

BUNCOMBE COUNTY BOARD OF EDUCATION

*For Fiscal Year 2015-16*

# Budget Resource Document



Letters of  
Transmittal



Tony Baldwin, Ed.D., Superintendent

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www.buncombe.k12.nc.us

November 20, 2015

Madam Chair and Members of the Buncombe County Board of Education,

School systems across the state continue to face fiscal cuts and changes in the way we conduct school business. The late date in the approval of the state budget made it challenging to begin the 2015-2016 school year. Our challenge, over the past several years, has been to maintain the high quality of programs for our students with less money per student. Buncombe County Schools has worked diligently to ensure reductions in these areas have been kept to a minimum.

The most positive highlight of the state budget was continuation of funding for instructional assistants. Although the funding formula changed from a dollar amount per student to a position allotment and the overall allotment was reduced by approximately \$90,000, we were anticipating and had planned for a \$630,000 reduction. Thus, we were able to restore one hour that had originally been cut at the beginning of the school year. Another positive outcome was the \$344,000 increase in funding for textbooks and digital learning. This was a welcomed surprise.

Some additional highlights of the state budget include the beginning base salary for teachers with 0 to 4 years of experience was raised from \$33,000 to \$35,000. The five year steps in experience were reinstated for pay raises to those teachers and administrators that qualify. All eligible employees will receive a \$750 or prorated share one-time bonus in December. Also, funding for Driver Education was also restored to original funding levels.

Even with the cuts in funding and unfunded mandates, our programs continue to grow and improve. We have expanded our dual language program to serve more elementary schools and enhanced our global education initiatives. We have also enhanced digital learning throughout the county with the launching of the one to one laptop initiative for grades three through five.

Below is the list of items for 2015-2016 that we requested new current expense funding from the Commissioners:

- \$572,056 -- Employee Salary & Benefit Increases to Cover Local Positions
- \$425,784 -- Funding to cover six Advanced Placement certified positions
- \$395,000 -- Absorption of Expired Race to the Top Federal Funding
- \$115,000 -- Support for Twilight/Mini-Mester/Summer Bridge Programs due to loss of grants
- \$108,000 -- Support Funding of Global Education Initiatives
- \$124,875 -- Purchase of Home Base Communication Resources & Canvas
- \$100,000 -- Purchase of Textbook Replacement and Adoptions
- \$ 60,000 -- Expansion of Strings program

We are exceptionally grateful to our County Commissioners for their ardent support and commitment to Buncombe County Schools' students, staff, and community as we all strive toward educational success. Fortunately, through the generosity and positive relationship we maintain with our County Commissioners, we are able to continue our mission and vision. While we still face many challenges and unmet needs, our team is focused on the goal of every student being career and college ready.

Sincerely,



Tony Baldwin  
Superintendent



Tony Baldwin, Ed.D., Superintendent

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November 20, 2015

Madam Chair and Members of the Buncombe County Board of Education,

Attached please find the budget resolution for fiscal year 2015-16. The attached budget document shows the individual line-items (summarized at the 11<sup>th</sup> digit of the account code) sorted by fund and program report code (PRC), as well as a budget overview.

The chart below summarizes the proposed fiscal year 2015-16 initial budget.

Fund	2015-16 Initial Budget
State Public School Fund - Fund 1	\$136,306,649
Local Current Expense Fund - Fund 2	\$60,428,857
Federal Grants Fund - Fund 3	\$17,353,841
Capital Outlay Fund - Fund 4	\$37,601,141
Child Nutrition Fund - Fund 5	\$13,329,671
Other Specific Revenue Fund - Fund 8	\$7,447,861
Total	\$272,468,020

Overall, each fund in the proposed 2015-2016 initial budget resolution increased from the 2014-2015 initial budget with the exception of the Child Nutrition fund. The proposed budget for Child Nutrition decreased due to the department focusing on decreasing food and labor costs while still meeting the nutritional standards set by the federal government. The overview of the budget as a whole on the pages to follow outlines each fund with respective charts for analysis.

Furthermore, of the six separate funds that make up the total budget for Buncombe County Schools, the State Public School fund is the largest funding source. Based on the 2014-2015 per pupil expenditure amounts from the North Carolina Department of Public Instruction, 90% of these funds support salaries and benefits. The local current expense fund is the second largest fund in our budget and supports salaries and benefits and operational costs not supported by the State Public School fund. The remaining four funds: Federal, Capital Outlay, Child Nutrition and Specific Revenue Fund complete the proposed budget and support their respective programs.

The budget maintains the local supplement schedule shown below:

<u>Licensed Staff</u>				<u>Non-licensed staff</u>
0- 4 years	6.3%	20-24 years	10.6%	10.77%
5- 9 years	6.4%	25-29 years	10.9%	
10-14 years	8.2%	30 or more	11.7%	
15-19 years	8.4%			

Respectfully submitted,

Deborah B. Frisby  
 Chief Financial Officer  
 Buncombe County Schools

cc: Tony Baldwin, Superintendent

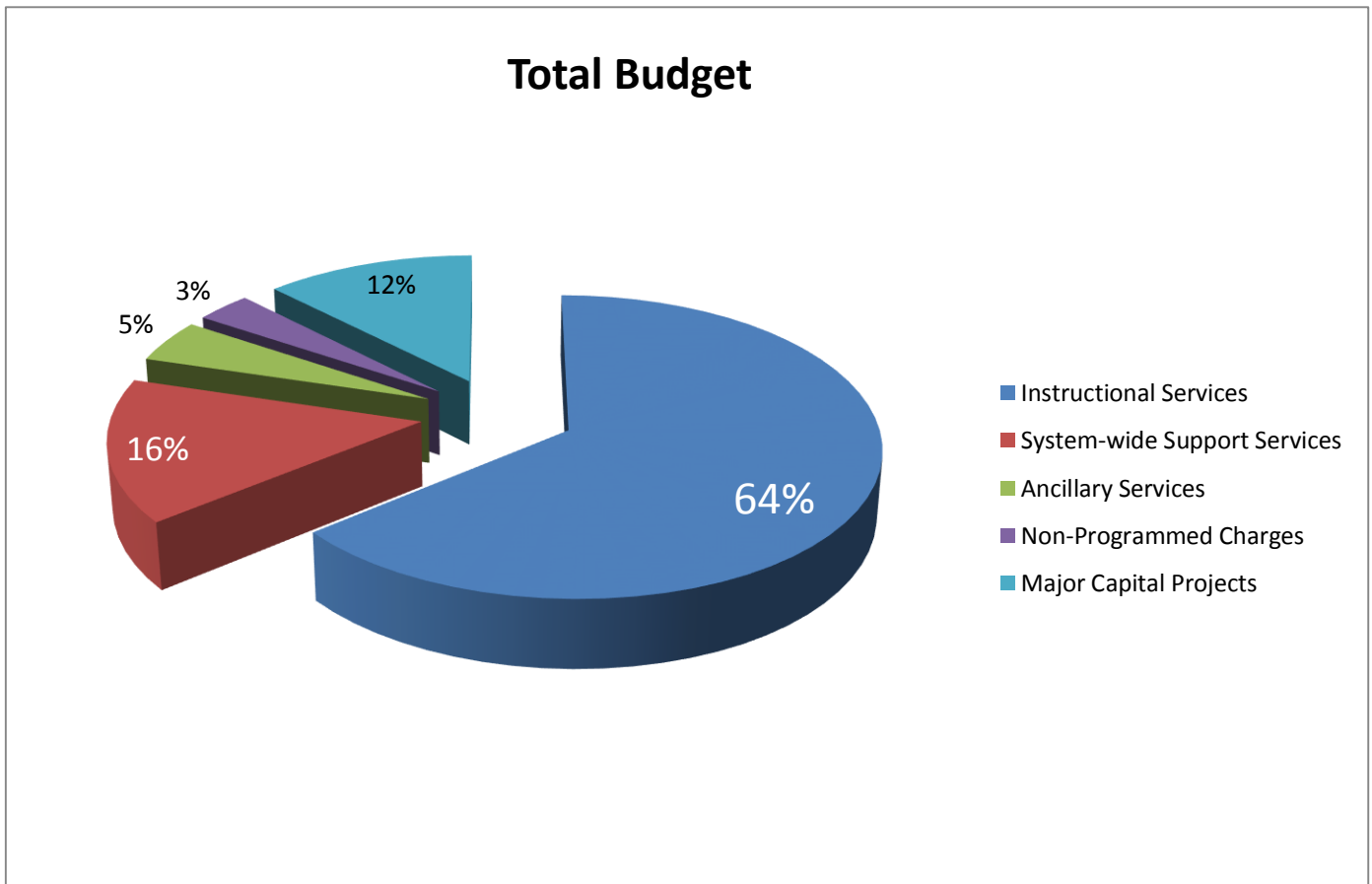
# Budget Overview

# Overview of the Budget as a Whole

The 2015-16 Buncombe County Schools budget consists of six separate funds that are defined in a State-mandated chart of accounts. The legal level of control for expenditures is the Purpose, again defined by the State chart of accounts are shown on the chart below.

