer Software & Supplies - Tech Serv.	-	-	Other softwares not in PRC 131
1.6400.015.461	Non-Capitalized equipment	-	-	Equipment under \$2,000 - Technology services This amount is for reserve and carryover to subsequent year.
1.6400.015.462	Non-Capitalized Computers	-	-	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	-	-	Network Equipment, servers, over \$2,000
	Total	4,610	217,849	
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.				
Guidance for 2021-22 PRC 015 allotment pending from DPI. We do anticipate to receive an appropriation in state 015 for 2021-22.				

STATE PUBLIC SCHOOL FUND				
016 SUMMER READING CAMPS				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5350.016.121	Salary - Summer Reading Camp Teacher	-	-	
1.5350.016.129	Differentiated Pay	-	-	
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	-	-	
1.5350.016.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.5350.016.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.5350.016.332	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 22.89%
1.6550.016.331	Contracted Pupil Transport	-	-	Contracted transportation for pupils
	Total	-	-	
<p>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</p> <p>Guidance for 2021-22 PRC 016 allotment not yet received from DPI.</p>				

STATE PUBLIC SCHOOL FUND				
020 FOREIGN EXCHANGE TEACHERS				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.020.124	Salary - SPLASH teachers	959,708	786,640	Salary for 22 SPLASH/Participate teachers - converted from PRC 001
1.5110.020.162	Substitute Pay	3,000	3,000	
1.5110.020.211	Employers Soc. Sec. Cost	67,584	60,408	Budgeted at 7.65%
1.5110.020.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
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	559,164	268,528	Pay partially on the VIF annual fees - rest to come from local PRC 061
	Total	1,589,456	1,118,576	
<p>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.  Transferred 22 positions from PRC 001 at the 2020-21 allowable rate, which equals \$1,589,456</p>				

STATE PUBLIC SCHOOL FUND				
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.024.121	Salary - Teachers	-	-	0 teachers
1.5110.024.142	Salary - Teacher Assistant	-	-	1 TA
1.5110.024.143	Salary - Tutor	-	-	Tutoring money for the schools
1.5110.024.183	Bonus	108,000	102,000	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)
1.5110.024.196	Salary - Stipends	-	-	Workshop Stipends
1.5110.024.197	Salary - Workshop Instructor	-	-	Workshop Salaries
1.5110.024.211	Employers Soc. Sec. Cost	8,262	7,803	FICA @ 7.65%
1.5110.024.221	Employers Retirement Cost	23,414	22,114	Budgeted Retirement Cost 22.89%
1.5110.024.231	Employers Hospital Cost	-	-	Hospitalization - \$7,019/employee (0)
1.5110.024.311	Contracted Services	-	10,000	APEX and The Innovation Project
1.5110.024.312	Workshop Expense	-	-	
1.5110.024.333	Field Trips	-	-	
1.5110.024.351	Tuition Fees	-	-	
1.5110.024.411	Supplies & Materials	-	35,000	Chromebook covers
1.5110.024.418	Computer Programs	-	-	
1.5110.024.461	Non-Capitalized Equipment	-	-	
1.5110.024.462	Non-Capitalized Computer Equipment	-	-	
1.5420.024.116	Salary - Assistant Principals	121,946	119,299	2 Assistant Principal - moved from state 005
1.5420.024.211	Employers Soc. Sec. Cost	9,373	9,027	FICA @ 7.65%
1.5420.024.221	Employers Retirement Cost	27,989	25,583	Budgeted Retirement Cost 22.89%
1.5420.024.231	Employers Hospital Cost	14,038	12,652	Hospitalization - \$7,019/employee (2)
1.5880.024.311	Contracted Services	-	-	
1.6110.024.113	Salary - Directors	412,480	402,421	Directors (5) (See breakout below)
1.6110.024.211	Employers Soc. Sec. Cost	31,555	30,786	FICA @ 7.65%
1.6110.024.221	Employers Retirement Cost	94,417	87,245	Budgeted Retirement Cost 22.89%
1.6110.024.231	Employers Hospital Cost	35,095	31,630	Hospitalization - \$7,019/employee (5)
1.6400.024.113	Salary - IT Techs	-	-	IT Technicians (2) - moved to local 015
1.6400.024.211	Employers Soc. Sec. Cost	-	-	FICA @ 7.65%
1.6400.024.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%
1.6400.024.231	Employers Hospital Cost	-	-	Hospitalization - \$7,019/employee (2)
	Total	886,569	895,560	
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.

We are unable to do any ABC transfers to this PRC. Therefore, we are moving personnel from this state PRC to local PRC's.

**Current staff positions paid from State 024 funds:**

(Annual salary includes a legislated salary increase of 2.5% for Central Office staff)

Title	Annual Salary	Budget Code
Director of Secondary Schools	\$96,542.58	1.6110.024.113.810
Director of Instructional Programs	\$89,658.64	1.6110.024.113.810
Director of Digital Learning/PD/Media	\$77,856.91	1.6110.024.113.810
Assistant Director of Testing	\$76,898.74	1.6110.024.113.810
BT Coordinator (moved from local 002)	\$71,523.00	1.6110.024.113.810

**\$412,479.87**



STATE PUBLIC SCHOOL FUND				
029 BEHAVIORAL SUPPORT				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5210.029.121	Salary - At-Risk-Liaison	57,200	57,200	1 teacher (100% crisis intervention & direct service teachers)
1.5210.029.131	Salary - At-Risk-Liaison	-	-	
1.5210.029.142	Salary - Teacher Assistant	58,333	52,081	2 Teacher Assistants assigned directly to at-risk students
1.5210.029.199	Overtime Pay	150	300	Overtime Pay
1.5210.029.211	Employers Soc Sec Cost	8,850	8,383	Budgeted at 7.65%
1.5210.029.221	Employers Retirement Cost	25,080	21,587	Budgeted Retirement Cost 22.89%
1.5210.029.231	Employers Hospital Cost	19,737	21,331	Budgeted at \$7,019/employee (3)
	Total	<u>169,350</u>	<u>160,882</u>	
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					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET		COMMENTS
CODE	DESCRIPTION				
<b>APPROPRIATIONS</b>					
1.5110.031.121	Salary - Teacher	-	-		
1.5110.031.135	Salary - Lead Teacher	-	-		
1.5110.031.142	Salary - Aide	-	-		
1.5110.031.181	Supplementary Pay	2,291,248	2,090,510		Flat rate supplement pay to teachers (Bi-annual in Dec and May)
1.5110.031.211	Employers Soc. Sec. Cost	166,796	147,565		Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	499,080	413,566		Budgeted Retirement Cost 22.89%
1.5110.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee
1.5110.031.311	Contracted Services	-	-		SPLASH
1.5110.031.411	Supplies & Materials	-	-		Chromebooks
1.5110.031.461	Non-Capitalized Equipment	-	-		Teacher Laptops
1.5110.031.462	Computer Equipment-Inventoried	-	-		
1.5110.031.541	Purchase of Equipment - Capitalized	-	-		
1.5320.031.131	Salary - Social Worker	-	-		0 positions
1.5320.031.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.5320.031.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.5320.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (0 positions)
1.5330.031.311	Contracted Services	-	-		Alert Now
1.5400.031.151	Salary - Clerical	811,880	750,135		Clerical support in schools (Bookkeepers and Data Managers) (20 positions)
1.5400.031.211	Employers Soc. Sec. Cost	61,800	57,386		Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	185,840	160,829		Budgeted Retirement Cost 22.89%
1.5400.031.231	Employers Hospital Cost	140,380	132,940		Budgeted at \$7,019/employee (20)
1.5810.031.131	Salary - Media Specialist	-	-		1 Media Specialist (moved to state 007)
1.5810.031.181	Supplementary Pay	-	-		
1.5810.031.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.5810.031.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.5810.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (1)
1.5830.031.131	Salary - Guidance	-	-		0 Guidance Counselors
1.5830.031.181	Supplementary Pay	-	-		
1.5830.031.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.5830.031.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.5830.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (0)
1.5840.031.131	Salary - Health Services	-	-		0 Nurse
1.5840.031.181	Supplementary Pay	-	-		
1.5840.031.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.5840.031.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.5840.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (0)
1.6110.031.151	Salary - Clerical	-	-		1 position
1.6110.031.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%
1.6110.031.221	Employers Retirement Cost	-	-		Budgeted Retirement Cost 22.89%
1.6110.031.231	Employers Hospital Cost	-	-		Budgeted at \$7,019/employee (1)



1.6200.031.151	Salary - Clerical	-	-	0 clerical		
1.6200.031.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%		
1.6200.031.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%		
1.6200.031.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (0)		
1.6400.031.151	Salary - Technology - Office Support	-	-	1 technology office support (moved to local 015)		
1.6400.031.152	Salary - Technology - Technicians	-	-	0.5 technology technicians (moved to local 015)		
1.6400.031.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%		
1.6400.031.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%		
1.6400.031.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1.5)		
1.6610.031.151	Salary - Clerical	492,005	433,520	7 positions (Finance Department)		
1.6610.031.153	Salary - Clerical	138,315	10,000	2 positions (Finance Department) (moved from 2.6610.003.153)		
1.6610.031.211	Employers Soc. Sec. Cost	48,220	33,930	Budgeted at 7.65%		
1.6610.031.221	Employers Retirement Cost	144,280	95,091	Budgeted Retirement Cost 22.89%		
1.6610.031.231	Employers Hospital Cost	63,171	53,176	Budgeted at \$7,019/employee (9)		
1.6620.031.151	Salary - Clerical	111,760	156,738	2 positions (Human Resources Department) (moved 1 to 2.6620.003.151)		
1.6620.031.211	Employers Soc. Sec. Cost	8,465	11,991	Budgeted at 7.65%		
1.6620.031.221	Employers Retirement Cost	25,581	33,605	Budgeted Retirement Cost 22.89%		
1.6620.031.231	Employers Hospital Cost	14,038	19,941	Budgeted at \$7,019/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 22.89%		
1.6710.031.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1)		
1.6820.031.151	Salary - Office Personnel	-	-	1 position		
1.6820.031.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%		
1.6820.031.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost 22.89%		
1.6820.031.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1)		
1.6940.031.151	Salary - Clerical	203,400	197,082	3.5 positions - Superintendent's Office		
1.6940.031.211	Employers Soc. Sec. Cost	15,483	15,077	Budgeted at 7.65%		
1.6940.031.221	Employers Retirement Cost	46,560	42,255	Budgeted Retirement Cost 22.89%		
1.6940.031.231	Employers Hospital Cost	24,567	23,265	Budget at \$7,019/employee (3.5 positions)		
	Total	5,492,869	4,878,602			

This is a dollar allotment to provide supplemental funds in counties that do not have the ability to generate revenue to support public schools at the state average level (per a legislated formula). The funding is to allow those counties to enhance the instructional program and student achievement.

The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded.

The funds must be used only for:

Instructional positions                      Staff development

Instructional support positions                      Fringe benefits

Clerical positions                      Supplements for instructional personnel

Instructional equipment                      Instructional supplies & materials

**Note:** We are not anticipating being able to do any ABC transfers to this PRC due to current legislation.

STATE PUBLIC SCHOOL FUND					
032 CHILDREN WITH SPECIAL NEEDS					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
<b>APPROPRIATIONS</b>					
1.5210.032.121	Salary - Teachers	2,744,991	3,310,638	Salary for 59.5 teachers	
1.5210.032.133	Salary - Psychologist	146,185	281,023	Salary for 2 psychologists	
1.5210.032.141	Salary - Speech Assistants	67,307	66,167	Salary for 2 speech assistants	
1.5210.032.142	Salary - Teacher Assistants	49,605	44,529	Salary for 2 teacher assistants	
1.5210.032.146	Salary - Other Assignments - HB	55,548	91,260	Other assignments - homebound/intern	
1.5210.032.148	Salary - Other Assignments	-	500		
1.5210.032.162	Substitute Pay - Sick	7,000	30,000	Substitute Pay - Sick	
1.5210.032.163	Substitute Pay - Workshops	1,000	5,000	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	225,734	251,408	Social Security Cost @ 7.65%	
1.5210.032.221	Employers Retirement Cost	624,977	628,758	Budgeted Retirement Cost 22.89%	
1.5210.032.231	Employers Hospital Cost	430,925	468,897	Hospitalization Cost @ \$7,019 (65.5)	
1.5210.032.311	Contracted Services	75,000	100	Contracted Services	
1.5210.032.312	Workshop Expenses	2,000	10,000	Instructional workshop expenses	
1.5210.032.313	Advertising Fees	1,000	1,000	Advertising Fees	
1.5210.032.314	Printing & Binding	750	1,250	Printing & Binding	
1.5210.032.326	Contracted Repair	2,833	3,000	Contracted Repair	
1.5210.032.327	Rental	-	-	Rental	
1.5210.032.332	Travel	4,000	18,000	Travel reimbursement - itinerant	
1.5210.032.333	Field Trips	1,000	8,500	Field trip cost	
1.5210.032.342	Postage	-	50	Postage	
1.5210.032.351	Tuition Fees	-	50	Tuition Cost	
1.5210.032.411	Supplies & Materials	16,833	1,926	Supplies & Materials	
1.5210.032.418	Computer Software	100	800	Computer Software	
1.5210.032.422	Repair, Parts & Materials	100	100	Repair, parts, and materials	
1.5210.032.459	Other Food Purchases	500	100	Food Purchases	
1.5210.032.461	Non-Capitalized Equipment	1,000	500	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	192,603	192,603	Salary for 4 occupational therapists	
1.5220.032.211	Employers Soc. Sec. Cost	14,734	14,734	Employers social security cost @ 7.65%	
1.5220.032.221	Employers Retirement Cost	41,756	37,943	Budgeted Retirement Cost 22.89%	
1.5220.032.231	Employers Hospital Cost	26,316	26,232	Hospitalization Cost @ \$7,019/employee (4)	
1.5220.032.311	Contracted Services	162,000	100	Contracted Services - OT	
1.5220.032.312	Workshop Expenses	500	1,500	Occupational Therapist workshop expenses	
1.5220.032.332	Travel	1,000	1,500	Travel reimbursement for occupational therapist	
1.5220.032.411	Supplies	1,000	3,250	Supplies & material cost for occupational therapist	
1.5230.032.121	Salary - Preschool Teachers	226,200	224,100	Salary for 4.5 teachers (preschool)	
1.5230.032.142	Salary -Preschool Teacher Assistant	48,435	31,673	Salary for 1 teacher assistant (preschool)	

1.5230.032.144	Salary-Preschool Interpreter	1,500	1,500	Salary for as needed interpreter		
1.5230.032.146	Salary - Other Assignments	-	-			
1.5230.032.162	Substitute Pay	5,000	5,000	Substitute Pay (preschool)		
1.5230.032.163	Substitute Pay - Workshop	500	500	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			
1.5230.032.211	Employers Soc. Sec. Cost	21,587	20,140	Social Security Cost @ 7.65%		
1.5230.032.221	Employers Retirement Cost	59,660	48,770	Budgeted Retirement Cost 22.89%		
1.5230.032.231	Employers Hospital Cost	42,764	36,069	Hospitalization Cost @ \$7,019/employee (5.5)		
1.5230.032.311	Contracted Services	300	300	Contracted Services (preschool)		
1.5230.032.312	Workshop Expenses	1,000	1,000	Workshop expenses (preschool)		
1.5230.032.313	Advertising Fees	250	250	Advertising Fees (preschool)		
1.5230.032.314	Printing & Binding	350	350	Printing & Binding (preschool)		
1.5230.032.326	Contracted Repair	500	500	Contracted Repair (preschool)		
1.5230.032.331	Contracted Pupil Transportation	5,000	5,000	Contracted preschool transportation		
1.5230.032.332	Preschool Travel	4,000	4,000	Travel reimbursement (preschool)		
1.5230.032.333	Field Trips	2,300	2,300	Field Trip (preschool)		
1.5230.032.351	Tuition Fees	-	-	Tuition Cost (preschool)		
1.5230.032.411	Instructional Supplies	2,000	2,287	Instructional Supplies (preschool)		
1.5230.032.422	Repair, Parts & Materials	-	-	Parts & Materials (preschool)		
1.5230.032.459	Other Food Purchases	2,000	4,000	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	876,731	935,431	Salary for 16 speech therapists		
1.5240.032.148	Salary - Non-Certified	33,000	35,701			
1.5240.032.211	Employers Soc. Sec. Cost	69,594	74,292	Social Security Cost @ 7.65%		
1.5240.032.221	Employers Retirement Cost	190,075	184,280	Budgeted Retirement Cost 22.89%		
1.5240.032.231	Employers Hospital Cost	105,264	118,044	Hospitalization Cost @ \$7,019/employee (16)		
1.5240.032.311	Contracted Services - Speech	125,000	100	Contracted Speech Therapy Services		
1.5240.032.312	Workshop Expenses	300	300	Workshop expenses for speech therapist		
1.5240.032.332	Travel	1,500	3,000	Travel reimbursement for speech therapist		
1.5240.032.411	Supplies	2,000	1,000	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	277,646	245,603	Salary for 5 speech therapists (preschool)		
1.5241.032.211	Employers Soc. Sec. Cost	21,240	18,789	Social Security Cost for speech therapist		
1.5241.032.221	Employers Retirement Cost	60,194	48,384	Budgeted Retirement Cost 22.89%		
1.5241.032.231	Employers Hospital Cost	32,895	29,511	Hospital Cost for speech therapist @ \$7,019 (5)		
1.5241.032.311	Contracted Services - PS Speech	100	11,725	Contracted Services - Preschool Speech		
1.5241.032.332	Travel	1,500	3,000	Travel reimbursement for preschool speech therapist		
1.5241.032.411	Supplies	500	500	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	1,300	Supplies & material cost for audiology		
1.5840.032.129	Salary - Cert Diff	-	-			
1.5840.032.145	Salary - Health Specialist	280,200	-	Salary for 6 day treatment qualified professionals		
1.5840.032.211	Employers Soc. Sec. Cost	21,435	-	Social Security Cost @ 7.65%		
1.5840.032.221	Employers Retirement Cost	60,747	-	Budgeted Retirement Cost 22.89%		
1.5840.032.231	Employers Hospital Cost	39,474	-	Hospital Cost @ \$7,019 (6)		
1.5840.032.311	Contracted Services - Physical Therapy	200,000	100	Contracted physical therapy services		

1.5840.032.332	Travel - PT	1,200	1,200	Travel reimbursement for physical therapy		
1.5840.032.411	Supplies	250	250			
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 22.89%		
1.6200.032.231	Employers Hospital Cost	-	-	Hospitalization @ \$7,019/employee (1)		
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	500	1,500	Non-Instructional Workshop Expense		
1.6200.032.341	Telephone	-	100	Pager service cost		
1.6200.032.361	Membership Dues & Fees	2,000	100	Dues & Fees		
1.6200.032.411	Supplies and Materials	-	250			
1.6201.032.341	Telephone	-	-	Telephone cost		
1.6550.032.411	Supplies and Materials	500	500			
	Total	7,729,638	7,607,767			
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				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5260.034.121	Salary - Teachers	-	-	
1.5260.034.129	Hold Harmless	-	-	
1.5260.034.135	Salary - Lead Teacher	358,264	334,895	25% of Instructional Coach Salaries paid from PRC 034
1.5260.034.151	Salary - Office Personnel	-	-	Pays 75% of Secretary's salary (changed purpose function code to 6200)
1.5260.034.162	Substitute Pay	-	-	Sub Pay - Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	2,500	2,500	Sub Pay for Staff Development for certified personnel
1.5260.034.191	Curriculum Development Pay	17,540	11,000	
1.5260.034.192	Additional Responsibility Stipend	6,565	4,000	
1.5260.034.196	Staff Development Participant Pay	2,000	3,475	
1.5260.034.197	Salary - Workshop Instructor	-	-	Coaches for High School Academic Teams
1.5260.034.211	Employers Soc. Sec. Cost	28,170	29,000	Budgeted at 7.65%
1.5260.034.221	Employers Retirement Cost	81,999	76,000	Budgeted Retirement Cost, 22.89%
1.5260.034.231	Employers Hospital Cost	40,000	39,000	Budgeted at \$7,019/employee
1.5260.034.311	Contracted Services	10,365	4,000	See note below for ABC transfer (5 positions)
1.5260.034.312	Workshop Expenses	4,000	6,500	Staff Development Expenses & Teachers' AIG Certification
1.5260.034.314	Printing and Binding	400	200	
1.5260.034.332	Travel - Itinerant Personnel	500	1,800	Travel Between Schools and to Professional Meetings
1.5260.034.333	Field Trips	2,100	1,200	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	28,506	61,132	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
1.5260.034.418	Computer Software	500	-	
1.5260.034.462	Computer Equipment	2,000	1,000	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
1.6200.034.151	Salary - Office Personnel	28,280	38,547	0.75 position
1.6200.034.211	Employers Soc. Sec. Cost	2,164	2,949	Budgeted at 7.65%
1.6200.034.221	Employers Retirement Cost	6,298	8,400	Budgeted Retirement Cost, 22.89%
1.6200.034.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee
	Total	629,170	631,924	
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.				
2021-2022 funding for AIG was based on \$1,364.85 per child for 4% of ADM.				
<b>Note:</b> Per legislation, there is no flexibility in moving funds from PRC 034.				

STATE PUBLIC SCHOOL FUND				
039 SCHOOL RESOURCE OFFICER				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
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	<u>326,245</u>	<u>326,245</u>	
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					
		2021-2022	2020-2021		
ACCOUNT		BUDGET	BUDGET		
CODE	DESCRIPTION			COMMENTS	
<b>APPROPRIATIONS</b>					
1.5270.054.121	Salary - Teacher	216,445	199,000	4 ESL Teachers	
1.5270.054.135	Salary - Lead Teacher	19,300	-		
1.5270.054.131	Salary - Instructional Support	-	18,720	1 position at 30%	
1.5270.054.142	Salary - Teacher Assistant	-	-	0.5 Position	
1.5270.054.143	Salary - Tutoring	30,000	-		
1.5270.054.144	Salary - Interpreter/Braillist/Translator	-	-		
1.5270.054.163	Substitute Pay (Workshops)	3,000	4,000	Subs for SIOP	
1.5270.054.181	Supplements	-	-		
1.5270.054.192	Additional Responsibility Stipend	6,000	4,500	Database maintenance	
1.5270.054.198	Tutoring	-	25,000		
1.5270.054.211	Employers Soc. Sec. Cost	20,145	19,218	Budgeted at 7.65%	
1.5270.054.221	Employers Retirement Cost	57,970	53,597	Budgeted Retirement Cost, 22.89%	
1.5270.054.231	Employers Hospital Cost	28,290	30,920	Budgeted at \$7,019/employee	
1.5270.054.232	Employers Workers Compensation	-	-		
1.5270.054.311	Contracted Services	-	-		
1.5270.054.312	Workshop Expenses	2,000	500		
1.5270.054.332	Travel	-	-	Travel for LEP Employees	
1.5270.054.411	Instructional Supplies	26,005	26,688	Supplies for Instruction	
1.5270.054.423	Transportation - Gas/Diesel	-	-		-
1.5270.054.462	Computer Equipment Inventoried	8,910	13,200		
1.5330.054.311	Contracted Services	3,000	-	SIOP Training	
1.6550.054.423	Transportation	-	3,000		-
	Total	421,065	398,343		
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.					
<b>Note:</b> 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)				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.055.135	Salary - Lead Teacher	500	500	Stipend/AIG coordinator
1.5110.055.163	Substitute Teachers - Staff Development	1,000	1,000	Teaching for Results
1.5110.055.196	Teacher stipends for SIP retreat	2,000	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, 22.89%
1.5110.055.231	Employers Hospital Cost	-	-	Hospitalization @\$7,019/employee (.25)
1.5110.055.312	Workshop Expenses	1,500	1,500	Teaching for Results expenses
1.5110.055.315	Reproduction	-	-	Reproduction
1.5110.055.333	Field Trips	700	700	
1.5110.055.411	Supplies and materials	3,000	3,000	RCC fees for science lab and technology fee
1.5110.055.413	Textbooks	121,577	151,500	Includes college and high school texts. See note below about guidance swap.
1.5110.055.462	Computer Equipment - Inventoried	-	-	2 lumens, 10 laptops for college programs not Chromebook comp.
1.5400.055.151	Office Support	84,872	65,000	Salary from support positions (2)
1.5400.055.211	Employers Soc. Sec. Cost	6,493	5,000	FICA at 7.65%
1.5400.055.221	Employers Retirement Cost	18,400	12,000	Budgeted Retirement Cost, 22.89%
1.5400.055.231	Employers Hospital Cost	13,158	11,000	Hospitalization @\$7,019/employee (2)
1.5830.055.131	Guidance Counselor Salary	-	-	Salary from support positions - position paid from State 031 July contract
1.5830.055.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
1.5830.055.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
1.5830.055.231	Employers Hospital Cost	-	-	Hospitalization @\$7,019/employee
1.6110.055.311	Contracted Services	17,000	17,000	ERG Instructional Coach, RCC tech and lab fees
1.6110.055.312	Workshop Expenses	3,400	3,400	Leadership for Small Schools expenses
1.6110.055.315	Reproduction	-	-	
1.6110.055.332	Travel	700	700	Travel
1.6110.055.342	Postage	600	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.				
<b>Note:</b> There is no longer the ability to move funds from this PRC.				