Purpose	State Public School Fund Fund 1	Local Current Expense Fund Fund 2	Federal Grants Fund Fund 3	Capital Outlay Fund Fund 4	Child Nutrition Fund Fund 5	Other Specific Revenue Fund Fund 8	Total Budget
Instructional Services	\$120,375,408	\$33,817,501	\$12,579,837	\$2,975,902		\$4,860,489	<b>\$174,609,137</b>
System-wide Support Services	\$15,839,013	\$23,004,421	\$832,164	\$487,500		\$2,268,781	<b>\$42,431,879</b>
Ancillary Services	\$92,228	\$29,231	\$11,343	\$5,000	\$12,571,918	\$30,300	<b>\$12,740,020</b>
Non-Programmed Charges		\$3,577,704	\$3,930,497	\$437,255	\$757,753	\$288,291	<b>\$8,991,500</b>
Major Capital Projects				\$33,695,484			<b>\$33,695,484</b>
<b>Total</b>	<b>\$136,306,649</b>	<b>\$60,428,857</b>	<b>\$17,353,841</b>	<b>\$37,601,141</b>	<b>\$13,329,671</b>	<b>\$7,447,861</b>	<b>\$272,468,020</b>

As is shown graphically below, Instructional Services make up almost two-thirds of the total budget, even when the Capital Outlay Fund and the Child Nutrition Fund are included.

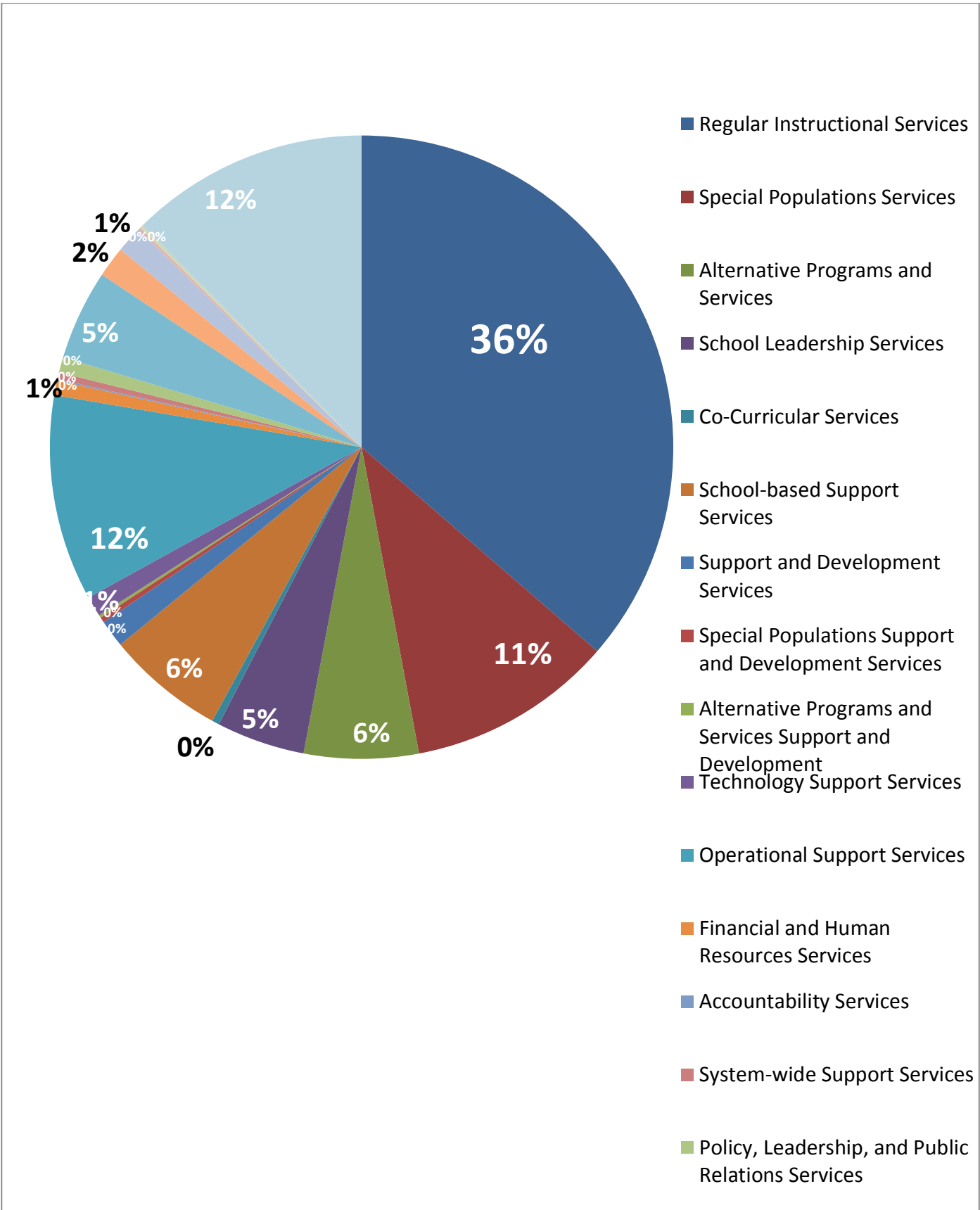


Within the basic “purpose” framework shown above, the State chart of accounts is structured to allow increasing levels of detail to be shown to provide additional detail about what types of programs and services are offered. The table on the next page shows the entire budget at the purpose-function level.

	Purpose-Function Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
5100	Regular Instructional Services	\$79,479,122	\$14,919,537	\$557,975	\$1,941,402		\$2,155,115	\$99,053,151
5200	Special Populations Services	\$18,404,433	\$4,257,432	\$5,273,443			\$1,202,348	\$29,137,656
5300	Alternative Programs and Services	\$8,458,859	\$700,243	\$6,562,830	\$19,500		\$428,675	\$16,170,107
5400	School Leadership Services	\$5,608,597	\$6,843,210				\$54,111	\$12,505,918
5500	Co-Curricular Services		\$1,033,750					\$1,033,750
5800	School-based Support Services	\$8,424,397	\$6,063,329	\$185,590	\$1,015,000		\$1,020,240	\$16,708,556
6100	Support and Development Services	\$802,969	\$1,141,156	\$516,988	\$45,000		\$1,381,797	\$3,887,910
6200	Special Populations Support and Development Services	\$525,059	\$167,778	\$41,920	\$7,500		\$16,684	\$758,941
6300	Alternative Programs and Services Support and Development		\$64,444	\$256,792			\$63,039	\$384,275
6400	Technology Support Services	\$258,758	\$2,606,441		\$28,000			\$2,893,199
6500	Operational Support Services	\$13,520,138	\$14,436,465	\$16,464	\$369,500		\$766,281	\$29,108,848
6600	Financial and Human Resources Services	\$254,636	\$1,806,403					\$2,061,039
6700	Accountability Services	\$88,899	\$112,722					\$201,621
6800	System-wide Support Services	\$107,193	\$816,239				\$40,980	\$964,412
6900	Policy, Leadership, and Public Relations Services	\$281,361	\$1,852,773		\$37,500			\$2,171,634
7100	Community Services						\$1,500	\$1,500
7200	Ancillary Services-Nutrition Services	\$92,228	\$29,231	\$11,343	\$5,000	\$12,571,918	\$28,800	\$12,738,520
8100	Payments to Other Governments		\$3,212,355	\$285,265		\$757,753	\$101,211	\$4,356,584
8200	Unbudgeted Funds			\$3,645,232			\$62,964	\$3,708,196
8400	Interfund Transfer		\$365,349				\$39,743	\$405,092
8500	Contingency				\$437,255			\$437,255
8600	Foundation						\$84,373	\$84,373
9000	Capital Projects				\$33,695,484			\$33,695,484
	<b>Total</b>	<b>\$136,306,649</b>	<b>\$60,428,857</b>	<b>\$17,353,841</b>	<b>\$37,601,141</b>	<b>\$13,329,671</b>	<b>\$7,447,861</b>	<b>\$272,468,020</b>

As the pie chart on the following page shows, over one-third of the entire \$244,454,522 budget is focused on regular instructional programs, even when the Capital Outlay Fund and the Child Nutrition Fund are included. The next largest areas of focus are on special populations services (over 10%) and operational support services (almost 11%). Other areas of concentration are on School-based support services (over 6%), Alternative Programs and Services (almost 6%), Nutrition Services (almost 5%) and School Leadership Services (almost 5%).

Regular Instructional Services	36.35%
Special Populations Services	10.69%
Alternative Programs and Services	5.93%
School Leadership Services	4.59%
Co-Curricular Services	0.38%
School-based Support Services	6.13%
Support and Development Services	1.43%
Special Populations Support and Development Services	0.28%
Alternative Programs and Services Support and Development	0.14%
Technology Support Services	1.06%
Operational Support Services	10.68%
Financial and Human Resources Services	0.76%
Accountability Services	0.07%
System-wide Support Services	0.35%
Policy, Leadership, and Public Relations Services	0.80%
Community Services	0.00%
Ancillary Services-Nutrition Services	4.68%
Payments to Other Governments	1.60%
Unbudgeted Funds	1.36%
Interfund Transfer	0.15%
Contingency	0.16%
Foundation	0.03%
Capital Projects	12.37%



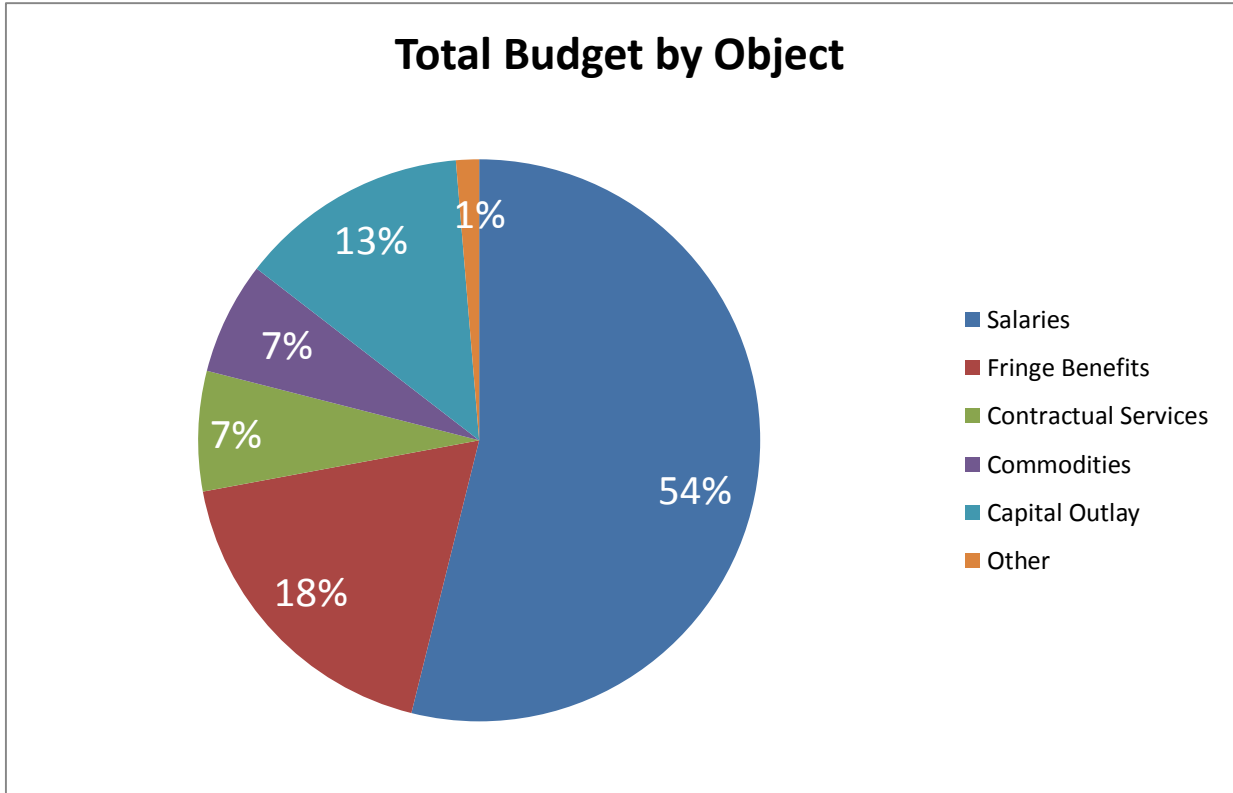


Another way to look at the total budget is by object of expenditure. Because the object level is so detailed, it is often more helpful to look at a summary by the first two of the three digits that make up the object code as shown below.

Object Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
11X – Licensed Central Office Administrators	\$5,092,613	\$1,572,560	\$74,879				\$6,740,052
12X – Licensed Instructional Personnel	\$65,220,269	\$4,539,496	\$1,758,511			\$1,061,012	\$72,579,288
13X – Licensed Instructional Support Personnel	\$9,604,790	\$1,458,505	\$1,184,338			\$696,445	\$12,944,078
14X – Non-licensed Instructional Support Personnel	\$5,926,524	\$3,150,978	\$4,295,700			\$155,016	\$13,528,218
15X – Non-licensed Technical and Administrative Support Personnel	\$123,391	\$5,673,117	\$130,888		\$235,286	\$171,813	\$6,334,495
16X – Substitute Personnel	\$429,957	\$1,079,146	\$261,954		\$10,000	\$102,011	\$1,883,068
17X – Operational Support Personnel (trades workers and custodians)	\$7,952,827	\$3,121,804	\$6,016		\$3,542,920	\$226,220	\$14,849,787
18X – Supplementary and Benefits-related Pay	\$3,944,029	\$10,491,798	\$766,740		\$454,393	\$447,083	\$16,104,043
19X – Extra-duty Pay	\$53,925	\$1,539,272	\$108,423		\$3,467	\$133,453	\$1,838,540
21X – Employer Payments under Federal Insurance Compensation Act	\$7,231,586	\$2,460,795	\$656,940		\$319,446	\$226,957	\$10,895,724
22X – Retirement Benefits	\$13,884,110	\$4,532,005	\$1,086,297		\$487,493	\$380,692	\$20,370,597
23X – Insurance Benefits	\$11,872,679	\$3,679,182	\$1,452,117		\$996,441	\$323,000	\$18,323,419
31X – Professional and Technical Services	\$1,487,403	\$2,116,175	\$630,282		\$73,560	\$1,162,449	\$5,469,869
32X – Property Services	\$36,840	\$5,940,322			\$4,164	\$421,464	\$6,402,790
33X – Transportation Services	\$77,775	\$199,454	\$94,010		\$21,617	\$37,024	\$429,880
34X – Communication Services	\$7,000	\$314,150	\$25		\$397	\$4,285	\$325,857
35X – Tuition	\$13,800	\$4,540	\$6,000			\$7,200	\$31,540
36X – Dues and Fees	\$469	\$102,518	\$10,000		\$2,571	\$22,000	\$137,558
37X – Insurance and Judgments		\$687,024					\$687,024
39X – Other Administrative Costs		\$75,000	\$3,930,497	\$437,255	\$757,753	\$118,382	\$5,318,887
41X – School and Office Supplies	\$1,841,120	\$2,544,619	\$805,274		\$126,118	\$1,061,167	\$6,378,298
42X – Operational Supplies	\$1,214,804	\$1,626,332			\$112,493	\$55,887	\$3,009,516
45X – Food Supplies		\$13,566			\$6,044,521	\$9,665	\$6,067,752
46X – Non-capitalized Equipment	\$244,660	\$500	\$83,606	\$1,666,400	\$68,581	\$186,664	\$2,250,411
47X – Sales and Use Tax	\$15,000	(\$60,000)					-\$45,000
51X – Purchase of Land							\$0
52X – Purchase/construction of Buildings				\$29,720,427			\$29,720,427
53X – Purchase/construction of Improvements other than Buildings				\$4,372,657			\$4,372,657
54X – Purchase of Equipment			\$11,343	\$1,150,402	\$5,119	\$398,229	\$1,565,093
55X – Purchase of Vehicles	\$31,078	\$650		\$254,000			\$285,728
57X -- Depreciation					\$63,331		\$63,331
71X – Transfers to Other Funds		\$3,565,349				\$39,743	\$3,605,092
85X -- Contingency							\$0
	\$136,306,649	\$60,428,857	\$17,353,841	\$37,601,141	\$13,329,671	\$7,447,861	\$272,468,020