STATE PUBLIC SCHOOL FUND				
056 TRANSPORTATION				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.6550.056.165	Substitute Driver	-	-	Substitute Driver
1.6550.056.171	Bus Driver Salary	1,200,102	1,400,000	Salary of the bus drivers up to the state maximum of \$17.45; local supplement must pick-up any salaries above the state maximum
1.6550.056.172	Overtime Pay - Bus Driver	2,250	2,250	
1.6550.056.175	Salary - Transportation Personnel	669,283	538,408	14.5 positions (other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	158,473	152,849	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	425,200	407,616	Budgeted Retirement Cost, 22.89%
1.6550.056.231	Employers Hospital Cost	375,000	375,000	Employers Hospital Cost \$7,019
1.6550.056.316	Commercial Driver's License Med Exam	19,890	19,890	
1.6550.056.319	Drug Testing	6,000	6,000	
1.6550.056.326	Contracted Services	50,000	50,000	
1.6550.056.331	Pupil Transportation - Contracted	52,300	52,300	
1.6550.056.411	Supplies & Materials	4,150	4,150	
1.6550.056.422	Repair Parts, Materials	50,000	50,000	
1.6550.056.423	Gas/Diesel Fuel	55,000	55,000	Gas/Diesel Fuel
1.6550.056.424	Oil	12,000	12,000	
1.6550.056.425	Tires & Tubes	45,000	45,000	Tires & Tubes
	Total	<u>3,124,648</u>	<u>3,170,463</u>	See note below.
	2021-2022 allotment (based on initial 80% allotment)	3,124,648	3,170,463	
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.				
<b>Note:</b> 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 is 2,499,718 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			
		2021-2022	2020-2021
ACCOUNT		BUDGET	BUDGET
CODE	DESCRIPTION		
<b>APPROPRIATIONS</b>			
1.5110.061.411	Instructional Supplies	336,937	349,125
1.6710.061.411	PSAT Testing supplies 8th and 9th grades	4,804	4,804
	Total	341,741	353,929
Explanation:			
Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support.			
Funds are allotted at \$30.12/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.			
<b><u>BREAKDOWN OF -061-</u></b>			
		<b>2021-2022</b>	<b>2020-2021</b>
	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	330,437	342,625
		341,741	353,929
* 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				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
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	95,000	66,000	2 Pre-K Teachers
1.5230.063.142	Salary -Teacher Assistant	55,390	-	2 Teacher Assistants
1.5230.063.162	Substitute Pay	-	-	
1.5230.063.199	Overtime	50	-	
1.5230.063.211	Employers Soc. Sec. Cost	11,509	5,049	
1.5230.063.221	Employers Retirement Cost	32,615	13,002	
1.5230.063.231	Employers Hospital Cost	26,316	9,330	
	Total	<u>220,880</u>	<u>93,381</u>	
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 2021-22 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				
066 ASSISTANT PRINCIPAL INTERNS				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5420.066.117	State-Designated Stipend	-	17,200	1 position (Western Rock)
1.5420.066.211	Employer's Soc Sec - Regular	-	1,316	
	Total	-	18,516	



STATE PUBLIC SCHOOL FUND				
068 ALTERNATIVE SCHOOL				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
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	-	2,000	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	-	153	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
1.5310.068.231	Employers Hospital Cost	-	-	Hospitalization @ 6,579/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	45,319	44,430	Salary - Clerical Staff (1)
1.5820.068.211	Employers Soc. Sec. Cost	3,468	3,468	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	9,821	9,716	Budgeted Retirement Cost, 22.89%
1.5820.068.231	Employers Hospital Cost	6,579	6,326	Hospitalization @ 6,579/employee (1) employee
1.5830.068.131	Salary - Guidance Counselors	53,768	52,624	Salary for School Counselor (1)
1.5830.068.211	Employers Soc. Sec. Cost	4,113	4,025	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	11,657	11,283	Budgeted Retirement Cost, 22.89%
1.5830.068.231	Employers Hospital Cost	6,579	6,326	Hospitalization @ 6,579/employee (1)
1.5850.068.311	Contracted Services (SRO)	31,776	32,729	School Resource Officer at SCORE
	Total	173,500	173,500	
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					
<b>069 AT-RISK STUDENT SERVICES</b>					
			<b>2021-2022</b>	<b>2020-2021</b>	
			<b>BUDGET</b>	<b>BUDGET</b>	
ACCOUNT					
CODE	DESCRIPTION				COMMENTS
<b>APPROPRIATIONS</b>					
1.5210.069.133	Salary - Psychologist	-	-	-	School Psychologist
1.5210.069.211	Employers Soc. Sec. Cost	-	-	-	FICA @ 7.65%
1.5210.069.221	Employers Retirement Cost	-	-	-	Budgeted Retirement Cost, 22.89%
1.5210.069.231	Employers Hospital Cost	-	-	-	Hospitalization @ \$7,019/employee
1.5310.069.121	Salary - Teacher	490,440	169,728	-	Funds ISS, Remediation, and Dropout positions at HS & MS (4)
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	17,250	16,810	-	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	49,109	47,110	-	Budgeted Retirement Cost, 22.89%
1.5310.069.231	Employers Hospital Cost	26,316	33,235	-	Hospitalization @ \$7,019/employee (4)
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	-	
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	148,179	142,480	-	Salary - Social Worker (3) - Lead (10 days)
1.5320.069.211	Employers Soc. Sec. Cost	11,336	10,899	-	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	32,125	30,547	-	Budgeted Retirement Cost, 22.89%
1.5320.069.231	Employers Hospital Cost	19,737	19,941	-	Hospitalization @ \$7,019/employee (3)
1.5330.069.341	Telephone	-	-	-	Homework Assistance Line (HAL)
1.5400.069.151	Salary - Office Support	481,658	472,213	-	Salary - Office Support - (16)
1.5400.069.211	Employers Soc. Sec. Cost	36,847	41,346	-	FICA @ 7.65%
1.5400.069.221	Employers Retirement Cost	104,423	115,877	-	Budgeted Retirement Cost, 22.89%
1.5400.069.231	Employers Hospital Cost	105,264	106,352	-	Hospitalization @ \$7,019/employee (16)
1.5810.069.131	Salary - Media	96,096	94,952	-	Salary - Media - (2)
1.5810.069.211	Employers Soc. Sec. Cost	7,351	7,264	-	FICA @ 7.65%
1.5810.069.221	Employers Retirement Cost	20,833	20,358	-	Budgeted Retirement Cost, 22.89%
1.5810.069.231	Employers Hospital Cost	13,158	13,294	-	Hospitalization @ \$7,019/employee (2)
1.5830.069.131	Salary - School Counselors	268,768	258,430	-	School Counselors & Lead counselor (6)
1.5830.069.146	Salary - Coordinators	-	-	-	Gear Up Coordinators
1.5830.069.211	Employers Soc. Sec. Cost	20,560	19,770	-	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	58,269	55,408	-	Budgeted Retirement Cost, 22.89%
1.5830.069.231	Employers Hospital Cost	39,474	39,882	-	Hospitalization @ \$7,019/employee (6)
1.5840.069.131	Salary - Certified Nurse (SNIF)	130,086	100,231	-	School Nurses (2.93)
1.5840.069.146	Salary - Administrative Specialist	-	-	-	Student Health Coordinator (75%)

1.5840.069.211	Employers Soc. Sec. Cost	9,952	7,668	FICA @ 7.65%	
1.5840.069.221	Employers Retirement Cost	28,203	21,490	Budgeted Retirement Cost, 22.89%	
1.5840.069.231	Employers Hospital Cost	19,277	12,230	Hospitalization @ \$7,019/employee (2.93)	
1.5840.069.311	Contracted Services	-	-	Student Health Center	
1.5850.069.311	SRO (8 Officers)	438,000	600,000	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, 22.89%	
1.6200.069.231	Employers Hospital Cost	-	-	Hospitalization @ \$7,019/employee (10)	
1.6300.069.151	Salary - Office Personnel	29,995	29,995	Clerical Staff (0.5)	
1.6300.069.211	Employers Soc. Sec. Cost	2,295	2,295	FICA @ 7.65%	
1.6300.069.221	Employers Retirement Cost	6,430	6,430	Budgeted Retirement Cost, 22.89%	
1.6300.069.231	Employers Hospital Cost	3,324	3,324	Hospitalization @ \$7,019/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	1,072	1,072	Budgeted Retirement Cost, 22.89%	
1.6550.069.331	Transportation	-	-	YRE Transportation	
	Total	2,775,110	2,559,914		
		173,500	173,500	From PRC 068	
	State Allotment	2,948,610	2,733,414	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	







<b>STATE PUBLIC SCHOOL FUND</b>			
<b>079 EDUCATION WORKFORCE (CTE)</b>			
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>
			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>			
1.5120.079.146	Salary - Technical Assist Vo	40,759	-
1.5120.079.211	Employers Soc. Sec. Cost	3,500	-
1.5120.079.411	Supplies and Materials	7,250	-
1.5120.079.462	Computer Equipment	1,000	-
1.6120.079.314	Printing	7,000	-
1.6120.079.342	Postage	1,250	-
	Total	60,759	-

<b>STATE PUBLIC SCHOOL FUND</b>			
<b>085 EARLY GRADE READING PROFICIENCY (formerly MCLASS READING 3D)</b>			
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>
			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>			
1.5110.085.411	Instructional Supplies and Materials	-	60,000
1.5110.085.418	Computer Software and Supplies	-	49,780
1.5110.085.462	Non-Capitalized Equipment	-	-
	Total	-	109,780

STATE PUBLIC SCHOOL FUND			
121 CRF SUMMER LEARNING PROGRAM			
		2021-2022	2020-2021
		BUDGET	BUDGET
ACCOUNT CODE	DESCRIPTION	COMMENTS	
<b>APPROPRIATIONS</b>			
1.5350.121.191	Curriculum Development Pay	-	225,000
1.5350.121.198	Tutorial Pay	-	5,000
1.5350.121.211	Employers Soc. Sec. Cost	-	18,000
1.5350.121.221	Employers Retirement Cost	-	50,000
1.5350.121.231	Employers Hospital Cost	-	1,500
1.5350.121.411	Supplies and Materials	248,926	241,852
1.5350.121.418	Computer Software and Supplies	-	25,000
	Total	248,926	566,352
Purpose: To provide a supplemental summer learning program, prior to August 17, 2020, for students whose learning has been negatively affected by the impacts of COVID-19			
Expires December 31, 2021			
The funds shall be provided in one allocation and the eligible public school unit shall provide a summer learning program plan (Plan) to DPI on the use of the funds.			









STATE PUBLIC SCHOOL FUND					
125 CRF SCHOOL NUTRITION					
		2021-2022	2020-2021		
		BUDGET	BUDGET		
ACCOUNT CODE	DESCRIPTION			COMMENTS	
<b>APPROPRIATIONS</b>					
1.7200.125.174	Nutrition Services - Cafeteria Workers	20,000	-		
1.7200.125.176	Nutrition Services - Managers	17,000	-		
1.7200.125.187	Nutrition Services - Salary Differential	132,000	-		
1.7200.125.211	Employers Social Security	13,000	-		
1.7200.125.327	Nutrition Services - Rentals/Leases	15,000			
1.7200.125.411	Supplies and Materials	19,797	95,874		
1.7200.125.461	Furniture and Equipment - Inventoried	30,000	195,000		
1.7200.125.541	Equipment Purchase - Capitalized	100,000	250,000		
1.7200.125.551	Vehicles Purchase	68,000	-		
	Total	414,797	540,874		
Purpose: To provide funding for school nutrition services provided in response to COVID-19 by public school units participating in the National School Lunch Program or School Breakfast Program					
Expires December 31, 2021					
Funds shall be allocated based on the proportion of State total of federal reimbursements and eligible student meal receipts the public school unit received in February 2020.					



STATE PUBLIC SCHOOL FUND					
127 CRF CONNECTIVITY SCHOOL BUSES					
		2021-2022	2020-2021		
		BUDGET	BUDGET		
ACCOUNT CODE	DESCRIPTION				COMMENTS
<b>APPROPRIATIONS</b>					
1.5860.127.462	Instructional Technology - Computer Equip	47,564	47,564		
	Total	47,564	47,564		
Purpose: To provide funds to improve Internet connectivity for students, in response to COVID-19, by installing extended reach mobile Wi-Fi gateway router devices in school buses					
Expires December 31, 2021					
Eligible public school units may apply for funds through the Digital Teaching and Learning Division.					
In the event that the total funds requested exceed the total funds available, priority shall be provided to public school units based on the estimated households without an internet subscription, per FCC data, in the county in which the public school unit is located.					

<b>STATE PUBLIC SCHOOL FUND</b>				
<b>128 CRF HOME AND COMMUNITY WIFI</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
1.5860.128.462	Instructional Technology - Computer Equip	145,571	102,843	
	Total	145,571	102,843	
Purpose: To provide funds to improve internet connectivity for students, in response to COVID-19, by providing community and home mobile Internet access points.				
Expires December 31, 2021				
50% of the funds appropriated shall be allotted based on 2019-20 allotted ADM for LEAs and funded ADM for other public school units.				
50% of the funds appropriated shall be allotted based on the estimated households without an internet subscription, per FCC data, in the county in which the public school unit is located.				

STATE PUBLIC SCHOOL FUND				
<b>130 TEXTBOOKS</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
1.5110.130.412	State Textbooks	360,602	373,603	
1.5110.130.412	State Textbooks - Fund Balance	-	-	
	Total	<u>360,602</u>	<u>373,603</u>	
Explanation:				
Permanent recurring cut beginning with the 2013-14 school year allocation dropped from \$67.01 per student at full funding to \$14.86 per student. For 2020-21, the allotment funding was at \$32.26 per student.				
<b>Note:</b> Current legislation only allows transfers from this PRC into PRC 131 Textbooks and Digital Resources.				
<b>Note:</b> We expect an additional decrease in funding due to ADM decreases if greater than 2% decrease.				

STATE PUBLIC SCHOOL FUND				
131 TEXTBOOKS & DIGITAL RESOURCES				
		2021-2022	2020-2021	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.131.413	Other Textbooks	138,549	157,227	
1.5110.131.418	Computer Software and Supplies	45,084	45,084	
1.5330.131.418	Computer Software and Supplies	146,995	141,318	
1.5810.131.411	Supplies and Materials	29,974	29,974	
	Total	360,602	373,603	
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				







	<b>STATE PUBLIC SCHOOL FUND</b>				
<b>135 CRF CYBERSECURITY</b>					
		<b>2021-2022</b>	<b>2020-2021</b>		
		<b>BUDGET</b>	<b>BUDGET</b>		
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>	
<b>APPROPRIATIONS</b>					
1.6400.135.418	Computer Software and Supplies	-	25,907		
	Total	-	25,907		
Purpose: (i) establish a statewide shared cybersecurity infrastructure to protect school business systems and minimize instructional disruption and (ii) for district cybersecurity monitoring and support in consultation with the School Connectivity Initiative.					
Expires December 31, 2021					

<b>STATE PUBLIC SCHOOL FUND</b>					
<b>137 CRF PERSONAL PROTECTIVE EQUIPMENT</b>					
		<b>2021-2022</b>	<b>2020-2021</b>		
		<b>BUDGET</b>	<b>BUDGET</b>		
<b>ACCOUNT</b>					
<b>CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>	
<b>APPROPRIATIONS</b>					
1.6540.137.411	Supplies and Materials	264,701	-		
	Total	<u>264,701</u>	<u>-</u>		
Purpose: To provide personal protective equipment (PPE) that meet applicable federal standards and guidelines from the Centers for Disease Control and Prevention.					
Expires December 31, 2021					
	Total	85,230,122	82,172,596		

LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>REVENUE</b>				
2.4110.000.000	County Appropriation	15,834,840	15,834,840	
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	6,287,569	5,389,091	
	Total	<u>22,462,409</u>	<u>21,563,931</u>	
<b><u>2021-2022 Employer matching rates:</u></b>				<b><u>Prior Year Employer matching rates:</u></b>
Employers Soc. Sec.	7.65%			7.65%
Employers Retirement	22.89%			21.68%
Employers Hospital	\$7,019/employee			\$6,326/employee

LOCAL CURRENT EXPENSE FUND				
<b>001 REGULAR TEACHERS</b>				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.001.121	Salary - Teacher	50,000	50,000	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	
2.5110.001.127	Salary Master Teacher	42,000	42,000	National Board pay for ICs - Moved from State
2.5110.001.129	Salary - Differential	1,000	1,000	
2.5110.001.135	Salary - Lead Teacher	-	-	
2.5110.001.181	Supplement Pay	50,000	550,000	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
2.5110.001.187	Salary - Differential	7,000	7,000	National Board pay
2.5110.001.192	Stipend - Added Responsibility	4,000	4,000	
2.5110.001.195	Stipend - Planning Period	20,000	20,000	
2.5110.001.211	Employers Soc. Sec. Cost	13,694	13,694	Employers Social Security Cost, 7.65% of all earnings
2.5110.001.221	Employers Retirement Cost	38,808	38,378	Budgeted Retirement Cost, 22.89%
2.5110.001.231	Employers Hospital Cost	32,895	31,870	\$7,019/year per employee - based on 5 positions
2.5830.001.131	Salary - Guidance	-	-	
2.5830.001.211	Employers Soc. Sec. Cost	-	-	
2.5830.001.221	Employers Retirement Cost	-	-	
2.5830.001.231	Employers Hospital Cost	-	-	
	Total	264,397	762,942	
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				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.6110.002.113	Salary - Director	80,635	78,668	1 position (Director of Testing) (BT Coordinator moved to state 024)
2.6110.002.187	Supplement	-	-	
2.6110.002.192	Additional Responsibility Stipend	-	-	
2.6110.002.211	Employers Soc. Sec. Cost	11,584	6,019	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	18,458	17,056	Budgeted Retirement Cost, 22.89%
2.6110.002.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
2.6200.002.113	Salary - Director	60,813	129,498	1 position (EC Director - remaining salary paid in state 002)
2.6200.002.211	Employers Soc. Sec. Cost	10,885	9,907	Budgeted at 7.65%
2.6200.002.221	Employers Retirement Cost	13,921	28,076	Budgeted Retirement Cost, 22.89%
2.6200.002.231	Employers Hospital Cost	7,019	11,830	Budgeted at \$7,019/employee (1)
2.6400.002.113	Salary - Director	162,789	154,887	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	12,468	12,232	Budgeted at 7.65%
2.6400.002.221	Employers Retirement Cost	38,407	34,944	Budgeted Retirement Cost, 22.89%
2.6400.002.231	Employers Hospital Cost	14,038	13,294	Budgeted at \$7,019/employee (2)
2.6580.002.113	Salary - Supervisor	70,217	68,504	1 position (Director of Maintenance)
2.6580.002.181	Supplementary Pay	5,618	5,481	8% supplement for Director of Maintenance
2.6580.002.211	Employers Soc. Sec. Cost	5,773	5,660	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	17,359	16,040	Budgeted Retirement Cost, 22.89%
2.6580.002.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
2.6610.002.113	Salary - Assistant Finance Officer	-	-	
2.6610.002.115	Salary - Finance Officer	96,350	94,000	1 position
2.6610.002.181	Supplementary Pay	-	-	
2.6610.002.211	Employers Soc. Sec. Cost	7,335	7,192	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	22,055	20,380	Budgeted Retirement Cost, 22.89%
2.6610.002.231	Employers Hospital Cost	7,019	6,326	Budgeted at \$7,019/employee (1)
2.6840.002.113	Salary - Director	-	-	0.5 position (Student Health Coordinator)
2.6840.002.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.6840.002.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.6840.002.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (0.5)
2.6940.002.181	Supplement - Directors	-	-	
2.6940.002.183	Bonus Pay	14,835	14,835	Bonus pay eligible to Assistant Superintendents per contract
2.6940.002.187	Salary - Differential	72,196	70,234	7 positions
				Travel for 3 Assistant Superintendents - \$11,700 per year
				Travel for 3 Directors - \$9,600 per year
				Also includes local portion of Superintendent salary - \$49,620
2.6940.002.211	Employers Soc. Sec. Cost	6,583	6,521	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	19,922	18,479	Budgeted Retirement Cost, 22.89%
	Total	<u>795,317</u>	<u>847,715</u>	



LOCAL CURRENT EXPENSE FUND				
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5110.003.162	Substitute Pay	325,000	325,000	Based on 2019-20 amounts
2.5110.003.162	Substitute Pay	25,000	25,000	To cover est. state shortfalls mentioned in note below
2.5110.003.167	Substitute Pay - Teacher Assistant	1,500	1,500	Based on 2019-20 amounts
2.5110.003.211	Employers Soc. Sec. Cost	26,890	26,890	Budgeted at 7.65%
2.5110.003.221	Employers Retirement Cost	500	500	Budgeted Retirement Cost, 22.89%
2.5120.003.162	Substitute Pay	285	285	Based on 2019-20 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 2019-20 amounts
2.5210.003.211	Employers Soc. Sec. Cost	918	918	Budgeted at 7.65%
2.5260.003.162	Substitute Pay	275	275	Based on 2019-20 amounts
2.5260.003.211	Employers Soc. Sec. Cost	21	21	Budgeted at 7.65%
2.5270.003.162	Substitute Pay	250	250	Based on 2019-20 amounts
2.5270.003.211	Employers Soc. Sec. Cost	19	19	Budgeted at 7.65%
2.5310.003.162	Substitute Pay	4,250	4,250	Based on 2019-20 amounts
2.5310.003.211	Employers Soc. Sec. Cost	325	325	Budgeted at 7.65%
2.5330.003.162	Substitute Pay	3,000	3,000	Based on 2019-20 amounts
2.5330.003.211	Employers Soc. Sec. Cost	230	230	Budgeted at 7.65%
2.5400.003.151	Salary - Clerical	-	-	Step Increase for 10, 11, and 12 month clerical (\$600,000 w/ benefits)
2.5400.003.151	Salary - Clerical	269,353	264,072	9 positions
2.5400.003.151	Salary - Clerical	-	-	5 positions - moved from state 003
2.5400.003.151	Salary - Clerical	-	-	10 positions - moved from state 031
2.5400.003.199	Salary - Overtime Pay	1,000	1,000	
2.5400.003.211	Employers Soc. Sec. Cost	20,682	20,279	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	58,613	56,832	Budgeted Retirement Cost, 22.89%
2.5400.003.231	Employers Hospital Cost	59,211	59,823	Budgeted at \$7,019/employee (9)
2.5810.003.162	Substitute Pay	-	-	Based on 2019-20 amounts
2.5810.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.5810.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.5810.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
2.6110.003.151	Salary - Office Personnel	91,800	90,000	3 positions
2.6110.003.177	Salary - Work Study Student	17,000	17,000	3 student workers
2.6110.003.211	Employers Soc. Sec. Cost	8,324	7,421	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	19,903	18,983	Budgeted Retirement Cost, 22.89%
2.6110.003.231	Employers Hospital Cost	19,737	19,296	Budgeted at \$7,019/employee (3)
2.6200.003.151	Salary - Office Personnel	-	-	1 position - moved from state
2.6200.003.199	Salary - Overtime Pay	-	-	
2.6200.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.6200.003.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee (1)
2.6540.003.173	Custodians	-	-	Budgeted \$185,000 for expected decrease in state 003 allotment due to ADM decrease (not expected)





LOCAL CURRENT EXPENSE FUND				
005 SCHOOL ADMINISTRATORS				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5410.005.181	Supplements - Principals	156,000	150,000	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6.5%,
2.5410.005.187	Principal Pay Differential	50,000	50,000	Pay differential in addition to local supp - 6 positions (includes \$10k annual for each traditional HS principal)
2.5410.005.211	Employers Soc. Sec. Cost	15,759	15,300	Budgeted at 7.65%
2.5410.005.221	Employers Retirement Cost	44,661	42,880	Budgeted Retirement Cost, 22.89%
2.5410.005.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
2.5420.005.116	Salary - Assistant Principals	405,654	390,052	Moved from State PRC 005 (7)
2.5420.005.116	Salary - Assistant Principals	-	-	Assistant Principals who are licensure exceptions
2.5420.005.129	Held Harmless	-	-	
2.5420.005.181	Supplements - Assistant Principals	79,040	76,000	High School APs at 7%, Elem/Middle School APs at 6%
2.5420.005.187	Assistant Principals Pay Differential	7,000	7,000	
2.5420.005.211	Employers Soc. Sec. Cost	37,615	36,189	Budgeted at 7.65%
2.5420.005.221	Employers Retirement Cost	106,599	101,422	Budgeted Retirement Cost, 22.89%
2.5420.005.231	Employers Hospital Cost	46,053	43,206	Budgeted at \$7,019/employee (7)
	Total	<u>948,381</u>	<u>912,049</u>	
Note: We moved 7 assistant principals from State PRC 005 to local PRC 005 due to funding/flexibility decreases.				

LOCAL CURRENT EXPENSE FUND				
<b>007 CERTIFIED SUPPORT</b>				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.007.131	Salary - Instructional Support	-	-	
2.5110.007.187	Pay Differential	-	-	1 position
2.5110.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5110.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.5110.007.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
2.5321.007.131	Salary - Behavioral Health Specialist	330,000	330,000	6 positions - Mobile Crisis Team (Board approved 2020)
2.5321.007.211	Employers Soc. Sec. Cost	25,245	25,245	FICA at 7.65%
2.5321.007.221	Employers Retirement Cost	71,544	71,544	Budgeted Retirement Cost, 22.89%
2.5321.007.231	Employers Hospital Cost	39,474	37,956	Budgeted at \$7,019/employee (6)
2.5810.007.131	Salary - Media	-	-	1 position, 1 national boards
2.5810.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5810.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.5810.007.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
2.5830.007.129	Salary - Guidance Differential	-	-	
2.5830.007.131	Salary - Guidance	-	-	Moved from state PRC 007 - 3 lowest paid
2.5830.007.131	Salary - Guidance	28,771	27,664	1 month summer guidance per high school
2.5830.007.131	Salary - Guidance	267,870	257,567	5 positions moved from state - funding decreases
2.5830.007.211	Employers Soc. Sec. Cost	22,693	21,820	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	64,312	61,154	Budgeted Retirement Cost, 22.89%
2.5830.007.231	Employers Hospital Cost	32,895	33,235	Budgeted at \$7,019/employee (5)
2.5840.007.131	Salary - Nurse *	-	-	
2.5840.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$7,019/employee
2.5840.007.312	Workshop Expense	-	-	
	<b>Total</b>	<b>882,804</b>	<b>866,185</b>	
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 an expected decrease 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				
		2021-2022	2020-2021	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.009.184	Longevity	-	-	Cost of longevity paid for locally paid instructional personnel. Permanent or part-time employees begin receiving longevity payments when they have 10 years of total qualifying state service. The payments are made the month of their anniversary. The payment is a percent of their salary depending upon the length of state service. The percentages are: 10 - 14 years 1.5% 15 - 19 years 2.25% 20 - 24 years 3.25% 25 or more years 4.5%
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	2,144	2,144	Budgeted Retirement Cost, 22.89%
2.5210.009.185	Bonus Leave Pay	1,673	1,673	
2.5210.009.188	Annual Leave	33,000	33,000	
2.5210.009.211	Employers Soc. Sec. Cost	2,653	2,653	Budgeted at 7.65%
2.5210.009.221	Employers Retirement Cost	7,434	7,434	Budgeted Retirement Cost, 22.89%
2.5330.009.188	Annual Leave	5,000	5,000	
2.5330.009.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%
2.5330.009.221	Employers Retirement Cost	1,072	1,072	Budgeted Retirement Cost, 22.89%
2.5400.009.184	Longevity	15,000	15,000	
2.5400.009.185	Bonus Leave Pay	5,000	5,000	
2.5400.009.188	Annual Leave	10,000	10,000	
2.5400.009.211	Employers Soc. Sec. Cost	2,295	2,295	Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	6,432	6,432	Budgeted Retirement Cost, 22.89%
2.5501.009.184	Longevity	3,000	3,000	
2.5501.009.211	Employers Soc. Sec. Cost	230	230	Budgeted @ 7.65%
2.5501.009.221	Employers Retirement Cost	643	643	Budgeted Retirement Cost, 22.89%
2.5840.009.184	Longevity	1,000	1,000	
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, 22.89%
2.5860.009.184	Longevity	2,100	2,100	
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, 22.89%



LOCAL CURRENT EXPENSE FUND				
<b>015 TECHNOLOGY</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
2.5110.015.163	Subs	-	-	Substitute teachers for regular teacher training - moved from 715.
2.5110.015.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.5110.015.312	Workshop Expense	-	-	Outside district workshop instructors for in-district trainings.
2.5110.015.332	Travel	-	-	Travel and mileage for instructional, technology and media
2.5110.015.361	ITS Membership	-	-	Professional memberships
2.5110.015.411	Supplies & Materials	6,000	6,000	Instructional technology, materials, copier, lease.
2.5110.015.418	Computer Software	79,292	40,172	Upgrading software and supplies for instructional technology, computer (\$39,120 moved from state 015 - funding decreases)
2.5110.015.461	Non-Capitalized Equipment	10,000	10,000	Non-computer technology-bulbs, projectors, active board replace.
2.5860.015.131	Salary - Instructional Support	40,587	45,000	1 position (Help desk)
2.5860.015.197	Summer Contract Pay	-	-	
2.5860.015.211	Employers Soc. Sec. Cost	3,105	3,443	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	8,800	9,648	Budgeted Retirement Cost, 22.89%
2.5860.015.231	Employers Hospital Cost	6,579	6,647	Budgeted at \$7,019/employee (1)
2.6400.015.151	Salary - Technology Support	121,953	120,092	2 positions
2.6400.015.152	IT Technicians	358,525	342,501	6.5 positions
2.6400.015.211	Employers Soc. Sec. Cost	36,757	35,389	Budgeted at 7.65%
2.6400.015.221	Employers Retirement Cost	104,168	99,180	Budgeted Retirement Cost, 22.89%
2.6400.015.231	Employers Hospital Cost	55,922	56,500	Budgeted at \$7,019/employee (8.5)
2.6400.015.311	Contracted Services	50,000	50,000	Contracted services to support network infrastructures
2.6400.015.312	Workshop Expense	-	-	Staff development - technology services
2.6400.015.319	Other Professional/Technical Services	125,000	-	ProLogic ITS, LLC - Esentire malware protection (moved from state 015 - funding decreases)
2.6400.015.326	Computer Repairs	10,000	10,000	Parts and related services - technology
2.6400.015.332	Travel - Tech Services	7,000	7,000	Mileage for Technology Services
2.6400.015.411	Supplies & Materials	10,000	10,000	Materials and supplies - Instr tech
2.6400.015.418	Computer Software & Supplies	243,729	190,000	Upgrading and purchase of software - tech. services (\$53,729 moved from state 015 - funding decreases)
2.6400.015.461	Non-Capitalized Equipment	40,000	40,000	VoIP telephone, test sets, access points, etc.
2.6400.015.462	Non-Capitalized Equipment	20,000	20,000	Computer, switches, network equipment under \$2,000.
2.6400.015.542	Computer Equipment	35,000	35,000	Moved \$35,000 from state to local
2.6510.015.341	Telephones	40,000	40,000	Telephone Service-PRI's, VoIP, & Security connections
	Total	1,412,417	1,176,572	
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.				
We do not expect to receive an appropriation in State 015 for 2021-22; therefore, we will budget the amount spent in 2020-21 in local 015 (\$217,849)				

LOCAL CURRENT EXPENSE FUND				
018 REDUCTION IN FORCE EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.018.231	Employers Hospital Cost	65,790	66,470	Estimated Hospitalization cost for 1 year to cover RIF employees (10 positions)
	Total	65,790	66,470	







LOCAL CURRENT EXPENSE FUND				
035 LOCAL COSTS - CHILD NUTRITION				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.7200.035.174	Salary - Food Service Employee	-	-	
2.7200.035.176	Salary - Manager	-	-	
2.7200.035.211	Employers Soc. Sec. Cost	-	-	
2.7200.035.221	Employers Retirement Cost	-	-	
2.7200.035.321	Electric Service	5,600	5,600	
2.7200.035.322	Natural Gas	2,200	2,200	
2.7200.035.327	Rental / Lease	1,200	1,200	
2.8400.035.715	Transfers to Child Nutrition Fund	-	-	Required by NC General Statute 115C-432(b)(2)
	Total	<u>9,000</u>	<u>9,000</u>	

LOCAL CURRENT EXPENSE FUND				
<b>036 CHARTER SCHOOLS</b>				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.8100.036.717	Transfer to Charter/Partnership Schools	1,932,000	1,694,250	
	Total	<u>1,932,000</u>	<u>1,694,250</u>	
Explanation:	<p>Local funds by law are to be transferred from County Allocation and Fines &amp; Forfeitures to Charter Schools to cover students from Rockingham County. Based upon CY \$1,288/student for 1,000 students from the county, including fines and forfeitures</p> <p>We increased the number of students by 170 as there are more charter school offerings being created in our service area. We currently send funds to 20 charter schools, including 2 virtual charter schools</p> <p>We also provide funds to the UNC-G Partnership School at Moss Street at the same per-pupil amount as we provide to the charter schools. The number of students planned to attend the Partnership School is 330.</p> <p>The total amount of funding is based on \$1,288/student for 1,500 students.</p>			



056 TRANSPORTATION		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.6550.056.171	Salary - Drivers	-	-	
2.6550.056.171	Salary - Drivers	-	-	
2.6550.056.175	Salary - Transportation Personnel	83,642	80,308	Moved from PRC 706 - 1.5 positions
2.6550.056.175	Salary - Transportation Personnel	-	-	
2.6550.056.211	Employers Soc. Sec. Cost	6,399	6,144	Budgeted at 7.65%
2.6550.056.221	Employers Retirement Cost	18,134	17,218	Budgeted Retirement Cost, 22.89%
2.6550.056.231	Employers Hospital Cost	9,869	9,971	Budgeted at \$7,019/employee (1.5)
2.6550.056.311	Contracted Services	5,000	5,000	Uniforms
2.6550.056.312	Workshop Expenses	12,000	12,000	DPI required training - moved to PRC 028
2.6550.056.326	Garage Maint. of Equipment	20,000	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	28,000	Director/Parts/Mech/Buses
2.6550.056.411	Supplies	8,000	8,000	Supplies used for the upkeep of Transportation Fleet and its facilities
2.6550.056.422	Repair Parts, Grease	90,000	90,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	475,000	475,000	Fuel yellow buses service vehicle
2.6550.056.424	Oil	10,000	10,000	
2.6550.056.425	Tires and Tubes	30,000	30,000	
2.6550.056.461	Furniture/Equipment - Inventoried	59,300	59,300	GPS Equipment
2.6550.056.541	Purchase of Equipment - Capitalized	430,000	24,213	Mobile communication radio devices for bus fleet
	Total	1,300,344	890,154	
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				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5110.061.411	Instructional Supplies	313,873	423,731	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	-	507,362	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	-	-	To upgrade bookkeepers computers for compatibility with software
	Total	<u>313,873</u>	<u>931,093</u>	
Explanation: Adjustments may be necessary to local PRC 061 due to changes in state funding.				



LOCAL CURRENT EXPENSE FUND				
<b>706 OTHER LOCAL TRANSPORTATION</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
2.6550.706.113	Salary - Director	89,745	87,985	Transportation Director
2.6550.706.171	Salary - Drivers	35,000	35,000	Salaries above state maximum, and above state allotments
2.6550.706.175	Salary - Transportation Personnel	7,000	7,000	
2.6550.706.177	Salary - Work Study Students	-	-	
2.6550.706.181	Supplementary Pay	-	-	
2.6550.706.211	Employers Soc. Sec. Cost	10,078	10,078	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	28,563	28,246	Budgeted Retirement Cost, 22.89%
2.6550.706.231	Employers Hospital Cost	6,579	6,647	Budgeted at \$7,019/employee (1)
2.6550.706.311	Contracted Services	26,000	26,000	Contracted services/Service Agreements/Where Bus uniforms
2.6550.706.312	Workshop Expenses	500	500	NCPTA Dues
2.6550.706.315	Reproduction Costs	1,500	1,500	
2.6550.706.326	Contracted Repairs & Maintenance	20,000	20,000	Repairs to fuel system/shop equipment
2.6550.706.327	Rentals	-	-	Synovia lease for GPS equipment
2.6550.706.373	Insurance	-	-	Insurance to cover Synovia Lease
2.6550.706.411	Supplies & Materials	15,000	15,000	Office supplies
2.6550.706.422	Repair Parts and Materials	5,000	5,000	
2.6550.706.423	Gas and Diesel	10,000	10,000	
2.6550.706.461	Non-Capitalized Equipment	-	-	
	<b>Total</b>	<b>254,965</b>	<b>252,956</b>	
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				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
2.5110.801.148	Other Instructional Salary	2,500	2,500	Does not include \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5110.801.163	Substitute Pay	-	-	
2.5110.801.211	Employers Soc. Sec. Cost	192	192	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	536	536	Budgeted Retirement Cost, 22.89%
2.5110.801.232	Workers Compensation Ins.	398,696	355,000	Est. cost of Local workers compensation insurance based on prior years changes.
2.5110.801.233	Unemployment Compensation	15,000	15,000	Estimated cost of local unemployment - moved from 6910
2.5110.801.235	Life Insurance Cost	20,000	20,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	15,000	15,000	Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological, Contracting for Sign Language Interpretation
2.5110.801.312	Workshop Expense	1,000	1,000	CPR, 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 cents per mile
2.5120.801.311	Contracted Services	35,000	35,000	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services. They provide counselors to the schools to provide transition services to students with special needs and at risk. They also provide minimal stipends to students at job sites.
2.5320.801.314	Print Shop	250	250	Printing for Attendance and Social Work Services
2.5320.801.332	Travel - Social Workers	3,500	3,500	
2.5320.801.411	Supplies - Social Workers	450	450	
2.5330.801.192	Stipends	2,750	2,750	Academic Coach Compensation (10 academic coaches)
2.5330.801.211	Employers Soc. Sec. Cost	210	210	Employers Soc. Sec. Cost @ 7.65%
2.5330.801.221	Employers Retirement Cost	590	590	Budgeted Retirement Cost, 22.89%
2.5330.801.312	Workshop Expense	-	-	Academic Coaches
2.5330.801.332	Travel	200	200	Travel for Academic Coaches
2.5830.801.314	Print Shop	125	125	
2.5830.801.332	Travel - Guidance/DOP's	100	100	
2.5830.801.411	Supplies - Guidance/DOP's	50	50	
2.5840.801.311	Contracted Services - Health Clinic	45,000	45,000	Funds for Student Health Services through Morehead Hospital
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	1,500	1,500	
2.5840.801.314	Printing	250	250	
2.5840.801.332	Travel - Nurses	3,000	3,000	
2.5840.801.371	Liability Insurance - Nurses	-	-	



2.5840.801.411	Supplies - Health Services	3,500	3,500	Supplies for nurses
2.5850.801.332	Travel - SRO's	-	-	
2.5850.801.411	Supplies - SRO's	-	-	
2.5890.801.311	Cont Serv - Communities in Schools	9,200	9,200	Communities in Schools volunteer coordination services
2.6110.801.314	Printing	24,250	24,250	Funds to utilize print shop
2.6110.801.332	Travel	4,700	4,700	Travel for Central Office directors & staff. Also covers SACS travel
2.6110.801.411	Supplies	1,500	1,500	
2.6120.801.371	Insurance	2,500	2,500	Cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School
2.6550.801.341	Telephone - Activity Bus	700	700	Activity bus phone charges
2.6550.801.373	Property Insurance	4,250	4,250	
2.6550.801.411	TIMS Supplies	-	-	Supplies for transportation information
2.6550.801.423	Gas. Diesel Fuel	72,000	72,000	\$14,000 per high school and \$4,000 per middle schools IRS reimbursement rates - currently \$0.56 per mile
2.6610.801.311	Contracted Services	75,000	75,000	Cost for required services, i.e. postage meter, folder, electronic hosting services, maintenance agreements increase due to moving the AS/400 to the cloud
2.6610.801.312	Workshop Expenses	15,000	15,000	NCASBO Academies, CPA Continuing Education
2.6610.801.326	Contracted Repairs/Maint. Equipment	115,100	115,100	Includes Maintenance and repairs to AS400, printers, etc.
2.6610.801.332	Travel	3,500	3,500	Travel to schools, bank, CPE, etc.
2.6610.801.343	Telecommunications Network	-	-	Costs for state network (sips lines)
2.6610.801.361	Membership Dues	8,000	8,000	ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA American Institute of Certified Carolina Association of Certified Public Accountants.
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, checks
2.6610.801.418	Computer Software & Supplies	60,000	60,000	To purchase accounting spreadsheets & supplies
2.6610.801.462	Computer Equipment - Inventoried	2,000	2,000	
2.6620.801.146	Salary - Other	1,500	1,500	
2.6620.801.211	Employers Soc. Sec. Cost	115	115	Budgeted at 7.65%
2.6620.801.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
2.6620.801.311	Contracted Services	25,000	25,000	Out-source ILT Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.
2.6620.801.312	Workshop Expenses	2,500	2,500	
2.6620.801.319	Criminal Records Checks	25,000	25,000	Costs for new employee criminal records checks. Decreased due to new secure volunteers online system
2.6620.801.326	HRMS Maintenance	7,000	7,000	Human Resource Management System (HRMS) software maintenance fee.
2.6620.801.332	Travel - HR	250	250	
2.6620.801.353	Certifications/Licensing Fees	2,500	2,500	
2.6620.801.361	Membership Dues	200	200	
2.6620.801.411	Supplies and Materials	750	750	
2.6620.801.418	Computer Software	22,500	22,500	HR Software: Applitrack, AESOP, Imaging
2.6620.801.462	Non Capitalized Computer Hardware	5,000	5,000	
2.6622.801.312	Workshop Expenses	4,500	4,500	
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	
2.6710.801.312	Testing Staff Development	1,000	1,000	
2.6710.801.314	Print Shop	5,000	5,000	
2.6710.801.315	Reproduction	2,000	2,000	
2.6710.801.332	Travel - Testing	3,000	1,000	
2.6710.801.411	Testing/Supplies	7,500	15,000	Testing supplies, benchmark assessment development and duplication, CogAT Testing, SAT Testing, PSAT Testing, testing equipment, test scoring costs, training costs, professional development, data warehouse costs, student forms.
				The district's testing and accountability program provides local formative/benchmark testing, standardized tests (PSAT, SAT and CogAT), and test training, reporting and analysis services for local, EOG and EOC tests.
2.6710.801.418	Software	12,000	12,000	
2.6710.801.462	Computer Equipment	7,750	2,250	
2.6820.801.311	Contracted Services	8,000	8,000	Funds to continue microfilming student records.
2.6820.801.312	Workshop Expenses	250	250	
2.6820.801.332	Travel	2,000	2,000	
2.6820.801.411	Powerschool Supplies	300	300	Supplies for Powerschool
2.6820.801.418	Software	6,100	6,100	
2.6820.801.462	Non Capitalized Computer Hardware	1,200	1,200	
2.6850.801.319	Blood Borne Pathogen Program	3,750	3,750	Hepatitis serum for about 50 employees/year for employees in high risk positions. \$75/employee. Clinical Laboratory Improvement Amendments program registration certificate, and necessary training.
2.6910.801.192	Payment to Board Members	27,370	27,030	Monthly Payment to Board Members Currently \$384.13/month-Board Chair (1), \$308.66/month Board members (6) Budgeted on estimated 2% increase: \$391.81/Board Chair; \$314.83/Board members
2.6910.801.211	Employers Soc. Sec. Cost	2,094	2,028	Budgeted at 7.65%
2.6910.801.311	Contracted Services	75,000	75,000	Funds to contract from outside sources for needed services, includes \$6,900 for Web Based Board Policies, \$10,200 for IB affiliation fee. Redirections Truancy Mediation program for \$12,500, cost of deputies. \$45,000 for Medicaid Administrative Outreach Program filing moved to Fund 8
2.6910.801.312	Workshop	9,364	9,364	\$2,436 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.313	Advertising			Board Advertising
2.6910.801.314	Print Shop	1,350	1,350	
2.6910.801.332	Travel	9,364	9,364	\$2,436 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.361	Membership Dues & Fees	67,000	67,000	Funds Southern Association of Colleges and Schools (SACS) costs. \$4,000 for 5 Schools accreditations and \$15,625 for dues Includes National School Boards Association Dues, North Carolina School Boards Assoc. Dues, Legal Assistance Fund, Low Wealth Consortium, North Carolina Middle School Association, Chamber of Commerce dues.
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	
2.6910.801.379	Other Insurance	1,200	1,200	Insurance for adult volunteers
2.6910.801.411	Supplies	29,224	29,224	Funds for supplies for Board use. Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations, National Board Supplies, classroom needs as designated by the Board
2.6910.801.451	Food Purchases	2,000	2,000	

2.6920.801.311	Legal	200,000	200,000	Estimated Legal Costs
2.6930.801.311	Audit	40,000	40,000	Estimated Audit Cost
2.6940.801.315	Reproduction - Central Office	20,000	20,000	Copier Cost
2.6940.801.327	Rental/Lease	3,000	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	500	500	
2.6940.801.411	Supplies and Materials	5,000	5,000	
2.6941.801.311	Contracted Services	-	-	Principal & Assistant Principal meeting costs
2.6941.801.312	Workshop	4,500	4,500	
2.6941.801.332	Travel	3,000	3,000	Travel for the Superintendent's office & directly reporting
2.6941.801.341	Telephone	1,900	1,900	
2.6941.801.361	Membership Dues	2,000	2,000	Includes ASCD (Association of Supervisors and Curriculum Development), AASA (American Association of School Administration), Chambers, CEFPI (Council of Educational Facility Planners, International), NCASCD (North Carolina Association of Supervisors and Curriculum Development)
2.6941.801.411	Supplies	5,000	5,000	Central Office - supplies, subscriptions
2.6941.801.418	Computer Software	-	-	
2.6941.801.459	Food Purchases - Principals meetings	1,000	1,000	
2.6942.801.312.000.911	Workshop expense	1,500	1,500	
2.6942.801.312.000.912	Workshop expense	1,500	1,500	
2.6942.801.312.000.918	Workshop expense	1,500	1,500	
2.6942.801.314.000.911	Print Shop	1,000	1,000	
2.6942.801.314.000.912	Print Shop	1,000	1,000	
2.6942.801.314.000.918	Print Shop	1,000	1,000	
2.6942.801.332.000.911	Travel	1,500	1,500	For director and administrative assistant
2.6942.801.332.000.912	Travel	1,500	1,500	For director and administrative assistant
2.6942.801.332.000.918	Travel	1,500	1,500	For director and administrative assistant
2.6942.801.341.000.912	Telephone	1,000	1,000	MIFI unit for Assistant Supt Operations
2.6942.801.342.000.912	Postage	50	50	
2.6942.801.361.000.911	Membership Dues	250	250	
2.6942.801.361.000.912	Membership Dues	250	250	
2.6942.801.361.000.918	Membership Dues	250	250	
2.6942.801.411.000.911	Supplies and Materials	1,000	1,000	
2.6942.801.411.000.912	Supplies and Materials	1,000	1,000	
2.6942.801.411.000.918	Supplies and Materials	1,000	1,000	
2.6950.801.153	Salary - PIO	64,107	62,851	Salary for a Public Information Officer
2.6950.801.211	Employers Soc. Sec. Cost	4,905	4,905	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	13,899	13,745	Budgeted Retirement Cost, 22.89%
2.6950.801.231	Employers Hospital Cost	6,579	6,647	Budgeted at \$7,019/employee
2.6950.801.311	Contracted services	15,000	15,000	Contracted services for district website
2.6950.801.312	Workshop expense	-	-	
2.6950.801.314	Printing and Binding	12,000	12,000	
2.6950.801.332	Travel	500	500	
2.6950.801.341	Telephone	1,000	1,000	
2.6950.801.342	Postage	-	-	
2.6950.801.361	Membership Dues	-	-	
2.6950.801.411	Supplies - Public Relations/Publ.	10,000	10,000	Includes the cost of preparing and printing various multimedia publications such as the annual report, district brochures, Kindergarten registration materials and handbooks.