Because even the two digit summary level by object of expenditure is so detailed, it does not display well on a pie chart. Generally, as shown on the next page, a pie chart best illustrates what types of expenditures are budgeted when the object code is summarized on the first digit.

Total Budget by Object		
1XX	Salaries	\$146,801,569
2XX	Fringe Benefits	\$49,589,741
3XX	Contractual Services	\$18,803,406
4XX	Commodities	\$17,660,977
5XX	Capital Outlay	\$36,007,236
6XX	Other	\$3,605,092
		\$272,468,020

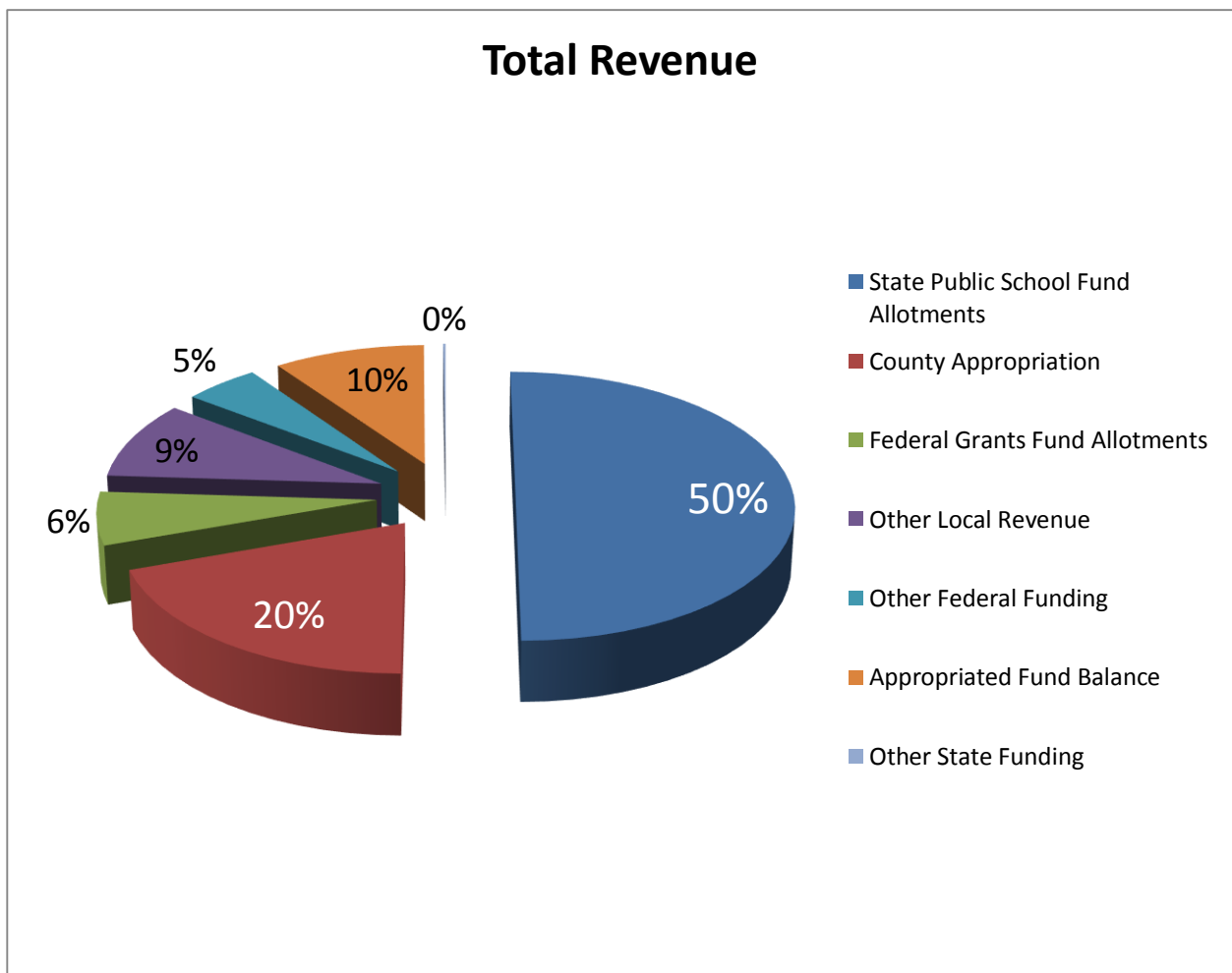


As depicted on the pie chart above, personnel services (salaries and fringe benefits) total 72% of the 2015-16 budget, even when the Capital Outlay Fund is included.

A third way to look at the budget is by program report code (PRC). In the case of the State Public School Fund and the Federal Grants Fund, the PRC represents a categorical allotment or grant that can only be used for a specific purpose. The State-mandated chart of accounts also defines many PRC's. Whenever a local expenditure supplements the funding provided by the State Public School Fund or the Federal Grants Fund, the State requires the use of the same PRC in local funds. The budget transmittal letter and budget document details the changes in funding by PRC between 2014-15 and 2015-16 for the State Public School Fund, the Local Current Expense Fund, the Federal Grants Fund, and the Other Specific Revenue Fund.

The source of revenue to the budget as a whole is shown on the chart on the next page and depicted graphically on the next page. Please note that if only the operating budget is categorized by revenue, the county appropriation percentage rises to around 23% of total revenue sources available.

Revenue Sources	State Public School Fund Fund 1	Local Current Expense Fund Fund 2	Federal Grants Fund Fund 3	Capital Outlay Fund Fund 4	Child Nutrition Fund Fund 5	Other Specific Revenue Fund Fund 8	Total Budget
State Public School Fund Allotments	\$136,306,649						\$136,306,649
Other State Funding				\$273,350		\$160,000	\$433,350
Federal Grants Fund Allotments			\$17,353,841				\$17,353,841
Other Federal Funding					\$9,312,777	\$3,904,811	\$13,217,588
County Appropriation		\$53,098,607				\$276,118	\$53,374,725
Other Local Revenue		\$750,000		\$18,082,003	\$4,016,894	\$2,604,617	\$25,453,514
Appropriated Fund Balance		\$6,580,250		\$19,245,788		\$502,315	\$26,328,353
<b>Total</b>	<b>\$136,306,649</b>	<b>\$60,428,857</b>	<b>\$17,353,841</b>	<b>\$37,601,141</b>	<b>\$13,329,671</b>	<b>\$7,447,861</b>	<b>\$272,468,020</b>

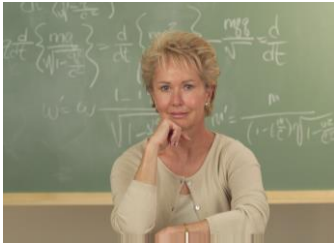


Detail on Program Report  
Codes (PRC's)

found in the

State Public School Fund

with Local Current Expense Fund  
Supplemental Funding where present



# PRC 001

## Classroom Teachers

The North Carolina Department of Public Instruction (NCDPI) allots teachers for projected student population county-wide rather than at individual schools. The 2015-16 teacher allotment formulas are shown below.