802 PLANT OPERATION		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.6530.802.311	HVAC Service Contracts	517,000	517,000	Outsource HVAC maintenance program. Promotes more of a preventive program versus reactive one. Utilizes licensed HVAC contractors. Increase due to operating cost
2.6530.802.311	Contracted Services	583,000	583,000	Includes Cenergistic
2.6530.802.321	Electricity	2,423,341	2,122,666	Based on average usage
2.6530.802.322	Natural Gas	552,888	552,888	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	17,000	Ruffin Pump Station and Century Link
2.6530.802.421	Fuel Oil	415,255	256,023	Fuel Oil for Stoneville, Lincoln, and Maintenance; Closing of fuel oil tanks
2.6540.802.311	Contracted Serv-Custodial Housekeeping	50,000	-	Cleaning services at CO, Lawsonville, Maintenance, New Vision
2.6540.802.411	Custodial Supplies	500,000	250,000	Custodial supplies for schools. All of the cleaning products have increased in price. Purchase of environmentally friendly green guard products.
2.6580.802.175	Salary - Maintenance Employees	1,176,700	1,176,700	23 positions (22 full time, 2 part time)
2.6580.802.175	Salary - Maintenance Employees	-	-	Step Increase for Maintenance staff (\$200,000 w/ benefits)
2.6580.802.177	Salary - Work Study Student/Apprentice	56,160	56,160	Rock-A-Top Apprenticeship Program (3 positions)
2.6580.802.211	Employers Soc. Sec. Cost	94,314	94,314	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	267,284	264,325	Budgeted Retirement Cost, 22.89%
2.6580.802.231	Employers Hospital Cost	157,896	172,822	Budgeted at \$7,019/employee (24)
2.6580.802.311	Contracted Services	250,000	227,000	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 vendor
2.6580.802.312	Staff Development	3,300	3,300	Continuing education and training
2.6580.802.313	Advertising Cost	7,000	-	Newspaper advertising for bids
2.6580.802.314	Printing and Binding Fees	400	400	Printshop costs
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper
2.6580.802.323	Public Utilities-Other	22,000	-	Pump grease traps quarterly, pump lift stations twice a year, pump waste water plant twice a year
2.6580.802.325	Contracted Maintenance - Grounds	250,000	200,000	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.326	Contracted Services: Equipment	-	-	Repair of Equipment
2.6580.802.327	Rental of Equipment	40,000	40,000	Includes various maintenance contracts, i.e. uniform rental, mop rental. cost of goods and equipment.
2.6580.802.329	Other Property Services	150,000	150,000	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
2.6580.802.341	Telephone	-	3,000	Annual cell phone bill for Director and Assistant Director (Code changed to 2.6580.802.344)
2.6580.802.344	Cell Phone	1,500	-	Maintenance Director annual cell phone bill (\$100 monthly plus phone insurance)



LOCAL CURRENT EXPENSE FUND				
803 CULTURAL ARTS SUPPLEMENTS				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
2.5502.803.192	Co-Curricular Personnel	47,415	47,415	Cultural arts supplements schedule, i.e. Band, Choral, Drama. Also includes 20 days summer employment for High School Band Directors, and 10 days for Middle School Band Directors.
2.5502.803.211	Employers Soc. Sec. Cost	3,628	3,628	Budgeted at 7.65%
2.5502.803.221	Employers Retirement Cost	10,166	10,166	Budgeted Retirement Cost, 22.89%
	Total	<u>61,209</u>	<u>61,209</u>	

<b>LOCAL CURRENT EXPENSE FUND</b>				
<b>843 CULTURAL ARTS</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
2.5502.843.162	Substitute Pay	1,500	1,500	
2.5502.843.211	Employers Soc. Sec. Cost	115	115	
2.5502.843.233	Unemployment Insurance	-	-	
2.5502.843.311	Contracted Services	5,500	5,500	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.331	Transportation	2,500	2,500	
2.5502.843.411	Instructional Supplies	-	-	Systemwide funds for cultural arts activities, science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
	Total	<u>9,615</u>	<u>9,615</u>	





<b>882 ATHLETICS</b>		<b>LOCAL CURRENT EXPENSE FUND</b>		
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
2.5501.882.121	Salary - Athletic/Activity Directors	197,496	197,496	Salaries for four athletic directors. (4 positions)
2.5501.882.181	Supplemental Pay - Coaching	376,576	376,576	Coaching salaries - increase due to coaches taking education courses which increase salary
2.5501.882.192	Additional Responsibility Stipend	6,500	6,500	
2.5501.882.211	Employers Soc. Sec. Cost	44,414	44,413	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	76,747	76,000	Budgeted Retirement Cost, 22.89%
2.5501.882.231	Employers Hospital Cost	20,595	20,530	Budgeted at \$7,019/employee (4 @ 78.26% ea.)
2.5501.882.311	Contracted Services	100	100	
2.5501.882.332	Travel - Athletics	2,824	4,000	
2.5501.882.361	Membership Dues & Fees	600	600	
2.5501.882.378	Student Accident Ins. - Sports	41,613	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	-	-	Funds to help fund athletic programs in high schools & middle schools.
2.5501.882.552	License & Title Fees	-	-	
2.6580.882.175	Turf Management	13,300	13,300	Payment to Employees for turf grass maintenance of athletic facilities - increase due to additional costs of softball field maintenance
2.6580.882.211	Employers Soc. Sec. Cost	1,018	1,018	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	2,884	2,621	Budgeted Retirement Cost, 22.89%
2.6580.882.311	Contracted Services	1,050	100	
2.6580.882.329	Other Property & Services	150	145	Pool permit
2.6580.882.411	Turf Management & Pool Supplies	36,014	36,969	Field/Pool maint
	<b>Total</b>	<b>821,881</b>	<b>821,981</b>	
	<b>Total</b>	<b>22,462,409</b>	<b>21,563,931</b>	

<b>FEDERAL GRANT FUND</b>					
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>	
<b>REVENUE</b>					
3.3600.017.000	Voc. Ed. Program Improvement	230,219.00	218,634.00		
3.3600.026.000	Education for Homeless Child	20,902.57	15,000.00		
3.3610.026.000	Education for Homeless Child	-	6,175.42		
3.3600.049.000	IDEA Title VI-B - Pre-School	285,891.92	250,430.00		
3.3610.049.000	IDEA Title VI-B - Pre-School	-	78,431.05		
3.3600.050.000	ESEA Title I - Basic Prog.	5,392,573.63	3,866,550.00		
3.3610.050.000	ESEA Title I - Basic Prog.	-	1,521,834.07		
3.3600.051.000	ESEA Title I Migrant Education	219,033.14	120,685.00		
3.3610.051.000	ESEA Title I Migrant Education	-	96,634.51		
3.3600.053.000	Child Nutrition Equipment	-	-		
3.3600.060.000	IDEA VI-B Handicapped	3,858,547.38	2,973,444.00		
3.3610.060.000	IDEA VI-B Handicapped	-	974,892.55		
3.3600.082.000	IDEA VI-B State Improvement	-	5,328.29		
3.3610.082.000	IDEA VI-B State Improvement	-	-		
3.3600.101.000	Title V - Abstinence Education	-	55,809.00		
3.3600.102.000	Aware/Activate	-	439,589.00		
3.3600.103.000	Title II - Improving Teacher Quality	1,042,188.30	528,052.00		
3.3610.103.000	Title II - Improving Teacher Quality	-	383,256.35		
3.3600.104.000	Title III - Language Acquisition	72,025.83	67,022.00		
3.3610.104.000	Title III - Language Acquisition	-	8,977.64		
3.3600.108.000	Student Support and Academic Enrichment	821,781.34	278,421.00		
3.3610.108.000	Student Support and Academic Enrichment	-	384,889.31		
3.3600.109.000	Rural and Low-Income School	463,266.20	257,786.00		
3.3610.109.000	Rural and Low-Income School	-	169,115.48		
3.3600.111.000	Migrant Grant	133.25	1,701.00		
3.3610.111.000	Migrant Grant	-	130.26		
3.3600.114.000	Children with Disabilities - Risk Pool	-	-		
3.3600.115.000	Emergency Impact Aid	2,541.00	2,417.73		
3.3610.115.000	Emergency Impact Aid	-	-		



<b>FEDERAL GRANT FUND</b>				
<b>017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
3.5120.017.121	Salary-Teacher	-	30,030.00	
3.5120.017.163	Substitute Pay-Workshop	700.00	6,000.00	
3.5120.017.211	Employers Soc. Sec. Cost	53.55	2,756.30	Budgeted at 7.65%
3.5120.017.221	Employer's Retirement Cost	151.76	-	
3.5120.017.232	Employers Workers Compensation Insurance	400.00	400.00	
3.5120.017.312	Workshop Expenses	4,000.00	-	Workshop expense for CTE teachers
3.5120.017.319	Other Professional/Tech. Services	2,000.00	2,000.00	
3.5120.017.332	Travel	2,000.00	4,000.00	Travel allowance
3.5120.017.333	Field Trips	2,000.00	-	Travel allowance
3.5120.017.351	Tuition Reimbursements	5,000.00	15,000.00	
3.5120.017.352	Employee Education Reimbursement	2,000.00	-	
3.5120.017.411	Supplies & Materials	135,190.91	38,430.85	Supplies for CTE classes
3.5120.017.418	Computer Software	52,521.00	20,000.00	Software for CTE classes
3.5120.017.422	Repairs	-	1,000.00	Repairs for equipment
3.5120.017.461.314	Non-Capitalized Equipment	4,714.50	-	
3.5120.017.461.366	Non-Capitalized Equipment	10,221.84	-	
3.5120.017.462	Non-Capitalized Computer Hardware	-	49,968.00	Purchase of Non-Capitalized Computer Equipment (update drafting labs at DMHS and RCHS)
3.5120.017.541	Purchase of Equipment	-	40,000.00	
3.6120.017.312	Workshop Expenses	1,000.00	2,000.00	
3.6120.017.313	Advertising Cost	-	1,000.00	
3.6120.017.332	Travel	-	600.00	
3.6120.017.344	Mobile Communication Costs	637.00	400.00	
3.6120.017.411	Supplies & Materials	500.00	500.00	VoCATS supplies
3.6550.017.171	Bus Driver	499.91	-	
3.6550.017.211	Bus Driver Social Security	38.19	-	Budgeted at 7.65%
3.8100.017.392	Indirect Cost	6,590.34	4,548.85	Indirect Cost at 2.947%
3.8200.017.399	Unbudgeted Federal Grant Fund	-	-	
	<b>Total</b>	<b>230,219.00</b>	<b>218,634.00</b>	
Explanation:				
The 017 Federal Budget is used to provide support for CTE educators through the purchasing of equipment, materials and supplies.				



FEDERAL GRANT FUND				
026 EDUCATION FOR HOMELESS CHILD				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
3.5320.026.192	Social Work & Attendance	3,000.00	-	
3.5320.026.211	Employers Soc. Sec. Cost	229.50	-	Budgeted at 7.65%
3.5320.026.221	Employers Retirement Cost	650.40	-	Budgeted Retirement Cost, 22.89%
3.5320.026.344	Mobile Communications Cost	4,565.00		
3.5330.026.143	Salary - Tutor	2,000.00	5,726.76	
3.5330.026.211	Employers Soc. Sec. Cost	153.00	438.10	Budgeted at 7.65%
3.5330.026.221	Employers Retirement Cost	433.60	1,241.56	Budgeted Retirement Cost, 22.89%
3.5330.026.333	Field Trips	500.00	1,000.00	
3.5330.026.411	Supplies & Materials	427.38	1,652.46	
3.5340.026.411	Supplies & Materials - PreK Readiness	260.52	500.00	
3.5860.026.418	Instructional Technology	-	3,799.00	
3.5860.026.462	Computer Equipment	-	299.90	
3.5860.026.471	IT - Sales Tax	-	20.99	
3.5870.026.196	Staff Development - Participant Pay	1,580.00	1,200.00	
3.5870.026.211	Employers Soc. Sec. Cost	120.87	91.80	Budgeted at 7.65%
3.5870.026.221	Employers Retirement Cost	342.54	260.16	Budgeted Retirement Cost, 22.89%
3.5870.026.312	Workshop Expenses/Allowable Travel	1,500.00	3,000.00	
3.6550.026.331	Pupil Transportation	4,502.57	1,500.00	
3.8100.026.392	Indirect Cost	597.22	444.69	Indirect Cost at 2.947%
3.8200.026.399	Unbudgeted Federal Grant Fund	39.97	-	
	<b>Total</b>	<b>20,902.57</b>	<b>21,175.42</b>	
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				
ACCOUNT		2021-2022	2020-2021	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
<b>APPROPRIATIONS</b>				
3.5230.049.142.318	Salary - Teacher Assistant	28,724.00	27,778.00	
3.5230.049.142.344	Salary - Teacher Assistant	24,492.80	24,493.00	
3.5230.049.142.347	Salary - Teacher Assistant	-	21,758.00	
3.5230.049.142.390	Salary - Teacher Assistant	27,984.40	27,984.00	
3.5230.049.142.398	Salary - Teacher Assistant	23,546.80	23,547.00	
3.5230.049.142.402	Salary - Teacher Assistant	27,021.20	27,021.00	
3.5230.049.162	Substitute Pay	1,000.00	1,500.00	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	500.00	500.00	Substitute Pay when teacher assistant subs for teacher
3.5230.049.184	Longevity Pay	3,000.00	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	351.90	428.40	Budgeted at 7.65%
3.5230.049.211.318	Employers Soc. Sec. Cost	2,197.39	2,125.02	
3.5230.049.211.344	Employers Soc. Sec. Cost	1,873.70	1,873.72	
3.5230.049.211.347	Employers Soc. Sec. Cost	-	1,664.49	
3.5230.049.211.390	Employers Soc. Sec. Cost	2,140.80	2,140.78	
3.5230.049.211.398	Employers Soc. Sec. Cost	1,801.33	1,801.34	
3.5230.049.211.402	Employers Soc. Sec. Cost	2,067.12	2,067.10	
3.5230.049.221	Employers Retirement Cost	997.28	888.88	Budgeted Retirement Cost, 22.89%
3.5230.049.221.318	Employers Retirement Cost	6,227.36	6,022.27	
3.5230.049.221.344	Employers Retirement Cost	5,310.04	5,310.08	
3.5230.049.221.347	Employers Retirement Cost	-	4,717.13	
3.5230.049.221.390	Employers Retirement Cost	6,067.02	6,066.93	
3.5230.049.221.398	Employers Retirement Cost	5,104.95	5,104.99	
3.5230.049.221.402	Employers Retirement Cost	5,858.20	5,858.15	
3.5230.049.231.318	Employers Hospital Cost	6,326.00	6,326.00	
3.5230.049.231.344	Employers Hospital Cost	6,326.00	6,326.00	
3.5230.049.231.347	Employers Hospital Cost	-	6,326.00	
3.5230.049.231.390	Employers Hospital Cost	6,326.00	6,326.00	
3.5230.049.231.398	Employers Hospital Cost	6,326.00	6,326.00	
3.5230.049.231.402	Employers Hospital Cost	6,326.00	6,326.00	
3.5230.049.232	Employers Workers Compensation Insurance	2,350.00	2,344.00	
3.5230.049.233	Unemployment Insurance	450.00	1,015.00	Unemployment Cost
3.5241.049.146	Salary - Other Assignments	-	2,994.00	Summer contract for speech therapist
3.5241.049.211	Employers Soc. Sec. Cost	-	229.04	Budgeted at 7.65%
3.5241.049.221	Employers Retirement Cost	-	649.10	Budgeted Retirement Cost, 22.89%
3.5241.049.311	Contracted Services - Speech	2,000.00	5,000.00	Contracted Speech Services





FEDERAL GRANT FUND				
050 ESEA TITLE I - LEA BASIC PROGRAM				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5330.050.121.310	Salary Remedial and Supplemental K-12	110,000.00	107,000.00	
3.5330.050.121.318	Salary Remedial and Supplemental K-12	79,000.00	76,999.92	
3.5330.050.121.327	Salary Remedial and Supplemental K-12	37,000.00	36,999.96	
3.5330.050.121.330	Salary Remedial and Supplemental K-12	112,000.00	114,999.96	
3.5330.050.121.344	Salary Remedial and Supplemental K-12	115,000.00	105,833.30	
3.5330.050.121.347	Salary Remedial and Supplemental K-12	39,000.00	38,000.04	
3.5330.050.121.350	Salary Remedial and Supplemental K-12	73,000.00	71,000.04	
3.5330.050.121.362	Salary Remedial and Supplemental K-12	77,000.00	72,999.96	
3.5330.050.121.366	Salary Remedial and Supplemental K-12	73,000.00	119,988.00	
3.5330.050.121.374	Salary Remedial and Supplemental K-12	114,000.00	111,000.04	
3.5330.050.121.386	Salary Remedial and Supplemental K-12	77,000.00	75,000.00	
3.5330.050.121.390	Salary Remedial and Supplemental K-12	78,000.00	76,000.00	
3.5330.050.121.402	Salary Remedial and Supplemental K-12	120,000.00	124,399.92	
3.5330.050.141	Salary - TA	25,896.00		
3.5330.050.143	Salary - Tutor (within the instructional day)	16,140.00	30,545.00	40 tutors including Eden Parent Resource Center
3.5330.050.143.310	Salary - Tutor (within the instructional day)	36,000.00	36,300.00	
3.5330.050.143.318	Salary - Tutor (within the instructional day)	5,000.00	6,000.00	
3.5330.050.143.327	Salary - Tutor (within the instructional day)	48,000.00	10,000.00	
3.5330.050.143.330	Salary - Tutor (within the instructional day)	10,000.00	-	
3.5330.050.143.344	Salary - Tutor (within the instructional day)	121,582.10	30,000.00	
3.5330.050.143.347	Salary - Tutor (within the instructional day)	15,000.00	10,000.00	
3.5330.050.143.350	Salary - Tutor (within the instructional day)	74,077.20	20,000.00	
3.5330.050.143.362	Salary - Tutor (within the instructional day)	26,710.50	10,000.00	
3.5330.050.143.366	Salary - Tutor (within the instructional day)	6,000.00	15,000.00	
3.5330.050.143.374	Salary - Tutor (within the instructional day)	3,000.00	10,000.00	
3.5330.050.143.386	Salary - Tutor (within the instructional day)	33,600.00	29,400.00	
3.5330.050.143.402	Salary - Tutor (within the instructional day)	51,692.50	20,000.00	
3.5330.050.162.310	Substitute Pay - Regular	3,000.00	3,000.00	
3.5330.050.162.318	Substitute Pay - Regular	2,000.00	2,000.00	
3.5330.050.162.327	Substitute Pay - Regular	1,000.00	1,000.00	
3.5330.050.162.330	Substitute Pay - Regular	3,000.00	3,000.00	
3.5330.050.162.344	Substitute Pay - Regular	3,000.00	3,000.00	
3.5330.050.162.347	Substitute Pay - Regular	1,000.00	1,000.00	
3.5330.050.162.350	Substitute Pay - Regular	2,000.00	2,000.00	
3.5330.050.162.362	Substitute Pay - Regular	2,000.00	2,000.00	

3.5330.050.162.366	Substitute Pay - Regular	2,000.00	3,000.00		
3.5330.050.162.374	Substitute Pay - Regular	3,000.00	3,000.00		
3.5330.050.162.386	Substitute Pay - Regular	2,000.00	2,000.00		
3.5330.050.162.390	Substitute Pay - Regular	2,000.00	2,000.00		
3.5330.050.162.402	Substitute Pay - Regular	3,000.00	3,000.00		
3.5330.050.163	Staff Development Substitute	1,000.00	1,000.00		
3.5330.050.163.310	Staff Development Substitute	1,000.00	6,000.00		
3.5330.050.163.318	Staff Development Substitute	750.00	500.00		
3.5330.050.163.327	Staff Development Substitute	750.00	1,000.00		
3.5330.050.163.330	Staff Development Substitute	1,500.00	3,000.00		
3.5330.050.163.344	Staff Development Substitute	1,000.00	1,000.00		
3.5330.050.163.347	Staff Development Substitute	750.00	1,000.00		
3.5330.050.163.350	Staff Development Substitute	1,000.00	1,000.00		
3.5330.050.163.362	Staff Development Substitute	750.00	1,500.00		
3.5330.050.163.366	Staff Development Substitute	1,000.00	1,000.00		
3.5330.050.163.374	Staff Development Substitute	1,000.00	2,500.00		
3.5330.050.163.386	Staff Development Substitute	750.00	2,350.00		
3.5330.050.163.390	Staff Development Substitute	750.00	1,326.80		
3.5330.050.163.402	Staff Development Substitute	1,000.00	2,000.00		
3.5330.050.167.310	Salary - Teacher Assistant - when substituting	326.00	-	Money to pay when a teacher assistant subs for a teacher	
3.5330.050.167.318	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.327	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.330	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.344	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.347	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.350	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.362	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.374	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.386	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.390	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.167.402	Salary - Teacher Assistant - when substituting	326.00			
3.5330.050.181.310	Supplement Pay	6,750.00	5,250.00		
3.5330.050.181.318	Supplement Pay	4,575.00	3,575.00		
3.5330.050.181.327	Supplement Pay	2,325.00	1,750.00		
3.5330.050.181.330	Supplement Pay	6,900.00	5,400.00		
3.5330.050.181.344	Supplement Pay	6,750.00	5,250.00		
3.5330.050.181.347	Supplement Pay	2,250.00	1,750.00		
3.5330.050.181.350	Supplement Pay	4,500.00	3,500.00		
3.5330.050.181.362	Supplement Pay	4,500.00	3,500.00		
3.5330.050.181.366	Supplement Pay	4,500.00	5,475.00		
3.5330.050.181.374	Supplement Pay	6,750.00	5,250.00		
3.5330.050.181.386	Supplement Pay	4,500.00	3,500.00		
3.5330.050.181.390	Supplement Pay	4,500.00	3,500.00		