<i>Grades Kindergarten</i>	1 per 18 in ADM
<i>Grades 1 - 3</i>	1 per 17 in ADM.
<i>Grades 4 - 6</i>	1 per 24 in ADM.
<i>Grades 7 - 8</i>	1 per 23 in ADM.
<i>Grade 9</i>	1 per 26.5 in ADM.
<i>Grades 10 - 12</i>	1 per 29 in ADM.

Allotments to individual schools will always result in higher class sizes than the chart above shows for three reasons:

- First, at the elementary level, the classroom teacher allotment must pay for teachers of subjects such as art, music, and physical education as well as regular classroom teachers. The art, music, and physical education positions must thus come “off the top” of the allotment.
- Second, at individual schools, the number of students at each grade level will rarely equal an exact multiple of *any* allotment formula. Some grades will have a lower or higher number of students in each class due to differences in the total number of students at each grade level.
- Third, additional students arrive during the year and are placed in existing classrooms. We do not receive additional funding for students who arrive after the first month of school.

NCDPI’s projection for Buncombe County Schools’ grade-level totals for 2015-16 is shown on the next page. If our actual first month ADM for 2015-16 falls by more than 100 students from this level, our classroom teacher allotment will be adjusted downwards.

Budget Resource Document – 2015-2016

	<b>Public Schools of North Carolina</b>		
	<b>North Carolina Department of Public Instruction</b>		
<b>State Planning Allotment - Fiscal Year 2015-16</b>			
<b>ADM</b>			
Enter LEA#			
<b>110</b>	<b>Buncombe County</b>		
	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>ALLOTTED</u>
KINDERGARTEN	1,780	1,820	1,780
GRADE 1	1,946	1,792	1,946
GRADE 2	1,952	1,923	1,952
GRADE 3	1,869	1,958	1,869
GRADE 4	1,835	1,858	1,835
GRADE 5	1,771	1,861	1,771
GRADE 6	1,886	1,786	1,886
GRADE 7	1,962	1,903	1,962
GRADE 8	2,051	1,965	2,051
GRADE 9	2,245	2,324	2,245
GRADE 10	2,112	2,069	2,112
GRADE 11	1,797	1,949	1,797
GRADE 12	1,769	1,677	1,769
<b>TOTAL</b>	<b>24,975</b>	<b>24,885</b>	<b>24,975</b>

NCDPI allots PRC 001 positions district-wide, rather than requiring they be used at specific schools. **In order to leverage the State position allotment, at the beginning of the school year the higher-paid teachers are placed in PRC 001, and lower cost teachers are budgeted to be paid from other sources of funds, including State dollar allotments.**

To give two examples, PRC 032 supports special education programs and pays both teachers and instructional support personnel. Total State funding goes farther if more expensive special education teachers are paid from the PRC 001 position allotment, and less expensive teachers are paid from PRC 032 funds. Similarly, a more comprehensive English as a Second Language program can be supported if more expensive ESL teachers are paid from PRC 001, and less expensive teachers are paid with PRC 054 monies.

In addition, federal grants in some cases allow a less expensive teacher at the same school to be charged to the grant in lieu of the teacher actually performing the grant work. Because all federal grants are dollar awards, trading out positions between State and federal funding sources allows us to maximize the use of federal funds. For example, teachers in the Federal IASA Title I program often have a high number of years on their certificates and advanced degrees. Trading-out the actual Title I teacher at a school for a lower-paid classroom teacher at the same school stretches Title I funding for the school. The Federal grant pays for a lower-cost teacher, but the State PRC 001 allotment pays for the higher-cost Title I teacher.

Although Buncombe County Schools may pay a supplement as additional salary to teachers, it does not have the authority to set teacher base salaries. The State of North Carolina establishes teacher salary schedules.

Budget Resource Document – 2015-2016

Because these State-mandated salary schedules increase pay for experience, for additional education beyond the Bachelor’s degree, and for obtaining National Board certification, the cost of a teacher can vary considerably. For example, **a beginning teacher with only a Bachelor’s degree earns only \$35,000 for his or her 215 day school-term employment, but a teacher with a doctorate, National Board certification, and 35 years experience earns \$63,530 for his or her 215 day school-term employment, almost twice as much.**

**We are fortunate that the State classroom teacher allotment is a “position allotment,” rather than a dollar allotment,** meaning that the State of North Carolina will cover the full cost of the teachers paid from that allotment. NCDPI monitors this allotment by the number of positions charged to the allotment, not by the dollars spent. **In some States, schools are unable to hire the best qualified teachers because of their high cost.**

The downside to PRC 001 being a position allotment is that, if turnover occurs during the year and a lower-paid employee is hired into a State-paid position, Buncombe County Schools cannot use the saved dollars within the position allotment to hire additional positions—those savings instead normally revert to the State of North Carolina at the end of the fiscal year.

PRC 001 - Classroom Teachers				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-001-121-	REGULAR CLASSROOM TEACHER	\$27,900,980.00	\$27,900,929.85	<b>\$28,388,729.00</b>
1-5110-001-125-	NEW TEACHER ORIENTATION	\$6,740.00	\$6,740.05	<b>\$0.00</b>
1-5110-001-129-	DIFFERENTIAL PAY	\$76,973.00	\$70,912.15	<b>\$45,384.00</b>
1-5110-001-211-	REGULAR CLASSROOM INSTR - SOCIAL SECU	\$2,040,268.00	\$2,040,264.60	<b>\$2,175,210.00</b>
1-5110-001-221-	REGULAR CLASSROOM INSTR - RETIREMENT	\$4,230,768.00	\$4,230,760.68	<b>\$4,348,063.00</b>
1-5110-001-231-	REGULAR CLASSROOM INSTR - HEALTH INSU	\$3,296,926.00	\$3,296,926.31	<b>\$3,544,497.00</b>
1-5111-001-121-	TEACHER	\$0.00	\$0.00	<b>\$403,540.00</b>
1-5111-001-123-	JROTC INSTRUCTOR	\$388,141.00	\$388,141.43	<b>\$0.00</b>
1-5111-001-211-	EMPLOYER'S FICA	\$29,114.00	\$29,113.98	<b>\$30,871.00</b>
1-5111-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$59,036.00	\$59,036.37	<b>\$61,822.00</b>
1-5111-001-231-	EMPLOYER'S HOSPITALIZATION	\$16,993.00	\$16,992.71	<b>\$42,378.00</b>
1-5112-001-121-	CULTURAL ARTS TEACHER SALARY	\$3,728,682.00	\$3,728,681.99	<b>\$3,695,000.00</b>
1-5112-001-129-	DIFFERENTIAL PAY	\$16,038.00	\$16,038.48	<b>\$14,317.00</b>
1-5112-001-211-	CULTURAL ARTS SOCIAL SECURITY COST	\$275,318.00	\$275,318.41	<b>\$283,763.00</b>
1-5112-001-221-	CULTURAL ARTS RETIREMENT CONTRIBUTION	\$556,374.00	\$556,374.02	<b>\$562,511.00</b>
1-5112-001-231-	CULTURAL ARTS INSTR - HEALTH INSURANCE	\$435,441.00	\$435,441.09	<b>\$466,676.00</b>
1-5113-001-121-	PHYSICAL EDUCATION INSTRUCTOR	\$3,053,227.00	\$3,053,227.30	<b>\$3,158,060.00</b>
1-5113-001-122-	INTERIM TEACHER-PHYSICAL EDUCATION	\$0.00	\$0.00	<b>\$22,145.00</b>
1-5113-001-129-	DIFFERENTIAL PAY	\$7,977.00	\$7,976.60	<b>\$0.00</b>
1-5113-001-211-	PHYSICAL EDUCATION SOCIAL SECURITY	\$225,677.00	\$225,676.51	<b>\$243,286.00</b>
1-5113-001-221-	PHYSICAL EDUCATION RETIREMENT CONTRIB	\$461,186.00	\$461,186.43	<b>\$487,207.00</b>
1-5113-001-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$380,578.00	\$380,578.06	<b>\$417,164.00</b>
1-5114-001-121-	FOREIGN LANGUAGE INSTRUCTOR	\$1,165,561.00	\$1,165,560.92	<b>\$1,186,800.00</b>
1-5114-001-122-	FOREIGN LANGUAGE NON-CERTIFIED INSTRUC	\$0.00	\$0.00	<b>\$17,500.00</b>
1-5114-001-211-	FOREIGN LANG INSTR - SOCIAL SECURITY	\$83,676.00	\$83,105.77	<b>\$92,129.00</b>
1-5114-001-221-	FOREIGN LANGUAGE INSTR - RETIREMENT CO	\$165,365.00	\$165,364.67	<b>\$175,805.00</b>
1-5114-001-231-	FOREIGN LANGUAGE INSTR - HEALTH INSURA	\$137,139.00	\$133,091.64	<b>\$144,982.00</b>
1-5117-001-121-	MATH/SCIENCE INSTRUCTOR	\$7,403,481.00	\$7,403,481.40	<b>\$8,281,501.00</b>
1-5117-001-122-	SUB PAID AT CERTIFIED RATE	\$0.00	\$0.00	<b>\$22,145.00</b>
1-5117-001-129-	DIFFERENTIAL PAY	\$10,360.00	\$10,359.70	<b>\$14,936.00</b>
1-5117-001-211-	MATH/SCIENCE INSTR - SOCIAL SECURITY	\$540,523.00	\$540,522.96	<b>\$636,372.00</b>
1-5117-001-221-	MATH/SCIENCE INSTR - RETIREMENT CONTRIB	\$1,120,509.00	\$1,120,509.03	<b>\$1,267,513.00</b>
1-5117-001-231-	MATH/SCIENCE INSTR - HEALTH INSURANCE	\$847,316.00	\$847,315.61	<b>\$1,028,548.00</b>

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1-5128-001-121-	TEACHER	\$22,265.00	\$22,165.00	\$22,265.00
1-5128-001-211-	EMPLOYER'S SOC SECURITY-TRADE/INDUSTRI	\$1,703.00	\$1,376.39	\$1,703.00
1-5128-001-221-	EMPLOYER'S RET CONTRIB -TRADE/INDUSTRI	\$3,387.00	\$3,371.29	\$3,411.00
1-5128-001-231-	EMPLOYER-PAID HEALTH INSURANCE	\$4,257.00	\$4,257.14	\$2,736.00
1-5210-001-121-	EC-SALARY - TEACHER	\$27,359.00	\$27,359.30	\$157,650.00
1-5210-001-125-	EC - SALARY - NEW TEACHER	\$537.00	\$537.21	\$0.00
1-5210-001-211-	SOCIAL SECURITY - EC - NEW TEACHER	\$2,109.00	\$2,108.96	\$12,060.00
1-5210-001-221-	SOCIAL SECURITY - EC - NEW TEACHER	\$4,243.00	\$4,243.05	\$24,152.00
1-5210-001-231-	EMPLOYER PAID HOSPITALIZATION	\$2,218.00	\$2,218.18	\$21,884.00
1-5212-001-121-	INSTRUCTOR - SELF CONTAINED DISABLED C	\$752,110.00	\$752,110.00	\$377,150.00
1-5212-001-129-	DIFFERENTIAL PAY	\$5,108.00	\$5,107.90	\$5,108.00
1-5212-001-211-	SELF CONTAINED DISABLED - SOC SECURITY	\$55,726.00	\$55,725.78	\$29,243.00
1-5212-001-221-	SELF CONTAINED DISABLED - RETIREMENT C	\$115,173.00	\$115,172.69	\$58,562.00
1-5212-001-231-	SELF CONTAINED DISABLED - HEALTH INSUR	\$64,529.00	\$64,529.28	\$38,297.00
1-5213-001-121-	RESOURCE INSTRUCTOR (DISABLED CHILDRE	\$1,721,909.00	\$1,721,909.40	\$646,530.00
1-5213-001-125-	NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
1-5213-001-129-	DIFFERENTIAL PAY	\$20,490.00	\$20,159.22	\$11,262.00
1-5213-001-211-	RESOURCE (DISABLED) INSTR - SOC SECURIT	\$127,312.00	\$127,311.79	\$50,321.00
1-5213-001-221-	RESOURCE (DISABLED) INSTR - RETIREMENT	\$265,015.00	\$265,015.30	\$100,774.00
1-5213-001-231-	RESOURCE (DISABLED) INSTR - HEALTH INSU	\$161,031.00	\$161,030.57	\$71,123.00
1-5214-001-121-	INSTRUCTOR - VISUALLY/HEARING IMPAIRED	\$61,000.00	\$61,000.00	\$0.00
1-5214-001-129-	DIFFERENTIAL PAY	\$6,141.00	\$6,141.20	\$0.00
1-5214-001-211-	VISUALLY/HEARING IMPAIRED - SOC SECURIT	\$5,137.00	\$5,136.70	\$0.00
1-5214-001-221-	VISUALLY/HEARING IMPAIRED - RETIREMENT	\$10,212.00	\$10,212.00	\$0.00
1-5214-001-231-	VISUALLY/HEARING IMPAIRED - HEALTH INSU	\$5,378.00	\$5,377.44	\$0.00
1-5261-001-121-	ELEMENTARY AIG TEACHER	\$752,170.00	\$752,169.62	\$0.00
1-5261-001-129-	AMOUNT HELD HARMLESS	\$4,207.00	\$4,206.90	\$0.00
1-5261-001-211-	EMPLOYERS SOCIAL SECURITY	\$55,945.00	\$55,944.62	\$0.00
1-5261-001-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$102,783.00	\$102,782.75	\$0.00
1-5261-001-231-	EMPLOYERS RETIREMENT CONTRIBUTION	\$59,460.00	\$59,459.71	\$0.00
1-5262-001-121-	SECONDARY GRADES AIG TEACHER	\$323,437.00	\$323,436.79	\$0.00
1-5262-001-129-	AMOUNT HELD HARMLESS	\$3,791.00	\$3,791.10	\$0.00
1-5262-001-211-	EMPLOYERS SOCIAL SECURITY	\$24,421.00	\$24,420.80	\$0.00
1-5262-001-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$41,359.00	\$41,359.45	\$0.00
1-5262-001-231-	EMPLOYERS HOSPITALIZATION CONTRIBUTIO	\$25,055.00	\$25,055.27	\$0.00
1-5270-001-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$1,284,904.00	\$1,284,803.26	\$0.00
1-5270-001-122-	INTERIM TEACHER	\$0.00	\$0.00	\$22,145.00
1-5270-001-125-	LEP NEW TEACHER ORIENTATION	\$307.00	\$306.97	\$0.00
1-5270-001-129-	AMOUNT HELD HARMLESS	\$383.00	\$383.20	\$0.00
1-5270-001-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$95,901.00	\$95,892.99	\$1,694.00
1-5270-001-221-	ENGLISH 2ND LANGUAGE - RETIREMENT CON	\$191,368.00	\$191,367.76	\$3,393.00
1-5270-001-231-	ENGLISH 2ND LANGUAGE - HEALTH INSURAN	\$129,715.00	\$129,715.11	\$5,471.00
1-5310-001-121-	ALTERNATIVE SCH STAFF - TEACHER	\$181,353.00	\$181,352.64	\$53,070.00
1-5310-001-211-	ALTERNATIVE SCH STAFF - SOCIAL SECURITY	\$13,261.00	\$13,261.22	\$4,060.00
1-5310-001-221-	ALTERNATIVE SCH STAFF - RETIREMENT	\$27,584.00	\$27,583.71	\$8,130.00
1-5310-001-231-	ALTERNATIVE SCH STAFF - HSOPITALIZATION	\$19,717.00	\$19,717.28	\$5,471.00
1-5317-001-121-	ALTERNATIVE TO SUSPENSION	\$170,292.00	\$170,291.86	\$85,000.00
1-5317-001-211-	EMPLOYERS SOCIAL SECURITY	\$12,983.00	\$12,982.58	\$6,503.00
1-5317-001-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$25,901.00	\$25,901.42	\$13,022.00
1-5317-001-231-	HOSPITALIZATION	\$19,717.00	\$19,717.28	\$10,942.00
1-5318-001-121-	TEACHER FOR THERAPEUTIC CLASSROOM	\$55,000.00	\$52,698.61	\$48,800.00
1-5318-001-211-	SOC SECURITY-TEACHER-THERAPEUTIC CLAS	\$4,208.00	\$3,947.26	\$3,733.00
1-5318-001-221-	RET CONTRIB-TEACHER-THERAPEUTIC CLAS	\$8,366.00	\$8,015.46	\$7,476.00
1-5318-001-231-	HEALTH INS-TEACHER-THERAPEUTIC CLASSR	\$5,378.00	\$5,367.13	\$5,471.00
1-5331-001-121-	TITLE I TRADE OUT TEACHER	\$1,549,700.00	\$1,532,364.41	\$1,596,480.00
1-5331-001-129-	DIFFERENTIAL PAY	\$3,627.00	\$3,627.30	\$8,635.00
1-5331-001-211-	TITLE I TRADE OUT - SOCIAL SECURITY	\$118,830.00	\$112,895.10	\$122,791.00
1-5331-001-221-	TITLE I TRADE OUT - RETIREMENT CONTRIBU	\$236,261.00	\$233,624.40	\$245,904.00
1-5331-001-231-	TITLE I TRADE OUT - HEALTH INSURANCE	\$166,718.00	\$149,183.63	\$175,072.00