3.5330.050.181.402	Supplement Pay	6,900.00	5,583.00	
3.5330.050.211	Employers Soc. Sec. Cost	3,292.25	2,413.19	Budgeted at 7.65%
3.5330.050.211.310	Employers Soc. Sec. Cost	12,016.32	12,052.59	
3.5330.050.211.318	Employers Soc. Sec. Cost	7,011.31	6,814.24	
3.5330.050.211.327	Employers Soc. Sec. Cost	6,839.18	3,882.38	
3.5330.050.211.330	Employers Soc. Sec. Cost	10,230.04	9,669.60	
3.5330.050.211.344	Employers Soc. Sec. Cost	18,945.86	11,098.88	
3.5330.050.211.347	Employers Soc. Sec. Cost	4,461.95	3,958.88	
3.5330.050.211.350	Employers Soc. Sec. Cost	11,850.11	7,458.76	
3.5330.050.211.362	Employers Soc. Sec. Cost	8,513.42	6,885.01	
3.5330.050.211.366	Employers Soc. Sec. Cost	6,617.25	11,051.40	
3.5330.050.211.374	Employers Soc. Sec. Cost	9,797.82	10,078.89	
3.5330.050.211.386	Employers Soc. Sec. Cost	9,040.48	8,587.14	
3.5330.050.211.390	Employers Soc. Sec. Cost	6,546.58	6,336.26	
3.5330.050.211.402	Employers Soc. Sec. Cost	13,993.27	11,856.21	
3.5330.050.221	Employers Retirement Cost	5,614.25	-	Budgeted Retirement Cost, 22.89%
3.5330.050.221.310	Employers Retirement Cost	25,382.08	24,335.80	
3.5330.050.221.318	Employers Retirement Cost	18,189.74	17,468.64	
3.5330.050.221.327	Employers Retirement Cost	8,596.34	8,400.99	
3.5330.050.221.330	Employers Retirement Cost	25,848.20	26,102.71	
3.5330.050.221.344	Employers Retirement Cost	26,466.08	24,082.86	
3.5330.050.221.347	Employers Retirement Cost	9,013.68	8,617.81	
3.5330.050.221.350	Employers Retirement Cost	16,872.68	16,151.61	
3.5330.050.221.362	Employers Retirement Cost	17,739.88	16,585.19	
3.5330.050.221.366	Employers Retirement Cost	16,802.00	27,200.37	
3.5330.050.221.374	Employers Retirement Cost	26,249.28	25,203.01	
3.5330.050.221.386	Employers Retirement Cost	17,739.88	17,018.80	
3.5330.050.221.390	Employers Retirement Cost	17,956.68	17,235.60	
3.5330.050.221.402	Employers Retirement Cost	27,582.60	28,180.29	
3.5330.050.231	Employers Hospital Cost	6,326.00	-	Hospitalization for Title 1 Tch/TAs @ \$7,019 for 22 positions
3.5330.050.231.310	Employers Hospital Cost	18,978.00	18,978.00	
3.5330.050.231.318	Employers Hospital Cost	12,652.00	12,652.00	
3.5330.050.231.327	Employers Hospital Cost	6,326.00	6,326.00	
3.5330.050.231.330	Employers Hospital Cost	18,978.00	18,978.00	
3.5330.050.231.344	Employers Hospital Cost	18,978.00	18,978.00	
3.5330.050.231.347	Employers Hospital Cost	6,326.00	6,326.00	
3.5330.050.231.350	Employers Hospital Cost	12,652.00	12,652.00	
3.5330.050.231.362	Employers Hospital Cost	12,652.00	12,652.00	
3.5330.050.231.366	Employers Hospital Cost	12,652.00	18,978.00	
3.5330.050.231.374	Employers Hospital Cost	18,978.00	18,978.00	
3.5330.050.231.386	Employers Hospital Cost	12,652.00	12,652.00	
3.5330.050.231.390	Employers Hospital Cost	12,652.00	12,652.00	
3.5330.050.231.402	Employers Hospital Cost	18,978.00	18,978.00	

3.5330.050.232	Employers Workers Compensation	20,000.00	18,000.00	Title 1 portion of Worker's Compensation	
3.5330.050.311	Contracted Services Other Pupil Support	5,250.00	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	500.00		
3.5330.050.311.327	Contracted Services Other Pupil Support	800.00			
3.5330.050.311.330	Contracted Services Other Pupil Support	200.00			
3.5330.050.311.344	Contracted Services Other Pupil Support	2,000.00	1,000.00		
3.5330.050.311.347	Contracted Services Other Pupil Support	100.00			
3.5330.050.311.350	Contracted Services Other Pupil Support	150.00	19,500.00		
3.5330.050.311.362	Contracted Services Other Pupil Support	250.00	325.00		
3.5330.050.311.366	Contracted Services Other Pupil Support	12,800.00			
3.5330.050.311.374	Contracted Services Other Pupil Support	250.00	10,000.00		
3.5330.050.311.386	Contracted Services Other Pupil Support	500.00			
3.5330.050.311.390	Contracted Services Other Pupil Support	250.00	-		
3.5330.050.311.402	Contracted Services Other Pupil Support	250.00	-		
3.5330.050.312	Workshop Expenses	300.00	300.00		
3.5330.050.312.310	Workshop Expenses	534.32	3,000.00	Pays for staff development for Title 1 Staff	
3.5330.050.312.318	Workshop Expenses	345.00	710.32		
3.5330.050.312.327	Workshop Expenses	615.04	2,500.00		
3.5330.050.312.330	Workshop Expenses	630.35	2,848.68		
3.5330.050.312.344	Workshop Expenses	521.76	1,504.28		
3.5330.050.312.347	Workshop Expenses	323.02	367.76		
3.5330.050.312.350	Workshop Expenses	355.34	2,500.00		
3.5330.050.312.362	Workshop Expenses	436.06	1,284.12		
3.5330.050.312.366	Workshop Expenses	989.62	1,612.52		
3.5330.050.312.374	Workshop Expenses	826.34	2,000.00		
3.5330.050.312.386	Workshop Expenses	443.98	1,943.40		
3.5330.050.312.390	Workshop Expenses	489.44	100.00		
3.5330.050.312.402	Workshop Expenses	559.44	46.72		
3.5330.050.314	Printing & Binding	500.00	500.00		
3.5330.050.314.310	Printing & Binding	100.00	500.00		
3.5330.050.314.318	Printing & Binding	100.00			
3.5330.050.314.327	Printing & Binding	200.00	1,000.00		
3.5330.050.314.330	Printing & Binding	200.00	500.00		
3.5330.050.314.344	Printing & Binding	100.00	500.00		
3.5330.050.314.347	Printing & Binding	300.00	1,250.00		
3.5330.050.314.350	Printing & Binding	100.00	500.00		
3.5330.050.314.362	Printing & Binding	100.00	350.00		
3.5330.050.314.366	Printing & Binding	100.00	250.00		
3.5330.050.314.374	Printing & Binding	500.00	1,000.00		
3.5330.050.314.386	Printing & Binding	100.00	200.00		
3.5330.050.314.390	Printing & Binding	100.00	1,000.00		
3.5330.050.314.402	Printing & Binding	100.00	1,500.00		

3.5330.050.332	Travel	3,500.00	3,500.00	Travel allowance	
3.5330.050.332.402	Travel	500.00			
3.5330.050.411	Supplies & Materials (Periodicals)	878,940.13	1,093,579.66	Supplies used for direct instruction-above and beyond regular	
3.5330.050.411.310	Supplies & Materials (Periodicals)	63,485.90	47,547.61		
3.5330.050.411.318	Supplies & Materials (Periodicals)	12,027.31	8,356.80		
3.5330.050.411.327	Supplies & Materials (Periodicals)	17,537.97	66,494.28		
3.5330.050.411.330	Supplies & Materials (Periodicals)	111,867.01	89,829.73		
3.5330.050.411.344	Supplies & Materials (Periodicals)	14,144.65	156,771.52		
3.5330.050.411.347	Supplies & Materials (Periodicals)	73,361.76	90,457.23		
3.5330.050.411.350	Supplies & Materials (Periodicals)	14,641.23	38,085.00		
3.5330.050.411.362	Supplies & Materials (Periodicals)	8,824.58	18,622.77		
3.5330.050.411.366	Supplies & Materials (Periodicals)	162,266.70	118,277.20		
3.5330.050.411.374	Supplies & Materials (Periodicals)	118,018.21	101,698.83		
3.5330.050.411.386	Supplies & Materials (Periodicals)	96,998.39	116,001.84		
3.5330.050.411.390	Supplies & Materials (Periodicals)	34,736.14	34,576.05		
3.5330.050.411.402	Supplies & Materials (Periodicals)	11,758.13	33,422.59		
3.5330.050.418	Computer Software & Supplies	-	185.00	Instructional software to be used in the classroom	
3.5330.050.418.310	Computer Software & Supplies	100.00	1,000.00		
3.5330.050.418.318	Computer Software & Supplies	1,200.00	75.00		
3.5330.050.418.327	Computer Software & Supplies	2,500.00	2,500.00		
3.5330.050.418.330	Computer Software & Supplies	2,500.00	7,500.00		
3.5330.050.418.344	Computer Software & Supplies	1,400.00	750.00		
3.5330.050.418.347	Computer Software & Supplies	1,000.00	1,000.00		
3.5330.050.418.350	Computer Software & Supplies	250.00	1,875.00		
3.5330.050.418.362	Computer Software & Supplies	500.00	1,900.00		
3.5330.050.418.366	Computer Software & Supplies	2,500.00			
3.5330.050.418.374	Computer Software & Supplies	1,200.00	500.00		
3.5330.050.418.386	Computer Software & Supplies	1,800.00	1,875.00		
3.5330.050.418.390	Computer Software & Supplies	2,500.00	1,500.00		
3.5330.050.418.402	Computer Software & Supplies	500.00	1,000.00		
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	155,400.00	-	Purchase of Non Capital Classroom Computer Equipment	
3.5330.050.462.310	Lease/Purchase of Non-Capitalized Computer	1,000.00	15,000.00	Purchase of Non Capital Classroom Computer Equipment	
3.5330.050.462.318	Lease/Purchase of Non-Capitalized Computer	10,000.00	18,078.41	Purchase of Non Capital Classroom Computer Equipment	
3.5330.050.462.327	Lease/Purchase of Non-Capitalized Computer	30,000.00	25,000.00		
3.5330.050.462.330	Lease/Purchase of Non-Capitalized Computer	50,000.00	80,000.00		
3.5330.050.462.344	Lease/Purchase of Non-Capitalized Computer	5,000.00	7,500.00		
3.5330.050.462.347	Lease/Purchase of Non-Capitalized Computer	20,000.00	10,000.00		
3.5330.050.462.350	Lease/Purchase of Non-Capitalized Computer	1,200.00	18,750.00		
3.5330.050.462.362	Lease/Purchase of Non-Capitalized Computer	2,500.00	14,500.00		
3.5330.050.462.366	Lease/Purchase of Non-Capitalized Computer	25,000.00	10,000.00		
3.5330.050.462.374	Lease/Purchase of Non-Capitalized Computer	10,000.00	20,000.00		
3.5330.050.462.386	Lease/Purchase of Non-Capitalized Computer	45,000.00	14,484.00		
3.5330.050.462.390	Lease/Purchase of Non-Capitalized Computer	20,000.00	25,000.00		

3.5330.050.462.402	Lease/Purchase of Non-Capitalized Computer	2,500.00	10,000.00	
3.5350.050.198.327	EXTENDED DAYS Tutor	3,000.00		
3.5350.050.198.330	EXTENDED DAYS Tutor	5,000.00	-	
3.5350.050.198.344	EXTENDED DAYS Tutor	6,000.00		
3.5350.050.198.350	EXTENDED DAYS Tutor	1,000.00		
3.5350.050.198.366	EXTENDED DAYS Tutor	3,500.00		
3.5350.050.198.374	EXTENDED DAYS Tutor	3,000.00		
3.5350.050.211.327	Employers Soc. Sec. Cost	229.50		Budgeted at 7.65%
3.5350.050.211.330	Employers Soc. Sec. Cost	382.50	-	
3.5350.050.211.344	Employers Soc. Sec. Cost	459.00		
3.5350.050.211.350	Employers Soc. Sec. Cost	76.50		
3.5350.050.211.366	Employers Soc. Sec. Cost	267.75		
3.5350.050.211.374	Employers Soc. Sec. Cost	229.50		
3.5350.050.221.327	Employers Retirement Cost	650.40		Budget Retirement Cost, 22.89%
3.5350.050.221.330	Employers Retirement Cost	1,084.00	-	
3.5350.050.221.344	Employers Retirement Cost	1,300.80		
3.5350.050.221.350	Employers Retirement Cost	216.80		
3.5350.050.221.366	Employers Retirement Cost	758.80		
3.5350.050.221.374	Employers Retirement Cost	650.40		
3.5350.050.451.344	Food Purchases	1,000.00		
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	5,152.00	-	For family engagement nights
3.5880.050.311.310	Contracted Services	100.00	-	
3.5880.050.311.318	Contracted Services	250.00	200.00	
3.5880.050.311.327	Contracted Services	300.00	300.00	
3.5880.050.311.330	Contracted Services	100.00	3,000.00	
3.5880.050.311.344	Contracted Services	250.00	2,000.00	
3.5880.050.311.347	Contracted Services	100.00	250.00	
3.5880.050.311.350	Contracted Services	100.00	500.00	
3.5880.050.311.362	Contracted Services	250.00	325.00	
3.5880.050.311.366	Contracted Services	250.00		
3.5880.050.311.374	Contracted Services	500.00	2,500.00	
3.5880.050.311.386	Contracted Services	250.00	1,100.00	
3.5880.050.311.390	Contracted Services	100.00	1,000.00	
3.5880.050.311.402	Contracted Services	100.00		
3.5880.050.314	Print/Binding Fees	500.00	500.00	
3.5880.050.314.310	Print/Binding Fees	400.00	500.00	
3.5880.050.314.318	Print/Binding Fees	150.00		
3.5880.050.314.327	Print/Binding Fees	650.00	500.00	
3.5880.050.314.330	Print/Binding Fees	300.00	500.00	
3.5880.050.314.344	Print/Binding Fees	400.00	500.00	
3.5880.050.314.347	Print/Binding Fees	100.00	1,000.00	

3.5880.050.314.350	Print/Binding Fees	600.00	500.00	
3.5880.050.314.362	Print/Binding Fees	200.00	200.00	
3.5880.050.314.366	Print/Binding Fees	250.00	250.00	
3.5880.050.314.374	Print/Binding Fees	500.00	1,500.00	
3.5880.050.314.386	Print/Binding Fees	250.00	275.00	
3.5880.050.314.390	Print/Binding Fees	100.00		
3.5880.050.314.402	Print/Binding Fees	200.00	500.00	
3.5880.050.411	Supplies	7,500.00	10,000.00	Used for Parent Involvement
3.5880.050.411.310	Supplies	5,615.98	4,060.64	
3.5880.050.411.318	Supplies	2,960.70	2,304.28	
3.5880.050.411.327	Supplies	2,697.14	1,918.06	
3.5880.050.411.330	Supplies	7,502.82	2,394.22	
3.5880.050.411.344	Supplies	5,479.84	2,692.28	
3.5880.050.411.347	Supplies	3,597.18	1,580.14	
3.5880.050.411.350	Supplies	3,999.93	2,501.92	
3.5880.050.411.362	Supplies	3,115.30	2,131.98	
3.5880.050.411.366	Supplies	6,748.10	3,790.91	
3.5880.050.411.374	Supplies	6,016.22	1,232.52	
3.5880.050.411.386	Supplies	4,893.28	2,656.76	
3.5880.050.411.390	Supplies	3,760.86	1,952.20	
3.5880.050.411.402	Supplies	5,379.50	3,734.88	
3.5881.050.131	Salaries - Teacher	132,296.00	133,514.40	2.20 positions
3.5881.050.181	Supplement Pay	6,983.00	5,976.00	
3.5881.050.211	Employers Soc. Sec. Cost	10,654.84	10,841.77	Budgeted at 7.65%
3.5881.050.221	Employers Retirement Cost	30,195.69	30,725.42	Budgeted Retirement Cost, 22.89%
3.5881.050.231	Employers Hospital Cost	20,243.20	13,917.20	Hospitalization Cost @ \$7,019
3.5881.050.311	Contracted Services	-	5,152.00	
3.5881.050.314	Print/Binding Fees	1,500.00	700.00	
3.5881.050.411	Supplies & Materials	8,100.00	8,100.00	
3.6300.050.113.810	Director/Supervisor	87,999.96	77,011.20	1 position (100%)
3.6300.050.151.810	Salary - Office Personnel	43,559.40	40,553.28	Salary Title 1 Secretary
3.6300.050.184	Longevity Pay	4,500.00	3,465.00	Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	344.25	9,258.74	Budgeted at 7.65%
3.6300.050.211.810	Employers Soc. Sec. Cost	10,064.29		
3.6300.050.221	Employers Retirement Cost	975.60	26,239.19	Budgeted Retirement Cost, 22.89%
3.6300.050.221.810	Employers Retirement Cost	28,522.07		
3.6300.050.231.810	Employers Hospital Cost	12,652.00	12,652.00	Hospitalization Cost @ \$7,019 - 2 positions
3.6300.050.312.810	Workshop Expenses	2,500.00	2,500.00	
3.6300.050.332.810	Travel	500.00	500.00	Office Support Travel
3.6300.050.361.810	Membership Dues	150.00	150.00	
3.6300.050.411.810	Supplies & Materials (Periodicals)	3,000.00	3,000.00	Admin Supplies & Materials
3.6300.050.418.810	Computer Software & Supplies	7,300.00	7,300.00	
3.6300.050.462.810	Lease/Purchase of Non-Capitalized Computer	500.00	500.00	Admin Computer Equipment





FEDERAL GRANT FUND				
051 ESEA TITLE I - MIGRANT REGULAR				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5330.051.135	Salary - Teacher	49,440.00	-	80% position
3.5330.051.135.392	Salary - Teacher	-	48,000.00	80% position
3.5330.051.143	Salary - Tutors	30,000.00	-	
3.5330.051.181	Supplement Pay	2,632.00	-	
3.5330.051.181.392	Supplement Pay	-	2,232.00	
3.5330.051.211	Employers Soc. Sec. Cost	6,274.60		
3.5330.051.211.392	Employers Soc. Sec. Cost	-	3,842.74	Budgeted at 7.65%
3.5330.051.221	Employers Retirement Cost	17,734.89		
3.5330.051.221.392	Employers Retirement Cost	-	10,890.30	Budgeted Retirement Cost, 22.89%
3.5330.051.231	Employers Hospital Cost	5,060.80		Employers Hospital Cost @ \$7,019/employee
3.5330.051.231.392	Employers Hospital Cost	-	5,060.80	Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	1,500.00	1,500.00	Migrant portion of system worker's comp
3.5330.051.312	Workshop Expenses	900.00		
3.5330.051.312.392	Workshop Expenses	-	1,000.00	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel	3,500.00		
3.5330.051.332.392	Travel	-	3,000.00	Tutors travel
3.5330.051.333	Field trips	1,597.00	1,200.00	
3.5330.051.411	Supplies & Materials	22,966.25	10,000.00	Supplies for Tutors/Recruiters
3.5330.051.418	Computer Software	2,500.00	3,000.00	
3.5330.051.462	Computer Equipment	400.00	500.00	
3.5340.051.143	PreK Readiness Salary Tutor	10,300.00	10,000.00	
3.5340.051.211	Employers Soc. Sec. Cost	787.95	765.00	Budgeted at 7.65%
3.5340.051.221	Employers Retirement Cost	2,233.04	2,168.00	Budgeted Retirement Cost, 22.89%
3.5340.051.411	Supplies & Materials	1,500.00	500.00	
3.5350.051.198	Extended Day - Tutor Pay	10,900.00	50,000.00	
3.5350.051.211	Employers Soc. Sec. Cost	833.85	3,825.00	Budgeted at 7.65%
3.5350.051.221	Employers Retirement Cost	2,363.12	10,840.00	Budgeted Retirement Cost, 22.89%
3.5880.051.411	Parent Involvement - Supplies & Materials	913.65	500.00	
3.5880.051.459	Parent Involvement - Other Food Purchases Snacks	1,163.65	1,100.00	
3.6110.051.332	Travel	500.00	500.00	
3.6200.051.131	Salary - Instructional Support I	6,427.20	6,240.00	
3.6200.051.181	Supplement Pay	6,300.00	6,300.00	
3.6200.051.192	Addl Responsibility - Stipend	6,000.00	6,000.00	
3.6200.051.211	Employers Soc. Sec. Cost	1,432.63	1,418.31	Budgeted at 7.65%





FEDERAL GRANT FUND				
<b>060 IDEA VI-B HANDICAPPED</b>				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
3.5210.060.121.327	Salary - Teachers	-	52,500.00	
3.5210.060.121.350	Salary - Teachers	64,050.00		
3.5210.060.121.354	Salary - Teachers	52,960.00	51,860.00	
3.5210.060.121.366	Salary - Teachers	-	35,000.00	
3.5210.060.121.380	Salary - Teachers	45,000.00	44,000.00	
3.5210.060.121.398	Salary - Teachers	-	35,000.00	
3.5210.060.133	Salary - Psychologist	-	-	Salary for 1 FTE psych's & 1 month each for 3 psych's
3.5210.060.133.318	Salary - Psychologist	5,626.00	5,626.00	
3.5210.060.133.380	Salary - Psychologist	5,626.00	5,626.00	
3.5210.060.133.398	Salary - Psychologist	6,275.00	6,275.00	
3.5210.060.142.302	Salary - Teacher Assistants	31,218.00	29,894.00	
3.5210.060.142.310	Salary - Teacher Assistants	44,221.20	61,942.00	
3.5210.060.142.314	Salary - Teacher Assistants	119,970.00	119,023.00	
3.5210.060.142.318	Salary - Teacher Assistants	123,685.20	116,103.00	
3.5210.060.142.327	Salary - Teacher Assistants	18,146.00	17,482.30	
3.5210.060.142.330	Salary - Teacher Assistants	119,247.60	160,673.80	
3.5210.060.142.344	Salary - Teacher Assistants	16,064.80	16,202.00	
3.5210.060.142.347	Salary - Teacher Assistants	70,537.20	67,230.50	
3.5210.060.142.350	Salary - Teacher Assistants	46,491.60	46,496.00	
3.5210.060.142.354	Salary - Teacher Assistants	111,043.20	111,042.00	
3.5210.060.142.366	Salary - Teacher Assistants	141,470.00	169,296.10	
3.5210.060.142.374	Salary - Teacher Assistants	59,494.80	59,232.50	
3.5210.060.142.378	Salary - Teacher Assistants	113,296.40	130,931.00	
3.5210.060.142.380	Salary - Teacher Assistants	168,628.80	126,759.70	
3.5210.060.142.386	Salary - Teacher Assistants	-	21,758.00	
3.5210.060.142.390	Salary - Teacher Assistants	106,554.00	106,800.00	
3.5210.060.142.392	Salary - Teacher Assistants	59,770.00	59,405.00	
3.5210.060.142.394	Salary - Teacher Assistants	103,991.20	102,288.00	
3.5210.060.142.398	Salary - Teacher Assistants	173,014.80	133,438.00	
3.5210.060.142.402	Salary - Teacher Assistants	39,026.80	77,223.70	
3.5210.060.144.327	Salary - EC Interpreter	30,446.00	57,852.20	
3.5210.060.144.354	Salary - EC Interpreter	41,293.00	41,292.60	
3.5210.060.144.366	Salary - EC Interpreter	57,852.00	28,926.10	
3.5210.060.144.386	Salary - EC Interpreter	30,446.00	-	
3.5210.060.146	Salary - Teacher	5,000.00	15,000.00	Salary for summer contracts

3.5210.060.162	Substitute Pay	5,000.00	5,000.00	Substitute Pay	
3.5210.060.167	Salary - TA Sub for Teachers	10,000.00	5,000.00	Sub pay for teacher assistants who subs for teachers	
3.5210.060.181	Salary - Supplement Pay	12,000.00	10,918.00	Supplementary Pay	
3.5210.060.184	Longevity Pay	25,000.00	25,000.00	Longevity pay	
3.5210.060.199	Overtime Pay	2,000.00	2,000.00		
3.5210.060.211	Employers Soc. Sec. Cost	2,983.50	4,813.23	Budgeted at 7.65%	
3.5210.060.211.302	Employers Soc. Sec. Cost	2,388.18	2,286.89		
3.5210.060.211.310	Employers Soc. Sec. Cost	3,382.92	4,738.55		
3.5210.060.211.314	Employers Soc. Sec. Cost	9,177.70	9,105.27		
3.5210.060.211.318	Employers Soc. Sec. Cost	9,892.31	9,312.28		
3.5210.060.211.327	Employers Soc. Sec. Cost	3,717.29	5,353.64		
3.5210.060.211.330	Employers Soc. Sec. Cost	9,122.44	12,291.54		
3.5210.060.211.344	Employers Soc. Sec. Cost	1,228.96	5,665.15		
3.5210.060.211.347	Employers Soc. Sec. Cost	5,396.10	5,143.13		
3.5210.060.211.350	Employers Soc. Sec. Cost	8,456.44	3,556.94		
3.5210.060.211.354	Employers Soc. Sec. Cost	15,705.16	15,620.89		
3.5210.060.211.366	Employers Soc. Sec. Cost	15,248.13	17,841.53		
3.5210.060.211.374	Employers Soc. Sec. Cost	4,551.35	4,531.32		
3.5210.060.211.378	Employers Soc. Sec. Cost	8,668.49	10,016.24		
3.5210.060.211.380	Employers Soc. Sec. Cost	16,773.00	13,493.51		
3.5210.060.211.386	Employers Soc. Sec. Cost	2,329.12	1,664.49		
3.5210.060.211.390	Employers Soc. Sec. Cost	8,150.06	8,170.20		
3.5210.060.211.392	Employers Soc. Sec. Cost	4,572.40	4,544.48		
3.5210.060.211.394	Employers Soc. Sec. Cost	7,955.34	7,825.02		
3.5210.060.211.398	Employers Soc. Sec. Cost	13,715.75	13,365.55		
3.5210.060.211.402	Employers Soc. Sec. Cost	2,984.23	5,907.62		
3.5210.060.221	Employers Retirement Cost	8,455.20	12,556.62	Budgeted Retirement Cost, 22.89%	
3.5210.060.221.302	Employers Retirement Cost	6,768.06	6,481.02		
3.5210.060.221.310	Employers Retirement Cost	9,587.16	13,429.02		
3.5210.060.221.314	Employers Retirement Cost	26,009.50	25,804.19		
3.5210.060.221.318	Employers Retirement Cost	28,034.66	26,390.84		
3.5210.060.221.327	Employers Retirement Cost	10,534.74	15,172.16		
3.5210.060.221.330	Employers Retirement Cost	25,852.89	34,834.08		
3.5210.060.221.344	Employers Retirement Cost	3,482.85	16,054.95		
3.5210.060.221.347	Employers Retirement Cost	15,292.47	14,575.57		
3.5210.060.221.350	Employers Retirement Cost	23,965.42	10,080.33		
3.5210.060.221.354	Employers Retirement Cost	44,508.22	44,269.39		
3.5210.060.221.366	Employers Retirement Cost	43,213.02	50,562.57		
3.5210.060.221.374	Employers Retirement Cost	12,898.47	12,841.71		
3.5210.060.221.378	Employers Retirement Cost	24,566.40	28,385.84		
3.5210.060.221.380	Employers Retirement Cost	47,455.54	38,240.44		
3.5210.060.221.386	Employers Retirement Cost	6,600.69	4,717.13		
3.5210.060.221.390	Employers Retirement Cost	23,097.19	23,154.25		

3.5210.060.221.392	Employers Retirement Cost	12,958.13	12,879.01	
3.5210.060.221.394	Employers Retirement Cost	22,545.29	22,176.04	
3.5210.060.221.398	Employers Retirement Cost	38,870.24	37,877.77	
3.5210.060.221.402	Employers Retirement Cost	8,457.28	16,742.10	
3.5210.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$7,019/employee
3.5210.060.231.302	Employers Hospital Cost	6,326.00	6,326.00	
3.5210.060.231.310	Employers Hospital Cost	12,652.00	18,978.00	
3.5210.060.231.314	Employers Hospital Cost	31,630.00	31,630.00	
3.5210.060.231.318	Employers Hospital Cost	32,262.60	31,630.00	
3.5210.060.231.327	Employers Hospital Cost	12,652.00	11,323.54	
3.5210.060.231.330	Employers Hospital Cost	31,630.00	42,700.50	
3.5210.060.231.344	Employers Hospital Cost	6,326.00	18,978.00	
3.5210.060.231.347	Employers Hospital Cost	18,978.00	17,396.50	
3.5210.060.231.350	Employers Hospital Cost	18,978.00	12,652.00	
3.5210.060.231.354	Employers Hospital Cost	37,956.00	37,956.00	
3.5210.060.231.366	Employers Hospital Cost	56,934.00	55,352.50	
3.5210.060.231.374	Employers Hospital Cost	18,978.00	17,396.50	
3.5210.060.231.378	Employers Hospital Cost	31,630.00	37,956.00	
3.5210.060.231.380	Employers Hospital Cost	57,566.60	42,700.50	
3.5210.060.231.386	Employers Hospital Cost	6,326.00	6,326.00	
3.5210.060.231.390	Employers Hospital Cost	31,630.00	31,630.00	
3.5210.060.231.392	Employers Hospital Cost	18,978.00	18,978.00	
3.5210.060.231.394	Employers Hospital Cost	25,304.00	25,304.00	
3.5210.060.231.398	Employers Hospital Cost	51,240.60	44,282.00	
3.5210.060.231.402	Employers Hospital Cost	12,652.00	23,722.50	
3.5210.060.232	Workers Compensation Cost	20,000.00	19,881.00	Workers Compensation Cost
3.5210.060.233	Unemployment Cost	11,624.00	-	Unemployment Cost
3.5210.060.311	Contracted Services - Communication Service	5,000.00	5,000.00	Contracted Interpreting services
3.5240.060.311	Contracted Services - Speech	1,000.00	1,000.00	Speech services - Individual
3.5250.060.311	Contracted Services - Audiology	1,000.00	1,000.00	Contracted Audiology
3.5840.060.311	Contracted Services	144,000.00	38,825.00	Contracted Physical/Occupational Therapy services
3.6200.060.151	Salary - Office	33,984.96	47,829.36	Salary for 1 office support personnel
3.6200.060.184	Longevity Pay	-	1,077.00	Longevity Pay
3.6200.060.199	Overtime Pay	-	500.04	
3.6200.060.211	Employers Soc. Sec. Cost	2,599.85	3,779.59	Budgeted at 7.65%
3.6200.060.221	Employers Retirement Cost	7,367.94	10,711.31	Budgeted Retirement Cost, 22.89%
3.6200.060.231	Employers Hospital Cost	6,326.00	6,326.00	Employers Hospital Cost @ \$7,019/employee
3.6201.060.151	Salary - Office Personnel	5,680.00	5,000.04	Salary for .3 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	434.52	382.50	Budgeted at 7.65%
3.6550.060.147	Salary - Bus Monitor	-	12,539.00	Salary for 10.5914 bus monitors (17)
3.6550.060.147.318	Salary - Bus Monitor	8,276.32	10,334.20	
3.6550.060.147.327	Salary - Bus Monitor	8,580.80	8,459.90	
3.6550.060.147.344	Salary - Bus Monitor	12,539.04	11,389.00	

3.6550.060.147.347	Salary - Bus Monitor	8,636.16	8,639.70	
3.6550.060.147.350	Salary - Bus Monitor	20,926.08	20,585.00	
3.6550.060.147.362	Salary - Bus Monitor	12,594.40	12,587.00	
3.6550.060.147.380	Salary - Bus Monitor	14,628.88	14,629.00	
3.6550.060.147.386	Salary - Bus Monitor	10,352.32	10,354.00	
3.6550.060.147.390	Salary - Bus Monitor	8,359.36	12,957.00	
3.6550.060.147.392	Salary - Bus Monitor	24,053.92	23,935.00	
3.6550.060.147.394	Salary - Bus Monitor	13,466.32	14,495.00	
3.6550.060.147.398	Salary - Bus Monitor	12,220.72	13,157.00	
3.6550.060.147.402	Salary - Bus Monitor	12,539.04	12,539.00	
3.6550.060.184	Longevity Pay	500.00	1,000.00	
3.6550.060.199	Overtime Pay	500.00	500.00	
3.6550.060.211	Employers Soc. Sec. Cost	76.50	1,073.99	Budgeted at 7.65%
3.6550.060.211.318	Employers Soc. Sec. Cost	633.14	790.57	
3.6550.060.211.327	Employers Soc. Sec. Cost	656.44	647.19	
3.6550.060.211.344	Employers Soc. Sec. Cost	959.24	87.12	
3.6550.060.211.347	Employers Soc. Sec. Cost	660.67	660.94	
3.6550.060.211.350	Employers Soc. Sec. Cost	1,600.84	1,574.75	
3.6550.060.211.362	Employers Soc. Sec. Cost	-	962.90	
3.6550.060.211.380	Employers Soc. Sec. Cost	1,119.11	1,119.12	
3.6550.060.211.386	Employers Soc. Sec. Cost	791.95	792.08	
3.6550.060.211.390	Employers Soc. Sec. Cost	639.49	991.21	
3.6550.060.211.392	Employers Soc. Sec. Cost	1,840.12	1,831.03	
3.6550.060.211.394	Employers Soc. Sec. Cost	1,030.17	1,108.87	
3.6550.060.211.398	Employers Soc. Sec. Cost	934.88	1,006.51	
3.6550.060.211.402	Employers Soc. Sec. Cost	959.24	959.24	
3.6550.060.221	Employers Retirement Cost	216.80	3,043.66	Budgeted Retirement Cost, 22.89%
3.6550.060.221.318	Employers Retirement Cost	1,794.30	2,240.45	
3.6550.060.221.327	Employers Retirement Cost	1,860.32	1,834.11	
3.6550.060.221.344	Employers Retirement Cost	2,718.46	246.91	
3.6550.060.221.347	Employers Retirement Cost	1,872.31	906.16	
3.6550.060.221.350	Employers Retirement Cost	4,536.77	4,462.82	
3.6550.060.221.362	Employers Retirement Cost	2,730.47	2,728.86	
3.6550.060.221.380	Employers Retirement Cost	3,171.54	3,171.57	
3.6550.060.221.386	Employers Retirement Cost	2,244.38	2,244.75	
3.6550.060.221.390	Employers Retirement Cost	1,812.31	2,809.08	
3.6550.060.221.392	Employers Retirement Cost	5,214.89	5,189.10	
3.6550.060.221.394	Employers Retirement Cost	2,919.50	3,142.52	
3.6550.060.221.398	Employers Retirement Cost	2,649.45	2,852.44	
3.6550.060.221.402	Employers Retirement Cost	2,718.46	2,718.46	
3.6550.060.231	Employers Hospital Cost	-	6,326.00	Employers Hospital Cost @ \$7,019/employee
3.6550.060.231.318	Employers Hospital Cost	12,652.00	3,985.38	
3.6550.060.231.327	Employers Hospital Cost	12,652.00	2,909.96	





<b>FEDERAL GRANT FUND</b>				
<b>082 IDEA VI-B STATE IMPROVEMENT</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
3.5210.082.196	Staff Development Participant Pay	-	3,000.00	
3.5210.082.197	Staff Development Instructor Pay	-	1,010.00	
3.5210.082.211	Employers Soc. Sec. Cost	-	306.77	Budgeted at 7.65%
3.5210.082.221	Employers Retirement	-	869.37	
3.8100.082.392	Indirect Cost	-	135.51	Indirect Cost at 2.613%
3.8200.082.399	Unbudgeted Federal Grant Fund	-	6.64	Unbudgeted Funds
	<b>Total</b>	<b>-</b>	<b>5,328.29</b>	
Explanation:				
This budget reflects the second year of stimulus money expenditures. These monies can only be used for special education. Monies are utilized to maintain program and save staff positions.				





FEDERAL GRANT FUND				
103 TITLE II - IMPROVING TEACHER QUALITY				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5110.103.121.354	Salary - Teacher	74,000.00	38,000.00	
3.5110.103.121.366	Salary - Teacher	41,000.00	40,000.00	
3.5110.103.162.354	Substitute Pay for Sick	2,060.00	1,030.00	
3.5110.103.162.366	Substitute Pay for Sick	1,030.00	1,030.00	
3.5110.103.163	Substitute Pay for Workshop	95,000.00	63,000.00	PTEC, School PD, BTs
3.5110.103.167	Salary - TA Sub	5,000.00		
3.5110.103.181.354	Supplement	4,500.00	1,750.00	
3.5110.103.181.366	Supplement	2,325.00	1,825.00	
3.5110.103.193	Mentor Pay	10,000.00	32,000.00	BT Lead Mentor stipends x 10 months
3.5110.103.196	Salary - Workshop Participant	14,000.00	14,000.00	Teachers to Summer Math Institute
3.5110.103.211	Social Security	9,486.00	8,338.50	Budgeted at 7.65%
3.5110.103.211.354	Social Security	6,162.86	3,119.68	
3.5110.103.211.366	Social Security	3,393.16	3,278.41	
3.5110.103.221	Retirement	6,287.20	9,972.80	Budgeted Retirement Cost, 22.89%
3.5110.103.221.354	Retirement	17,018.80	8,617.80	
3.5110.103.221.366	Retirement	9,392.86	9,067.66	
3.5110.103.231.354	Hospitalization	12,652.00	6,326.00	Hospitalization Cost @ \$7,019
3.5110.103.231.366	Hospitalization	6,326.00	6,326.00	
3.5110.103.232	Workers Compensation Insurance	5,000.00	5,000.00	Title II portion of Worker's Compensation
3.5110.103.311	Contracted Services - No Indirect Cost	150,000.00	150,000.00	NBCT speaker, V. Academy, Classworks, Schools that Lead
3.5110.103.312	Workshop Expenses	150,000.00	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	65,106.69	10,026.69	Book studies, small tech devices
3.5400.103.312	Workshop Expenses	10,000.00	10,000.00	Principals PD
3.5870.103.462	Computer Equipment	8,000.00	8,000.00	Replacement for aging equip
3.6110.103.135	Salary - Lead Teacher	47,000.00	46,000.00	
3.6110.103.146	Salary - Specialist Pay	750.00	750.00	
3.6110.103.181	Supplement Pay	2,500.00	2,240.00	
3.6110.103.192	Stipend	155,000.00	155,000.00	Virtual Academy, CCRG, IC-RECHS, ACT Review
3.6110.103.211	Social Security	15,701.63	15,605.24	
3.6110.103.221	Retirement	44,498.20	44,225.03	
3.6110.103.231	Hospitalization	6,326.00	6,326.00	
3.6110.103.312.810	Workshop Expenses	2,000.00		



<b>FEDERAL GRANT FUND</b>				
<b>104 TITLE III - LANGUAGE ACQUISITION</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
3.5270.104.135	Salary - Lead Teacher	38,563.20	-	Salary for 60% Lead Teacher
3.5270.104.135.390	Salary - Lead Teacher	-	37,440.00	Salary for 60% Lead Teacher
3.5270.104.143	Salary - Tutor Pay	3,400.00	-	
3.5270.104.181	Supplement	2,100.00	-	
3.5270.104.181.390	Supplement	-	1,800.00	Supplement for Teachers paid out of 104
3.5270.104.198	Tutorial Pay	5,884.00	14,200.00	
3.5270.104.211	Employers Soc. Sec. Cost	3,820.97	1,086.30	Budgeted at 7.65%
3.5270.104.211.390	Employers Soc. Sec. Cost	-	3,001.86	
3.5270.104.221	Employers Retirement Cost	10,828.55	3,078.56	Budgeted Retirement Cost, 22.89%
3.5270.104.221.390	Employers Retirement Cost	-	8,507.23	
3.5270.104.231	Employers Hospital Cost	3,795.60		
3.5270.104.231.390	Employers Hospital Cost	-	3,795.60	Hospitalization Cost @ \$7,019
3.5270.104.232	Workers Compensations	700.00	700.00	Title III Portion of Workers' Compensation
3.5270.104.332	Travel	1,075.02		
3.5270.104.332.390	Travel	-	899.90	
3.8100.104.392	Indirect Cost	1,403.35	1,490.19	Indirect Cost at 2.947%
3.8200.104.399	Unbudgeted Federal Grant Fund	455.14	-	
	<b>Total</b>	<b>72,025.83</b>	<b>75,999.64</b>	
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.				

<b>FEDERAL GRANT FUND</b>				
<b>108 STUDENT SUPPORT AND ACADEMIC ENRICHMENT</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
3.5110.108.163	Staff Development - Sub Pay	30,000.00	30,000.00	
3.5110.108.191	Curriculum Development Pay	7,200.00		
3.5110.108.192	Additional Responsibility Stipend	100,000.00	50,000.00	Digital Learning coaches x 22
3.5110.108.211	Employers Soc. Sec. Cost	10,495.80	6,120.00	Budgeted at 7.65%
3.5110.108.221	Employers Retirement Cost	23,240.96	10,840.00	Budgeted Retirement Cost, 22.89%
3.5110.108.232	Employers Workers Compensation	600.00	600.00	
3.5110.108.311	Contracted Services	100,000.00	55,000.00	
3.5330.108.312	Workshop Expenses	150,000.00	150,000.00	
3.5330.108.411	Supplies & Materials	243,649.59	231,326.93	
3.5350.108.333	Field Trips	3,000.00	1,000.00	
3.5860.108.418	Computer Software & Supplies	20,000.00		
3.5870.108.196	Staff Development - Participant Pay	10,000.00	10,000.00	
3.5870.108.211	Employers Soc. Sec. Cost	765.00	765.00	
3.5870.108.221	Employers Retirement Cost	2,168.00	2,168.00	
3.5870.108.311	Contracted Services	0.00	0.00	
3.5880.108.311	Contracted Services	0.00	0.00	
3.6110.108.462	Computer Equipment	100,000.00	100,000.00	
3.8100.108.392	Indirect Cost	20,661.99	15,490.38	Indirect Cost at 2.947%
3.8200.108.392	Unbudgeted Funds	-	-	
	<b>Total</b>	<b>821,781.34</b>	<b>663,310.31</b>	



FEDERAL GRANT FUND				
109 RURAL AND LOW-INCOME SCHOOL				
		2021-2022	2020-2021	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5110.109.121.347	Salary - Teacher	39,000.00	38,000.00	
3.5110.109.121.374	Salary - Teacher	36,000.00	41,000.00	
3.5110.109.121.380	Salary - Teacher	15,600.00		
3.5110.109.121.386	Salary - Teacher	40,000.00		
3.5110.109.162.347	Sub Pay	1,000.00	1,000.00	
3.5110.109.162.374	Sub Pay	1,000.00	1,000.00	
3.5110.109.162.380	Sub Pay	500.00		
3.5110.109.162.386	Sub Pay	1,000.00		
3.5110.109.163	Sub Pay - Workshop	20,000.00	15,000.00	
3.5110.109.181.347	Supplement pay	2,250.00	1,750.00	
3.5110.109.181.374	Supplement pay	2,250.00	1,825.00	
3.5110.109.181.380	Supplement pay	1,500.00		
3.5110.109.181.386	Supplement pay	2,325.00		
3.5110.109.211	Employers Soc. Sec. Cost	1,530.00	1,147.50	Budgeted at 7.65%
3.5110.109.211.347	Employers Soc. Sec. Cost	3,232.13	3,117.38	
3.5110.109.211.374	Employers Soc. Sec. Cost	3,002.63	3,352.61	
3.5110.109.211.380	Employers Soc. Sec. Cost	1,346.40		
3.5110.109.211.386	Employers Soc. Sec. Cost	3,314.36		
3.5110.109.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
3.5110.109.221.347	Employers Retirement Cost	8,943.00	8,617.80	
3.5110.109.221.374	Employers Retirement Cost	8,292.60	9,284.46	
3.5110.109.221.380	Employers Retirement Cost	3,707.28		
3.5110.109.221.386	Employers Retirement Cost	9,176.06		
3.5110.109.231	Employers Hospital Cost	-	-	Hospitalization calculated at \$7,019 per year
3.5110.109.231.347	Employers Hospital Cost	6,326.00	6,326.00	
3.5110.109.231.374	Employers Hospital Cost	6,326.00	6,326.00	
3.5110.109.231.380	Employers Hospital Cost	6,326.00		
3.5110.109.231.386	Employers Hospital Cost	6,326.00		
3.5110.109.232	Employers Worker Compensation	1,800.00	1,250.00	
3.5110.109.311	Contracted Services	-	25,000.00	ThinkCERCA
3.5110.109.312	Workshop Expenses	10,000.00	30,000.00	
3.5110.109.411	Supplies & Materials	25,005.05	9,636.89	Dreambox, IXL Learning
3.5110.109.418.314	Computer Software and Supplies	69,000.00	20,000.00	
3.5110.109.462	Computer Equipment	50,000.00	30,000.00	Chromebooks, Projectors

3.5270.109.121.366	Salary - Teacher	40,700.00	39,600.00	1 position	
3.5270.109.162.366	Sub Pay - Regular Absence	1,000.00	1,000.00		
3.5270.109.163.366	Sub Pay - Staff Dev.	-	1,000.00		
3.5270.109.181.366	Supplement pay	2,425.00	1,925.00		
3.5270.109.211.366	Employers Soc. Sec. Cost	3,375.56	3,329.66		
3.5270.109.221.366	Employers Retirement Cost	9,349.50	9,002.62		
3.5270.109.231.366	Employers Hospital Cost	6,326.00	6,326.00		
3.5350.109.192	Additional Responsibility Stipend	-	22,000.00	IC Stipends	
3.5350.109.211	Employers Soc. Sec. Cost	-	1,683.00		
3.5350.109.221	Employers Retirement Cost	-	4,769.60		
3.5860.109.135.392	Salary - Lead Teacher	-	47,000.00		
3.5860.109.181.392	Supplement pay	-	2,000.00		
3.5860.109.211.392	Employers Soc. Sec. Cost	-	3,748.50		
3.5860.109.221.392	Employers Retirement Cost	-	10,623.20		
3.5860.109.231.392	Employers Hospital Cost	-	6,326.00		
3.5860.109.312.392	Workshop Expenses	-	2,000.00		
3.5880.109.342	Parent Involvement - Postage	250.00	200.00		
3.6400.109.314	Tech Support - Printing and Binding	500.00	500.00		
3.8100.109.392	Indirect Cost	13,261.63	10,234.26	Indirect Cost at 2.947%	
3.8200.109.399	Unbudgeted Federal Grant Fund	-	-		
	<b>Total</b>	<b>463,266.20</b>	<b>426,901.48</b>		

FEDERAL GRANT FUND				
<b>111 MIGRANT GRANT</b>				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
3.5330.111.143	Salary - Tutor	120.24	0.00	
3.5330.111.211	Employers Soc. Sec. Cost	9.19	0.00	
3.5350.111.198	Extended Day/Tutorial Pay	0.00	1,600.00	
3.5350.111.211	Employers Soc. Sec. Cost	0.00	122.40	Budgeted at 7.65%
3.5350.111.232	Workers Compensation	0.00	62.23	
3.8100.111.392	Indirect Cost	3.81	46.63	Indirect Cost at 2.947%
3.8200.111.399	Unbudgeted Federal Grant Funds	0.01	-	
	<b>Total</b>	<b>133.25</b>	<b>1,831.26</b>	

<b>FEDERAL GRANT FUND</b>				
<b>114 CHILDREN WITH DISABILITIES - RISK POOL</b>				
<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2021-2022</b>	<b>2020-2021</b>	<b>COMMENTS</b>
<b>CODE</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5210.114.144	Salary - EC Interpreters	-	-	2 Interpreters
3.5210.114.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
3.5210.114.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
3.5210.114.231	Hospitalization	-	-	Hospitalization calculated at \$7,019 per year
3.8200.114.399	Unbudgeted Federal Grant Funds	-	-	
	Total	<u>-</u>	<u>-</u>	
Explanation:				
Provides IDEA, Title VI, Part B funds to "high need" students with disabilities served in local education agencies (LEAs). These funds are to be used for the student's special education and related service needs.				