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1-5332-001-121-	REGULAR CLASSROOM TEACHER	\$0.00	\$0.00	\$61,000.00
1-5332-001-211-	TITLE I TRADE OUT - SOCIAL SECURITY	\$0.00	\$0.00	\$4,667.00
1-5332-001-221-	TITLE I TRADE OUT - SOCIAL SECURITY	\$0.00	\$0.00	\$9,345.00
1-5332-001-231-	TITLE I TRADE OUT - HEALTH INSURANCE	\$0.00	\$0.00	\$5,471.00
1-5333-001-121-	REMEDIATION TEACHER (GENERAL)	\$0.00	\$0.00	\$1,746,978.00
	<b>Total Paid by State Allotment</b>	<b>\$67,819,125.00</b>	<b>\$67,761,139.08</b>	<b>\$67,153,809.00</b>
2-5110-001-121-	REGULAR CLASSROOM TEACHER	\$1,374,190.00	\$1,122,336.35	\$1,145,491.00
2-5110-001-125-	NEW TEACHER ORIENTATION	\$9,491.00	\$9,490.31	\$0.00
2-5110-001-129-	AMOUNT HELD HARMLESS	\$23.00	\$22.22	\$0.00
2-5110-001-180-	NON RETIREMENT BONUS PAY	\$0.00	\$0.00	\$1,313.00
2-5110-001-181-	LOCAL SUPPLEMENT-REG. EDUCATION TEAC	\$2,871,867.00	\$2,599,056.50	\$2,500,220.00
2-5110-001-184-	LOCALLY PAID LONGEVITY-REG CLASSROOM	\$370.00	\$80.87	\$0.00
2-5110-001-188-	OTHER REG EDUC STAFF-ANNUAL LEAVE PA	\$2,240.00	\$2,076.00	\$0.00
2-5110-001-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$35,231.00	\$35,230.80	\$37,948.00
2-5110-001-211-	REGULAR CLASSROOM INSTR - SOCIAL SECU	\$286,229.00	\$286,215.65	\$281,900.00
2-5110-001-221-	REGULAR CLASSROOM INSTR - RETIREMENT	\$572,376.00	\$572,375.47	\$557,388.00
2-5110-001-231-	EMPLOYER PAID HEALTH INSURANCE	\$176,838.00	\$176,368.26	\$172,774.00
2-5110-001-232-	REGULAR CLASSROOM INSTRUCTION - WORK	\$40,826.00	\$33,400.24	\$40,826.00
2-5110-001-233-	UNEMPLOYMENT INSURANCE	\$1.00	\$0.04	\$0.00
2-5110-001-311-	CONTRACTED SERVICES - PD	\$21,492.00	\$21,492.00	\$21,492.00
2-5111-001-181-	LOCAL SUPPLEMENT	\$18,796.00	\$18,795.87	\$36,640.00
2-5111-001-211-	EMPLOYER'S FICA	\$1,438.00	\$1,437.92	\$2,803.00
2-5111-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$2,859.00	\$2,858.86	\$5,613.00
2-5111-001-232-	WORKERS COMPENSATION	\$474.00	\$149.02	\$474.00
2-5112-001-121-	CULTURAL ARTS TEACHER SALARY	\$14,860.00	\$14,860.00	\$0.00
2-5112-001-125-	NEW TEACHER ORIENTATION	\$410.00	\$409.30	\$0.00
2-5112-001-181-	LOCAL SUPPLEMENT -CULTURAL ARTS TEACH	\$311,065.00	\$311,064.54	\$305,664.00
2-5112-001-195-	PLANNING PERIOD PAYMENTS	\$25,231.00	\$25,230.59	\$12,200.00
2-5112-001-211-	CULTURAL ARTS SOCIAL SECURITY COST	\$26,884.00	\$26,883.61	\$24,317.00
2-5112-001-221-	CULTURAL ARTS RETIREMENT CONTRIBUTION	\$53,120.00	\$53,119.27	\$48,331.00
2-5112-001-231-	CULTURAL ARTS INSTR - HEALTH INSURANCE	\$5,448.00	\$5,447.34	\$0.00
2-5112-001-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$2,782.00	\$2,790.67	\$2,782.00
2-5113-001-121-	PHYSICAL EDUCATION INSTRUCTOR	\$122,725.00	\$122,725.00	\$0.00
2-5113-001-125-	NEW TEACHER ORIENTATION	\$338.00	\$337.67	\$0.00
2-5113-001-181-	LOCAL SUPPLEMENT-PHYSICAL EDUC TEACH	\$277,375.00	\$277,374.37	\$268,611.00
2-5113-001-211-	PHYSICAL EDUCATION SOCIAL SECURITY	\$30,600.00	\$30,599.17	\$20,549.00
2-5113-001-221-	PHYSICAL EDUCATION RETIREMENT CONTRIB	\$60,803.00	\$60,802.57	\$41,151.00
2-5113-001-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$23,303.00	\$23,302.24	\$0.00
2-5113-001-232-	PHYSICAL EDUC INSTRUCTION - WORKERS C	\$3,545.00	\$3,202.88	\$3,545.00
2-5114-001-121-	TEACHER	\$26,724.00	\$26,723.26	\$0.00
2-5114-001-181-	FOREIGN LANGUAGE TCHR LOCAL SUPPLEM	\$99,160.00	\$99,159.62	\$102,909.00
2-5114-001-195-	PLANNING PERIOD PAYMENTS	\$10,159.00	\$10,158.72	\$0.00
2-5114-001-211-	FOREIGN LANG INSTR - SOCIAL SECURITY	\$10,090.00	\$10,089.77	\$7,873.00
2-5114-001-221-	FOREIGN LANGUAGE INSTR - RETIREMENT CO	\$19,957.00	\$19,956.29	\$15,148.00
2-5114-001-231-	EMPLOYER'S HOSPITALIZATION	\$5,826.00	\$5,825.56	\$0.00
2-5114-001-232-	FOREIGN LANGUAGE INSTRUCTION - WORK C	\$1,055.00	\$1,083.54	\$1,055.00
2-5117-001-121-	MATH/SCIENCE INSTRUCTOR	\$245,376.00	\$245,375.06	\$55,075.00
2-5117-001-125-	NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
2-5117-001-180-	NON RETIREMENT BONUS PAY	\$0.00	\$0.00	\$1,125.00
2-5117-001-181-	MATH/SCIENCE TEACHER LOCAL SUPPLEMEN	\$705,060.00	\$705,059.85	\$709,110.00
2-5117-001-184-	LONGEVITY	\$0.00	(\$499.98)	\$0.00
2-5117-001-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$16,389.00	\$16,388.62	\$36,535.00
2-5117-001-211-	MATH/SCIENCE INSTR - SOCIAL SECURITY	\$73,656.00	\$73,655.68	\$61,341.00
2-5117-001-221-	MATH/SCIENCE INSTR - RETIREMENT CONTRIB	\$146,699.00	\$146,698.09	\$118,681.00
2-5117-001-231-	MATH/SCIENCE INSTR - HEALTH INSURANCE	\$38,091.00	\$38,090.20	\$5,471.00
2-5117-001-232-	MATH/SCIENCE CLASSROOM INSTR - WORK C	\$8,542.00	\$7,718.98	\$8,542.00
2-5128-001-121-	TEACHER	\$0.00	\$0.00	\$1,826.00
2-5128-001-181-	LOCAL SUPPLEMENT	\$1,425.00	\$1,424.96	\$0.00
2-5128-001-211-	EMPLOYER'S FICA	\$109.00	\$109.01	\$140.00
2-5128-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$217.00	\$216.74	\$280.00
2-5128-001-232-	WORKERS COMPENSATION	\$12.00	\$11.30	\$12.00