<b>FEDERAL GRANT FUND</b>				
<b>118 IDEA VI-B SPECIAL NEEDS TARGETED ASSISTANCE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
3.5210.118.163	Substitute Pay	-	10,000.00	
3.5210.118.196	Staff Development Participant Pay	-	5,000.00	
3.5210.118.211	Employers Soc. Sec. Cost	-	1,148.00	Budgeted at 7.65%
3.5210.118.221	Employers Retirement Cost	-	943.00	Budgeted Retirement Cost, 22.89%
3.5210.118.232	Workers Compensations	-	100.00	
3.5210.118.312	Workshop Expenses	-	3,500.00	
3.5210.118.314	Printing and Binding	-	50.00	
3.5210.118.411	Supplies & Materials	-	5,000.00	
3.5210.118.418	Computer Software & Supplies	-	118.00	
3.5210.118.462	Computer Equipment	-	640.00	
3.5240.118.312	Speech Workshop Expense	-	2,000.00	
3.5240.118.361	Membership Dues and Fees	-	1,000.00	
3.5840.118.312	Workshop Expenses	-	3,000.00	
3.6200.118.312	Workshop Expenses	-	3,000.00	
3.8100.118.392	Indirect Cost	-	754.00	Indirect Cost at 2.947%
3.8200.118.399	Unbudgeted Federal Grant Funds	-	19,545.00	
	<b>Total</b>	<b>-</b>	<b>55,798.00</b>	
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.				

<b>FEDERAL GRANT FUND</b>				
<b>119 IDEA VI-B PRESCHOOL TARGETED ASSISTANCE</b>				
<b>ACCOUNT</b>		<b>2021-2022</b>	<b>2020-2021</b>	
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5230.119.163	Substitute Pay	-	2,000.00	
3.5230.119.211	Employers Soc. Sec. Cost	-	153.00	Budgeted at 7.65%
3.5230.119.232	Workers Compensation	-	50.00	
3.5230.119.312	Workshop Expense	-	1,950.00	
3.5230.119.411	Supplies & Materials	-	8,000.00	
3.5230.119.418	Computer Software & Supplies	-	500.00	
3.5230.119.459	Other Food Purchases	-	500.00	
3.8100.119.392	Indirect Cost	-	280.00	Indirect Cost at 2.613%
3.8200.119.399	Unbudgeted Federal Grant Funds	-	62.00	
	<b>Total</b>	<b>-</b>	<b>13,495.00</b>	
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.				

<b>FEDERAL GRANT FUND</b>				
<b>163 CARES ACT - K-12 EMERGENCY RELIEF FUND</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5110.163.312	Workshop Expense	-	50,253.50	
3.5110.163.411	Supplies and Materials	-	48,294.52	
3.5110.163.418	Computer Software	256,000.21	330,054.37	
3.5110.163.462	Computer Hardware	-	480,930.00	
3.5210.163.312	Workshop Expense	-	58,930.40	
3.5210.163.411	Supplies and Materials	32,200.00	106,944.10	
3.5210.163.462	Computer Hardware	-	183,059.14	
3.5310.163.319	Other Prof/Tech	-	12,000.00	
3.5310.163.344	Mobile Communication	-	25,000.00	
3.5310.163.462	Computer Hardware	110,000.00	86,010.46	
3.5810.163.411	Supplies and Materials	40,000.00	88,469.95	
3.6400.163.411	Supplies and Materials	-	82,717.63	
3.6540.163.311	Contracted Services	1,000.00	13,893.88	
3.6540.163.411	Supplies and Materials	600,000.00	1,014,436.17	
3.6540.163.461	Non-Cap Equip	175,761.30	223,350.96	
3.8100.163.392	Indirect Cost	35,775.45	72,600.93	Indirect Cost at 2.947%
3.8200.163.399	Unbudgeted Federal Grant Funds	-	189,054.99	
	<b>Total</b>	<b>1,250,736.96</b>	<b>3,066,001.00</b>	
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.				
Expires September 30, 2021				









FEDERAL GRANT FUND				
169 GEER - SPECIALIZED INSTRUCTIONAL SUPPORT FOR COVID				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	
<b>APPROPRIATIONS</b>				
3.5320.169.131	Salary - Social Worker	184,000.00	-	
3.5320.169.211	Employers Soc. Sec. Cost	14,076.00	-	Budgeted at 7.65%
3.5320.169.221	Employers Retirement Cost	39,891.20		Budgeted Retirement Cost, 22.89%
3.5320.169.231	Employers Hospital Cost	25,304.00		Hospitalization calculated at \$7,019 per year
3.5320.169.311	Contracted Services	27,752.20		
3.8100.169.392	Indirect Cost	7,758.60	-	Indirect Cost at 2.947%
	Total	298,782.00	-	

<b>FEDERAL GRANT FUND</b>				
<b>170 GEER - SUPPLEMENTAL INSTRUCTIONAL SERVICES</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5210.170.411	Supplies & Materials	251.39	-	
3.8100.170.392	Indirect Cost	7.41	-	Indirect Cost at 2.947%
	<b>Total</b>	<b>258.80</b>	<b>-</b>	

<b>FEDERAL GRANT FUND</b>				
<b>171 CARES ACT - K-12 EMERGENCY RELIEF</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5110.171.411	Supplies & Materials	510,327.06	-	
3.5110.171.418	Computer Software & Supplies	1,500,000.00		
3.5110.171.462	Computer Equipment - Inventoried	2,499,963.25		
3.5210.171.312	Workshop Expense	250,000.00		
3.5210.171.411	Supplies & Materials	250,000.00		
3.5350.171.331	Pupil Transportation	7,500.00		
3.5350.171.451	Food Purchase	3,000.00		
3.5360.171.116	Salary - Assistant Principal (Non Teaching)	80,000.00		
3.5360.171.126	Salary - Extended Contracts	1,000,000.00		
3.5360.171.142	Salary - TA	150,000.00		
3.5360.171.146	Salary - Specialist	100,000.00		
3.5360.171.147	Salary - Monitors	5,000.00		
3.5360.171.151	Salary - Office Support	10,000.00		
3.5360.171.171	Salary - Driver	50,000.00		
3.5360.171.173	Salary - Custodian	50,000.00		
3.5360.171.174	Salary - Cafeteria Workers	25,000.00		
3.5360.171.176	Salary - Manager	24,000.00		
3.5360.171.180	Bonus Pay	155,000.00		
3.5360.171.199	Overtime Pay	2,000.00		
3.5360.171.211	Employers Soc. Sec. Cost	126,301.50		Budgeted at 7.65%
3.5810.171.311	Contracted Services	200,000.00		
3.5830.171.131	Salary - Guidance	30,000.00		
3.5830.171.211	Employers Soc. Sec. Cost	2,295.00		
3.5830.171.221	Employers Retirement Cost	6,504.00		Budgeted Retirement Cost, 22.89%
3.5830.171.312	Workshop Expense	100,000.00		
3.5840.171.411	Supplies & Materials	10,000.00		
3.6110.171.411	Supplies & Materials	25,000.00		
3.6540.171.411	Supplies & Materials	672,000.00		
3.6550.171.423	Gas/Fuel	10,000.00		
3.6570.171.523	HVAC Contract	3,000,000.00		
3.6580.171.461	Purchase of Non-Cap Equip	50,000.00		
3.6580.171.541	Purchase of Equipment-Capitalized	50,000.00		
3.6810.171.312	Workshop Expense	100,000.00		
3.6840.171.312	Workshop Expense	10,000.00		







<b>FEDERAL GRANT FUND</b>				
<b>177 - CRSSA - ESSER II - SUMMER CAREER</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5350.177.121	Salary- Teacher	27,940.00	-	
3.5350.177.211	Employers Soc. Sec. Cost	2,137.41		Budgeted at 7.65%
3.5350.177.221	Employers Retirement Cost	6,057.39		Budgeted Retirement Cost, 22.89%
3.5350.177.411	Supplies & Materials	142,480.41		
3.8100.177.392	Indirect Cost	5,263.79	-	Indirect Cost at 2.947%
	<b>Total</b>	<b>183,879.00</b>	<b>-</b>	



<b>FEDERAL GRANT FUND</b>				
<b>181 ESSER III - ARP K-12 EMERGENCY RELIEF FUND</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5110.181.121	Salary - Teacher	1,399,998.00	-	
3.5110.181.142	Salary - TA	384,649.00	-	
3.5110.181.180	Bonus Pay	2,816,500.00	-	
3.5110.181.211	Employers Soc. Sec. Cost	351,987.75	-	Budgeted at 7.65%
3.5110.181.221	Employers Retirement Cost	386,911.47	-	Budgeted Retirement Cost, 22.89%
3.5110.181.231	Employers Hospital Cost	253,040.00	-	Hospitalization calculated at \$7,019 per year
3.5110.181.311	Contracted Services	200,000.00	-	
3.5110.181.319	Other Professional	20,000.00	-	
3.5110.181.352	Employee Education Reimb.	75,000.00	-	
3.5110.181.411	Supplies & Materials	2,001,876.23	-	
3.5110.181.418	Computer Software & Supplies	1,000,000.00	-	
3.5110.181.462	Computer Equipment	3,000,000.00	-	
3.5120.181.142	Salary - TA	350,000.00	-	
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	-	
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	-	
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	-	
3.5210.181.312	Workshop Expense	500,000.00	-	
3.5210.181.411	Supplies & Materials	500,000.00	-	
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	-	
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	-	
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	-	
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	-	
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	-	
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	-	
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	-	
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	-	
3.5360.181.116	Salary - Assistant Principal	40,000.00	-	
3.5360.181.126	Salary - Extended Contracts	500,000.00	-	
3.5360.181.142	Salary - TA	100,000.00	-	
3.5360.181.146	Salary - Specialist	50,000.00	-	
3.5360.181.147	Salary - Monitors	2,500.00	-	
3.5360.181.151	Salary - Office Support	1,000.00	-	
3.5360.181.171	Salary - Driver	40,000.00	-	
3.5360.181.173	Salary - Custodian	40,000.00	-	
3.5360.181.174	Salary - Cafeteria	40,000.00	-	
3.5360.181.176	Salary - Manager	40,000.00	-	
3.5360.181.180	Bonus Pay	50,000.00	-	Bonus Pay not subject to Retirement
3.5360.181.211	Employers Soc. Sec. Cost	69,117.75	-	
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	-	
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	-	
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	-	
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	-	
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	-	
3.5810.181.311	Contracted Services	80,000.00	-	
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	-	
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	-	
3.5830.181.312	Workshop Expense	100,000.00	-	
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	-	
3.5840.181.411	Supplies & Materials	10,000.00	-	
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	-	
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	-	
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	-	
3.6110.181.411	Supplies & Materials	40,000.00	-	
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	-	

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	-		
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	-		
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	-		
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	-		
3.6540.181.411	Supplies & Materials	1,000,000.00	-		
3.6550.181.180	Bonus Pay	375,500.00	-	Bonus Pay not subject to Retirement	
3.6550.181.211	Employers Soc. Sec. Cost	28,725.75	-		
3.6570.181.523	HVAC Contract	5,000,000.00	-		
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	-		
3.6580.181.461	Purchase of Non-Cap Equip	1,000,000.00	-		
3.6580.181.541	Purchase of Equip. - Inventoried	1,500,000.00	-		
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	-		
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	-		
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	-		
3.6810.181.312	Workshop Expense	40,000.00	-		
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	-		
3.6840.181.312	Workshop Expense	20,000.00	-		
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	-		
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	-		
3.7200.181.180	Bonus Pay	396,500.00	-	Bonus Pay not subject to Retirement	
3.7200.181.211	Employers Soc. Sec. Cost	30,332.25	-		
3.8100.181.392	Indirect Cost	605,018.30	-	Indirect Cost at 2.947%	
	Total	27,934,991.00	-		
	Total Federal Funds	53,936,320.49	15,840,499.66		



CAPITAL OUTLAY FUND				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
CATEGORY I				
APPROPRIATIONS				
4.5401.801.461	Non-Capitalized Equipment/Furnishings	-	-	
4.5401.801.541	Equipment/Furnishings	-	-	Classrooms of Tomorrow
4.9000.801.526	Roofs-Fees	20,000	20,000	Roof Replacements as identified
4.9000.801.528	Roofs-Replacement/Repair-Carpentry	6,000	6,000	Roof Replacements as identified
4.9000.801.529	Carpentry/Roofs Contracted Services	-	-	Roof Repairs across the district
4.9000.801.529.366.402	Carpentry/Roofs Contracted Services	-	-	Reidsville High Roof
4.9000.801.529.390.402	Carpentry/Roofs Contracted Services	-	-	Stoneville Elem Roof
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ-Misc.	80,000	80,000	Upkeep/replacement of HVAC Equipment
4.9001.801.529.374.402	HVAC-Replacement/Parts/Materials/IAQ-Misc.	-	-	Replace Fluid Cooler at Reidsville Middle
4.9003.801.524	Code/Security Improvements/Repair-Elec.	-	-	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Electrical Specific
4.9003.801.528	Code/Security Improvements/Repair-Misc.	-	-	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Carpentry Expenses
4.9003.801.529	Code/Security Improvements/Repair-Misc.	205,670	205,670	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Miscellaneous Expenses
4.9004.801.541	Playground Renovations - Equipment	-	-	Dillard and South End
4.9005.801.529	Floor Coverings/Refinishing-Misc.	75,000	75,000	Wooden gym floors, tile, carpet
4.9006.801.529	Covered Walkways	3,000	3,000	Installation/renovation as identified
4.9007.801.526	Classroom/Building Reno.-Architects Fees	20,000	20,000	Architect fees for construction/renovation
4.9007.801.528	Classroom/Building Renovations-Misc.-Carpentry	-	-	Renovations & projects(painting) as identified-Carpentry
4.9007.801.529	Classroom/Building Renovations-Misc.	100,000	100,000	Renovations & projects(painting) as identified-Misc.
4.9008.801.532	Paving/Gravel/Sealing-Imp.to Existing Sites	10,855	10,855	Parking lot paving, repair, striping-existing sites
4.9008.801.529	Paving/Gravel/Sealing-Imp.to Existing Sites	-	-	Parking lot paving, repair, striping-existing sites
4.9009.801.528	Emergency Repair-Carpentry	-	-	Emergency repairs to buildings-Carpentry
4.9009.801.529	Emergency Repair-Misc.	110,000	110,000	Emergency repairs to buildings
4.9010.801.532	Grounds Improvement-Imp.to Existing Sites	31,000	31,000	Playgrounds, tree service, fencing, grading, seeding
4.9010.801.529	Grounds Improvement-Imp.to Existing Sites	-	-	Playgrounds, tree service, fencing, grading, seeding
4.9013.801.529	General Repair-Misc.	50,000	50,000	General upkeep of buildings as identified
4.9014.801.529	Communications/Intercom/Fire System	-	-	Replace/Repair as identified
4.9019.801.529	Bus Garage Equipment	20,000	20,000	Equipment for bus garage
4.9025.801.522	License and Title Fees	-	-	
4.9025.801.529	Mobile Units - (4 units)	-	-	Relocate mobile unit(s)
4.9031.801.526	Boiler Design Fees	-	-	Design fees for boilers
4.9031.801.529	Boiler Replacement/Parts	90,000	90,000	Upkeep/replacement of boilers & equipment
4.9040.801.526	Consulting Fees - Athletics	-	-	RHS Track
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	5,000	5,000	Repair/replace/upgrade/parts for bleachers/fencing/tracks





<b>CAPITAL OUTLAY FUND</b>				
<b>ACCOUNT</b>		<b>2021-2022</b>	<b>2020-2021</b>	
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CATEGORY II</b>				
<b>APPROPRIATIONS</b>				
4.5110.802.541	Technology Equipment, etc.	-	-	Technology needs other than computers, printers, hardware
4.5110.802.541.000.402	Technology Equipment, etc.	-	-	Replace Activboards to Epson Interactive Projectors, Marker Wall for Interactive Projectors
4.5110.802.542	Technology Equipment	-	-	Initial, additional and replacement computer hardware, and other equipment for infrastructure/connectivity
4.5400.801.532	School Capital Outlay-Grounds Improvement	-	-	
4.5400.801.541	School Capital Outlay	40,000	40,000	Money allocated to schools based on ADM
4.5401.801.541	Equipment/Furnishings	-	-	School needs as identified
4.6400.801.542	Administrative Computers	-	-	Computers/printers/etc.
4.6400.802.418	Computer Software	-	-	
4.6400.802.542	Computer Hardware	-	-	
4.6510.801.541	Communication Services	-	-	
4.6550.802.542	Bus Garage Computers/Equipment	-	-	Computers/printers/etc.
4.6610.801.542	Finance Dept. - Equipment	-	-	Lease on AS400 Computer
4.6910.801.311	BOE Contracts - Redistricting	-	-	
4.6910.801.541	BOE Furniture/Equipment	-	-	\$5,000 for furniture/equipment
4.6820.802.542	PowerSchool	-	-	Computers/Printers
	<b>TOTAL</b>	<b>40,000</b>	<b>40,000</b>	

<b>CAPITAL OUTLAY FUND</b>				
<b>ACCOUNT</b>		<b>2021-2022</b>	<b>2020-2021</b>	
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CATEGORY III</b>				
<b>APPROPRIATIONS</b>				
4.6550.802.542	Bus Garage Computers/Equipment	-	-	Equipment for Bus Garage
4.6550.801.551	Transportation Vehicles/Equipment	15,000	15,000	Vehicles used for weather checks and other transportation use
4.6550.801.552	Other Vehicles/Fees - Transportation	-	-	
4.6580.801.551	Maintenance Vehicles/Equipment	386,500	-	Maintenance vehicles
4.6580.801.552	Other Vehicles/Fees - Maintenance	-	-	
4.6942.801.311	Other Vehicle/Fees - Administration	-	-	
4.6942.801.551	Administrative Vehicles/Equipment	-	-	
4.9301.881.551	Activity Buses	-	-	Purchases of Activity Buses
	<b>TOTAL</b>	<b>401,500</b>	<b>15,000</b>	
	<b>GRAND TOTAL</b>	<b>1,269,025</b>	<b>882,525</b>	

<b>SCHOOL FOOD SERVICE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>REVENUE</b>				
5.3200.035.000	Other-State Alloc. Disab.BYND.6	-	-	
5.3811.035.000	USDA Grants - Regular	4,388,500	4,388,500	
5.3814.035.000	USDA Grants - Summer Feeding	115,000	115,000	
5.3815.035.000	USDA Grants - Commodity Foods	420,800	354,000	
5.4311.035.000	Paid Student Breakfast Sales	50,000	50,000	
5.4312.035.000	Reduced Student Breakfast Sales	-	-	
5.4313.035.000	Adult Breakfast Sales	2,000	2,000	
5.4314.035.000	Paid Student Lunch Sales	425,000	425,000	
5.4315.035.000	Reduced Student Lunch Sales	18,000	18,000	
5.4316.035.000	Adult Lunch Sales	45,000	45,000	
5.4318.035.000	Supplemental Sales	430,000	430,000	
5.4321.035.000	Catered Breakfast Sales	36,000	36,000	
5.4322.035.000	Catered Lunch Sales	125,000	125,000	
5.4323.035.000	Suppers & Banquets	-	-	
5.4324.035.000	Catered Supplements	-	-	
5.4341.035.000	State Grant Reduced Breakfast	11,000	11,000	
5.4430.035.000	Contributions & Donations	15,000	15,000	
5.4450.035.000	Interest Earned on Investments	2,000	2,000	
5.4490.035.000	Overages/Shortages	1,200	1,200	
5.4480.035.000	Indirect Cost Allocated	315,000	300,850	
5.4922.035.000	Transfer from Local Current Expense Fund	-	-	
	<b>TOTAL</b>	<b>6,399,500</b>	<b>6,318,550</b>	

<b>SCHOOL FOOD SERVICE</b>				
<b>ACCOUNT</b>		<b>2021-2022</b>	<b>2020-2021</b>	
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
5.7200.035.113	Salary - Supervisors	83,640	82,000	
5.7200.035.151	Office Personnel	77,520	76,000	
5.7200.035.165	Substitutes	111,000	111,000	
5.7200.035.171	Drivers	60,000	60,000	
5.7200.035.174	Child Nutrition Employees	1,004,700	985,000	
5.7200.035.176	Managers	545,700	535,000	
5.7200.035.183	Bonus Pay	33,000	33,000	
5.7200.035.184	Longevity Pay	30,000	30,000	
5.7200.035.185	Bonus Leave Pay	4,700	4,700	
5.7200.035.188	Annual Leave	15,000	15,000	
5.7200.035.189	Payments for Short Term Disability	7,500	7,500	
5.7200.035.199	Overtime Pay	500	500	
5.7200.035.211	Employers Soc. Sec. Cost	151,000	148,000	
5.7200.035.221	Employers Retirement Cost	395,000	375,000	
5.7200.035.231	Employers Hospital Cost	601,240	591,000	
5.7200.035.232	Workers Compensation	120,000	120,000	
5.7200.035.233	Employers Unemployment Ins.	10,000	10,000	
5.7200.035.312	Workshop Expenses/Allowable Travel	12,000	12,000	
5.7200.035.313	Advertising Cost	5,000	5,000	
5.7200.035.314	Printing & Binding Fees	3,000	3,000	
5.7200.035.326	Contracted Repairs & Maintenance	60,000	60,000	
5.7200.035.327	Rentals/Leases	-	-	
5.7200.035.329	Other Property Services	-	-	
5.7200.035.332	Travel Reimbursement	1,000	1,000	
5.7200.035.342	Postage	500	500	
5.7200.035.344	Mobile Communications	2,180	2,180	
5.7200.035.361	Member Dues & Fees	500	500	
5.7200.035.372	Vehicle Liability Insurance	1,000	1,000	
5.7200.035.411	Supplies & Materials	15,000	15,000	
5.7200.035.418	Computer Software & Supplies	58,000	58,000	

5.7200.035.422	Repair Parts, Materials & Labor	30,000	30,000	
5.7200.035.451	Food Purchase	2,086,820	2,086,820	
5.7200.035.452	USDA Commodity Foods	354,000	354,000	
5.7200.035.453	Food Processing/Supplies	200,000	200,000	
5.7200.035.454	Inventory Loss	5,000	5,000	
5.7200.035.462	Purchase of Non-Capitalized Equip.	-	-	Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	-	-	New equipment to replace items not repairable
5.7200.035.571	Depreciation	-	-	Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	315,000	300,850	Indirect Cost calculated by USDA formula
	TOTAL	6,399,500	6,318,550	

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.


	SPECIAL FUND			
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>REVENUE</b>				
6.4210.701.000	Tuition and Fees	805,322	791,519	
	Total	<u>805,322</u>	<u>791,519</u>	

<b>SPECIAL FUND</b>				
<b>701 SCHOOL AGE CHILD CARE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
6.7100.701.178	Salary - Hourly Associates	505,920	496,000	Salary for hourly associates
6.7100.701.180	Bonus Pay	4,000	4,000	Bonus Pay
6.7100.701.184	Longevity Pay	6,000	6,000	Longevity Pay
6.7100.701.185	Bonus Leave Pay	250	250	Bonus Leave Pay
6.7100.701.188	Annual Leave Pay	4,500	4,500	Annual Leave Pay
6.7100.701.189	Short Term Disability	100	100	Short Term Disability Pay
6.7100.701.199	Overtime	-	-	Overtime
6.7100.701.211	Employers Soc. Sec. Cost	39,839	39,080	Budgeted @ 7.65%
6.7100.701.221	Employers Retirement Cost	92,584	89,460	Budgeted Retirement Cost, 22.89%
6.7100.701.231	Employers Hospital Cost	89,729	89,729	Budgeted @ \$7,019/employee
6.7100.701.232	Workers Compensation	4,700	4,700	Workers Compensation
6.7100.701.233	Unemployment	500	500	Unemployment Cost
6.7100.701.311	Contracted Services	300	300	Contracted services
6.7100.701.312	Staff Development	2,000	2,000	Workshop Expenses
6.7100.701.314	Printing & Binding	600	600	Printing & Binding
6.7100.701.315	Reproduction Costs	2,000	2,000	Reproduction Costs
6.7100.701.332	Travel	5,085	5,085	Itinerant travel
6.7100.701.333	Field Trips	14,000	14,000	Field Trips
6.7100.701.341	Telephone	600	600	Telephone charges
6.7100.701.342	Postage	100	100	Postage cost
6.7100.701.411	Supplies & Materials	9,000	9,000	Office Supplies
6.7100.701.422	Repair, Parts, & Materials	5,000	5,000	Contracted repairs
6.7100.701.459	Food/Snacks	16,000	16,000	Food/snacks purchase for kids
6.7100.701.461	Non-Capital Equipment	500	500	Equipment under \$2000
6.7100.701.462	Computer Equipment	500	500	
6.8100.701.392	Indirect Cost	1,515	1,515	Budgeted at 2.947%
	<b>Total</b>	<b>805,322</b>	<b>791,519</b>	
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.				

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	
<b>ACCOUNT</b>				<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>REVENUES</b>				
8.4430.000.000	Contributions	50,000	50,000	Moved from Local Fund 2
8.4490.000.000	Miscellaneous Revenue	10,000	10,000	Moved from Local Fund 2
8.4880.000.000	Indirect Cost	175,000	175,000	Moved from Local Fund 2
				Costs charged to Federal programs and Enterprise funds for overhead.
				The allowable percentage decreased by the state. Reduced Child Nutrition to 0%
8.4490.012.000	Miscellaneous - Driver Education	65,000	65,000	
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	187,020	130,179	
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	-	
8.4910.049.000	Fund Balance Appropriated - EC	625,511	186,374	
8.3700.301.000	ROTC Reimbursement	330,425	330,425	Estimated reimbursement for four schools
				Army - Morehead
				Air Force - McMichael/Rockingham
				Marines - Reidsville
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.
				For Social Worker's usage and MTSS expenses
8.4910.305.000	Fund Balance Appropriated - Medicaid Reimb	9,000	6,000	
8.3700.306.000	Medicaid Reimbursement Program	527,462	500,183	Exceptional Children Program
8.4910.306.000	Fund Balance Appropriated - Medicaid	183,547	193,844	
8.3700.309.000	HeadStart	1,800,049	1,682,030	
8.3700.309.000	HeadStart - COLA	21,643	29,312	
8.3700.309.000.000.300	HeadStart - NC-PreK	200,000	200,000	
8.3700.348.000	Activate Plus	482,096	-	
8.4910.348.000	Fund Balance Appropriated - Activate Plus	83,416	-	
8.4210.410.000	Early Childhood Center	168,990	168,990	
8.4910.410.000	Fund Balance Appropriated - Early Childhood	165,309	165,309	
8.4470.506.000	RCEF-The Rock Shop	4,500	4,500	
8.4470.517.000	RAF - Beginning Teacher Grant	23,500	23,500	
8.4890.573.000	KBR PE Grant	-	93,500	
8.4490.576.000	Misc. Chromebook Self Insurance	129,000	129,000	
8.4470.580.000	RAF - GEM Grants	25,000	25,000	
8.4490.585.000	RAF - Social Working Fund	6,091	6,091	
8.4910.598.000	Fund Balance Appropriated - Teacher Laptops	50,000	50,000	





FUND 8 - OTHER RESTRICTED FUNDS				
012 DRIVERS EDUCATION				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
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, 22.89%
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	-	-	
		<u>65,000</u>	<u>65,000</u>	

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>032 EXCEPTIONAL CHILDREN</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.5110.032.121	Salary - Teacher	142,000	194,000	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	-	8,250	
8.5110.032.181	Supplement Pay	7,100	-	
8.5110.032.211	Employers Soc. Sec. Cost	11,789	15,224	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	34,881	29,271	Budgeted Retirement Cost, 22.89%
8.5110.032.231	Employers Hospital Cost	26,316	32,790	Employers Hospitalization Cost @ \$7,019 (4)
8.5110.032.233	Unemployment Insurance	500	500	
8.5132.032.121	Salary - Teacher	41,000	-	Salary for 1 teacher tradeoffs
8.5132.032.162	Substitute Pay	500	-	
8.5132.032.181	Supplement Pay	2,050	-	
8.5132.032.211	Employers Soc. Sec. Cost	3,332	-	
8.5132.032.221	Employers Retirement Cost	9,333	-	
8.5132.032.231	Employers Hospital Cost	6,579	-	
8.5210.032.121	Salary - Teacher	56,260	56,260	Salary for 1 teacher
8.5210.032.162	Substitute Pay	1,500	1,500	
8.5210.032.181	Supplement Pay	2,813		
8.5210.032.211	Employers Soc. Sec. Cost	4,634	4,419	
8.5210.032.221	Employers Retirement Cost	12,807	20,086	Budgeted Retirement Cost, 22.89%
8.5210.032.231	Employers Hospital Cost	6,579	6,558	
8.5210.032.232	Workers Compensation	15	15	Workman's Comp
8.5210.032.233	Unemployment Insurance	2,000	2,000	
8.5210.032.311	Contracted Services	20,000	60,081	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	-	
8.5210.032.332	Travel	100	100	Travel Reimbursements
8.5210.032.333	Field trips	350	350	
8.5210.032.411	Instructional Supplies	17,200	50,000	Supplies & Materials
8.5210.032.418	Computer Software	400	-	
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	161,860	90,200	Salary for 3 counselors trade off
8.5830.032.180	Bonus Pay	-	-	
8.5830.032.181	Supplement Pay	8,111	-	
8.5830.032.211	Employers Soc. Sec. Cost	13,003	6,900	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost	36,850	17,769	Budgeted Retirement Cost, 22.89%
8.5830.032.231	Employers Hospital Cost	19,737	13,116	Employers Hospitalization Cost @ \$7,019 (2)
8.6200.032.151	Salary-Clerical	10,000	-	
8.6200.032.211	Employers Soc. Sec. Cost	765	-	
8.6200.032.221	Employers Retirement Cost	2,166	-	
8.6200.032.312	Workshop Expenses	150	150	Workshop Expenses
8.6200.032.361	Membership Dues	300	300	
8.6200.032.411	Supplies and Materials	3,500	-	
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	
	Total	687,020	630,179	
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.				

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>049 PRESCHOOL</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.5110.049.121	Salary - Teacher	253,000	357,700	Salary for 7 trade-offs
8.5110.049.162	Substitute Pay	5,000	20,000	Substitute Pay
8.5110.049.167	Substitute Pay	1,000	10,000	Substitute Pay
8.5110.049.181	Supplement Pay	12,650	-	
8.5110.049.211	Employers Soc. Sec. Cost	20,781	28,894	Social Security Cost @ 7.65%
8.5110.049.221	Employers Retirement Cost	57,810	70,467	Budgeted Retirement Cost, 22.89%
8.5110.049.231	Employers Hospital Cost	46,053	59,022	Hospitalization Cost @ \$7,019 (6)
8.5110.049.232	Workers Compensation	-	-	Workers Comp
8.5110.049.233	Unemployment Insurance	-	-	
8.5132.049.121	Salary - Teacher	39,000		
8.5132.049.162	Substitute Pay	500		
8.5132.049.167	Substitute Pay	500		
8.5132.049.181	Supplement Pay	1,950		
8.5132.049.211	Employers Soc. Sec. Cost	3,209		
8.5132.049.221	Employers Retirement Cost	8,986		
8.5132.049.231	Employers Hospital Cost	6,579		
8.5133.049.121	Salary - Teacher	48,000		
8.5133.049.162	Substitute Pay	500		
8.5133.049.167	Substitute Pay	500		
8.5133.049.181	Supplement Pay	2,400		
8.5133.049.211	Employers Soc. Sec. Cost	3,932		
8.5133.049.221	Employers Retirement Cost	11,035		
8.5133.049.231	Employers Hospital Cost	6,579		
8.5230.049.121	Salary - Teacher	155,900		
8.5230.049.142	Substitute Pay	126,136		
8.5230.049.162	Substitute Pay	2,800		
8.5230.049.167	Substitute Pay	200		
8.5230.049.184	Longevity Pay	2,000		
8.5230.049.199	Overtime Pay	200		
8.5230.049.211	Employers Soc. Sec. Cost	21,974		
8.5230.049.221	Employers Retirement Cost	61,666		
8.5230.049.231	Employers Hospital Cost	55,922		
8.5230.049.232	Workers Compensation	400	-	
8.5230.049.233	Unemployment Insurance	450		
8.5230.049.311	Contracted Services	34,000	20,000	Contracted services
8.5230.049.312	Workshop Expenses	1,100	100	Instructional workshop expenses
8.5230.049.314	Printing & Binding	100	100	

8.5230.049.315	Reproduction Costs	500		
8.5230.049.326	Repair/Maintenance	600	100	Repair and maintenance
8.5230.049.327	Rentals/Leases	500		
8.5230.049.331	Contracted Pupil Transportation	10,000	10,000	Preschool pupil transportation
8.5230.049.332	Travel	1,500	250	Itinerant travel
8.5230.049.333	Field Trips	750	500	Field Trips
8.5230.049.392	Indirect Cost	26,691	-	
8.5230.049.411	Instructional Supplies	3,000	2,331	Purchase instructional supplies
8.5230.049.422	Repairs	250		
8.5230.049.459	Other Food Purchases	10,000	25,000	Purchase food/snacks
8.5230.049.462	Non-Capitalized Computer Equip.	1,000	4,000	Purchase computer equipment under \$2000
8.5238.049.411	Supplies and Materials COVID	586		
8.5241.049.311	Contracted Services	100	100	Contracted Speech Services
8.6201.049.312	Workshop Expenses	-	-	
8.6580.049.422	Repair/Maintenance	-	-	
	Total	<u>1,048,289</u>	<u>608,564</u>	
Explanation:				
Revenues: Monies are received from various sources, but primarily through NC PK to support inclusive efforts.				
We anticipate funding from NC PK to serve ninety six 4-year olds based on their criteria.				
Expenditures:				
The cost of 6 teachers has been assigned to this budget. In addition, funds will be used to support cost for repairs, renovations, etc.				
due to required NC licensing of Pre-K classes as well as to purchase needed materials and supplies not available through other funds.				
Funds are also used to support playgrounds and renovations.				

FUND 8 - OTHER RESTRICTED FUNDS				
301-ROTC REIMBURSEMENT				
ACCOUNT CODE	DESCRIPTION	2021-2022 BUDGET	2020-2021 BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
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	
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, 22.89%
8.5110.301.231	Employers Hospitalization	27,468	27,468	Hospitalization Cost @6,647 (4.5)
8.5110.301.411	Custodial Supplies	-	-	
	Total	330,425	330,425	

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>305 MEDICAID ADMINISTRATIVE OUTREACH</b>				
<b>ACCOUNT</b>		<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
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	
8.6200.305.184	Longevity	1,423	1,423	
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, 22.89%
8.6200.305.231	Employers Hospitalization	-	-	Hospitalization Cost @ \$7,019
8.6530.305.421	Fuel Oil	119,907	119,907	
8.6910.305.311	Contracted Services	-	-	
8.6940.305.163.000.906	Substitutes	-	-	For MTSS expenses
8.6940.305.163.000.918	Substitutes	1,000	2,000	
8.6940.305.211	Employers Soc. Sec. Cost	-	153	Social Security Cost @ 7.65%
8.6940.305.312.000.918	Workshop Expenses	500	1,847	
8.6940.305.314.000.918	Printing	500	1,000	
8.6940.305.332.000.906	Travel	-	-	For MTSS expenses
8.6940.305.332.000.918	Travel	700	700	
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	-	For MTSS expenses
	<b>Total</b>	<b>189,000</b>	<b>186,000</b>	



<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>306 MEDICAID REIMBURSEMENT</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
8.5210.306.121	Salary - Teacher	233,450	281,800	Salary for 4 lead teachers
8.5210.306.162	Substitute Pay	1,000	5,500	
8.5210.306.181	Supplement	11,672	14,090	
8.5210.306.184	Longevity Pay	-	-	
8.5210.306.211	Employers Soc. Sec. Cost	18,828	23,057	Social Security Cost @ 7.65%
8.5210.306.221	Employers Retirement Cost	53,143	58,290	Budgeted Retirement Cost, 22.89%
8.5210.306.231	Employers Hospital Cost	26,316	32,790	Hospitalization Cost @ \$7,019 (5)
8.5210.306.311	Contracted Services	70,000	-	
8.5210.306.411	Supplies and Materials	10,000	-	
8.5240.306.132	Salary - Speech Therapists	-	-	Salary for 0 speech teacher
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	-	-	Social Security Cost @ 7.65%
8.5240.306.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 22.89%
8.5240.306.231	Employers Hospital Cost	-	-	Hospitalization Cost @ \$7,019
8.5240.306.311	Contracted Services - Speech	52,000	50,000	Contracted Services - speech
8.5250.306.311	Contracted Services - Audiology	18,500	13,500	Contracted Services - audiology
8.5840.306.311	Contracted Services - PT/OT	1,000	-	Contracted Services - PT/OT
8.6200.306.311	Contracted Services - PCG	215,000	215,000	Contracted services - PCG
8.6200.306.361	Membership Dues and Fees	100	-	
	<b>Total</b>	<b>711,009</b>	<b>694,027</b>	
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.				

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>309 HeadStart</b>				
		<b>2021-2022</b>	<b>2020-2021</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.7100.309.113	Director - HeadStart	61,500	60,000	
8.7100.309.141	Teacher Assistant	255,000	245,000	
8.7100.309.148	Non-Certified Instructor	310,000	300,000	
8.7100.309.151	Office Support	31,500	30,500	
8.7100.309.153	Administrative Specialist	258,500	250,000	
8.7100.309.165	Substitute	32,000	30,000	
8.7100.309.171	Driver	32,000	30,000	
8.7100.309.173	Custodian	25,000	20,000	
8.7100.309.188	Annual Leave Pay	2,000	2,000	
8.7100.309.199	Overtime Pay	500	500	
8.7100.309.211	Employers Soc Sec	107,092	75,000	
8.7100.309.221	Employers Retirement	190,000	185,000	
8.7100.309.231	Employers Hospitalization	320,000	301,742	
8.7100.309.311	Contracted Services	62,000	62,000	
8.7100.309.312	Workshop Expenses	25,000	25,000	
8.7100.309.319	Other Professional and Technical Services	2,500	2,500	
8.7100.309.324	Waste Management	3,000	3,000	
8.7100.309.326	Contracted Repairs	5,000	5,000	
8.7100.309.332	Travel	2,000	2,000	
8.7100.309.342	Postage	1,500	1,500	
8.7100.309.343	Telecommunications	1,000	1,000	
8.7100.309.361	Membership Dues	2,500	2,500	
8.7100.309.411	Supplies and Materials	25,000	10,000	
8.7100.309.418	Computer Software	6,000	6,000	
8.7100.309.451	Food Purchases	175,000	175,000	
8.7100.309.459	Other Food Purchases	100	100	
8.7100.309.462	Non-Capitalized Computer Equip	85,000	85,000	
8.7100.309.552	License and Title Fees	1,000	1,000	
	<b>Total</b>	<b>2,021,692</b>	<b>1,911,342</b>	

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>348 ACTIVATE PLUS (UNCG)</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.5210.348.196	Staff Dev Participant Pay	15,800	-	
8.5210.348.211	Employers Soc. Sec. Cost	1,209	-	
8.5210.348.221	Employers Retirement Cost	3,252	-	
8.5310.348.196	Staff Dev Participant Pay	14,800	-	
8.5310.348.211	Employers Soc. Sec. Cost	1,132	-	
8.5310.348.221	Employers Retirement Cost	1,128	-	
8.5310.348.311	Contracted Services	30,501	-	
8.5310.348.462	Non-Cap Computer Equip	42,989	-	
8.5320.348.196	Staff Dev Participant Pay	7,800	-	
8.5320.348.211	Employers Soc. Sec. Cost	597	-	
8.5230.348.221	Employers Retirement Cost	1,691	-	
8.5321.348.196	Staff Dev Participant Pay	3,400	-	
8.5321.348.211	Employers Soc. Sec. Cost	260	-	
8.5321.348.221	Employers Retirement Cost	737	-	
8.5830.348.146	Salary - Interns	184,000	-	
8.5830.348.193	Mentor Pay Stipend	8,000	-	
8.5830.348.196	Staff Dev Participant Pay	23,700	-	
8.5830.348.211	Employers Soc. Sec. Cost	16,501	-	
8.5830.348.221	Employers Retirement Cost	6,873	-	
8.5830.348.311	Contracted Services	-	-	
8.5830.348.332	Travel	1,000	-	
8.5830.348.411	Supplies and Materials	2,000	-	
8.5830.348.462	Non-Cap Computer Equip	12,511	-	
8.5840.348.196	Staff Dev Participant Pay	8,800	-	
8.5840.348.211	Employers Soc. Sec. Cost	673	-	
8.5840.348.221	Employers Retirement Cost	1,908	-	
8.6200.348.113	Salary - Director	3,934	-	
8.6200.348.191	Curriculum Dev Pay	23,750	-	
8.6200.348.196	Staff Dev Participant Pay	5,300	-	
8.6200.348.197	Staff Dev Instructor Pay	4,000	-	
8.6200.348.211	Employers Soc. Sec. Cost	2,829	-	
8.6200.348.221	Employers Retirement Cost	8,018	-	
8.6200.348.231	Employers Hospital Cost	329	-	
8.6200.348.311	Contracted Services	64,616	-	
8.6840.348.153	Salary - Admin Support	28,006	-	
8.6840.348.184	Longevity Pay	421	-	
8.6840.348.191	Curriculum Dev Pay	6,500	-	



<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>410 EARLY CHILDHOOD</b>				
<b>ACCOUNT</b>		<b>2021-2022</b>	<b>2020-2021</b>	
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
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	
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, 22.89%
8.5110.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$7,019 (3)
8.5110.410.233	Unemployment Insurance	400	400	
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	-	-	1 FTE Speech 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	-	-	2 FTE PTE Child Care Workers
8.7100.410.178.366	Salary - Hourly Associates	-	-	1.5625 FTE Child Care Workers
8.7100.410.183	Bonus	-	-	Bonus Pay
8.7100.410.184	Longevity	-	-	Longevity
8.7100.410.185	Bonus Leave	-	-	
8.7100.410.188	Annual Leave	-	-	Annual Leave Pay
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, 22.89%
8.7100.410.231	Employers Hospital Cost	19,674	19,674	Employers Hospitalization Cost @ \$7,019 (2.5)
8.7100.410.232	Workers Compensation	400	400	Workers Compensation cost
8.7100.410.233	Unemployment Insurance	450	450	
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	
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





















<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>715 TECHNOLOGY</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.5110.715.163	Substitute Pay	-	-	Sub. for Technology training for teachers.
8.5110.715.181	Supplement	-	-	
8.5110.715.184	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, 22.89%
8.5110.715.231	Employers Hospital Cost	-	-	
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	-	-	
8.5860.715.184	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, 22.89%
8.5860.715.231	Employers Hospital Cost	-	-	Hospitalization @ \$7,019
8.5860.715.392	Indirect Cost	-	-	
8.6400.715.418	Comp. Software and Supplies	-	-	Computer Software and Supplies
8.6400.715.461	Non-Capitalized Computers	-	-	Switches, network and technology under \$2,000
8.6400.715.462	Non-Capitalized Computers	-	-	
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
	<b>Total</b>	<b>550,000</b>	<b>550,000</b>	
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				
821 - TEACHER OF THE YEAR				
ACCOUNT		2021-2022	2020-2021	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
8.5110.821.163	Sub Pay	105	105	Day of regional interviews
8.5110.821.211	Employers Soc Sec Cost	10	10	Budgeted at 7.65%
8.5110.821.311	Contracted Services	2,500	2,500	Teacher of the Year Banquet and Supplies
8.5110.821.314	Printing and Binding	70	70	
8.5110.821.411	Supplies & Materials	5,785	4,402	Teacher of the Year Banquet and Supplies
8.5110.821.451	Food Purchases	1,000	-	Teacher of the Year Banquet and Supplies
		9,470	7,087	













<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>881 ACTIVITY BUS USE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2021-2022 BUDGET</b>	<b>2020-2021 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.6550.881.329	Transportation Costs	74,000	74,000	Funds for maintenance of activity buses
	Total	<u>74,000</u>	<u>74,000</u>	
		<u>7,910,941</u>	<u>6,809,648</u>	