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2-5210-001-121-	TEACHER	\$7,803.00	\$7,802.91	\$0.00
2-5210-001-125-	NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
2-5210-001-181-	LOCAL SUPPLEMENT	\$3,393.00	\$3,393.25	\$12,168.00
2-5210-001-188-	AL PAYOUT	\$2,576.00	\$2,575.50	\$0.00
2-5210-001-211-	EC - EMPLOYERS SS - NEW TEACHER	\$1,077.00	\$1,076.58	\$931.00
2-5210-001-221-	EC - SALARY - NEW TEACHER	\$2,142.00	\$2,141.38	\$1,864.00
2-5210-001-231-	EC - HEALTH INSURANCE - NEW TEACHER	\$1,831.00	\$1,830.57	\$0.00
2-5210-001-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$278.00	\$111.62	\$278.00
2-5212-001-181-	SELF CONTAINED TEACHER-LOCAL SUPPLEM	\$43,234.00	\$43,233.54	\$43,398.00
2-5212-001-211-	SELF CONTAINED DISABLED - SOC SECURITY	\$3,307.00	\$3,307.36	\$3,320.00
2-5212-001-221-	SELF CONTAINED DISABLED - RETIREMENT C	\$6,576.00	\$6,575.84	\$6,649.00
2-5212-001-232-	SELF CONTAINED TEACHER - WORKERS COM	\$343.00	\$342.78	\$343.00
2-5213-001-121-	TEACHER	\$19,800.00	\$19,800.00	\$35,000.00
2-5213-001-180-	NON RETIREMENT BONUS PAY	\$0.00	\$0.00	\$750.00
2-5213-001-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$100,347.00	\$100,346.42	\$69,602.00
2-5213-001-211-	RESOURCE (DISABLED) INSTR - SOC SECURIT	\$8,881.00	\$8,880.98	\$8,059.00
2-5213-001-221-	RESOURCE (DISABLED) INSTR - RETIREMENT	\$18,275.00	\$18,274.20	\$16,025.00
2-5213-001-231-	RESOURCE (DISABLED) INSTR - HEALTH INSU	\$2,689.00	\$2,688.72	\$5,471.00
2-5213-001-232-	RESOURCE TEACHER - WORKERS COMP	\$1,073.00	\$957.52	\$1,073.00
2-5214-001-181-	INTERPRETER - LOCAL SUPPLEMENT	\$7,856.00	\$7,855.52	\$0.00
2-5214-001-211-	VISUALLY/HEARING IMPAIRED - SOC SECURIT	\$601.00	\$600.89	\$0.00
2-5214-001-221-	VISUALLY/HEARING IMPAIRED - RETIREMENT	\$1,195.00	\$1,194.80	\$0.00
2-5214-001-232-	INTERPRETER - WORKERS COMP	\$63.00	\$62.28	\$63.00
2-5270-001-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$0.00	\$101.05	\$0.00
2-5270-001-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$1,395.00
2-5270-001-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$0.00	\$7.74	\$107.00
2-5270-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$214.00
2-5310-001-121-	TEACHERS	\$0.00	\$0.00	\$17,500.00
2-5310-001-180-	NON RETIREMENT BONUS PAY	\$0.00	\$0.00	\$375.00
2-5310-001-181-	ALTERNATIVE SCH STAFF - LOCAL SUPPLEM	\$8,916.00	\$8,915.78	\$6,728.00
2-5310-001-211-	ALTERNATIVE SCH STAFF - SOCIAL SECURITY	\$682.00	\$682.03	\$1,882.00
2-5310-001-221-	ALTERNATIVE SCH STAFF - RETIREMENT CON	\$1,356.00	\$1,356.04	\$3,712.00
2-5310-001-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$2,736.00
2-5310-001-232-	ALTERNATIVE INSTRUCTIONAL SRV WORK CC	\$71.00	\$70.62	\$71.00
2-5317-001-181-	LOCAL SUPPLEMENT	\$7,216.00	\$7,215.90	\$7,355.00
2-5317-001-211-	EMPLOYER'S SOCIAL SECURITY	\$552.00	\$552.10	\$563.00
2-5317-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$1,098.00	\$1,097.50	\$1,127.00
2-5317-001-232-	WORKERS COMP	\$58.00	\$57.16	\$58.00
2-5318-001-181-	SWAIN CENTER STAFF-LOCAL SUPPLEMENT	\$4,211.00	\$4,210.87	\$4,002.00
2-5318-001-211-	EMPLOYER'S SOC SECURITY-THERAP CLASS	\$323.00	\$322.13	\$306.00
2-5318-001-221-	EMPLOYER'S RET CONTRIB-ESL PROGRAM	\$641.00	\$640.47	\$613.00
2-5318-001-232-	THERAPEUTIC CLASSROOM TEACHER WORK	\$48.00	\$33.39	\$48.00
2-5331-001-121-	TEACHER	\$26,750.00	\$26,750.00	\$0.00
2-5331-001-125-	NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
2-5331-001-181-	TITLE I TCH PAID ELSEWHERE-LOCAL SUPPLE	\$144,160.00	\$144,159.81	\$150,827.00
2-5331-001-211-	TITLE I TRADE OUT - SOCIAL SECURITY	\$13,085.00	\$13,084.93	\$11,538.00
2-5331-001-221-	TITLE I TRADE OUT - RETIREMENT CONTRIBU	\$26,043.00	\$26,042.12	\$23,107.00
2-5331-001-231-	EMPLOYER'S HOSPITALIZATION	\$3,585.00	\$3,584.96	\$1,425.00
2-5331-001-232-	TITLE 1 TRADE OUT TCH - WORKERS COMP	\$1,425.00	\$1,362.43	\$0.00
2-5332-001-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$6,649.00
2-5332-001-211-	EMPLOYER'S SOC SECURITY	\$0.00	\$0.00	\$509.00
2-5332-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$1,019.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$8,256,258.00</b>	<b>\$7,721,001.50</b>	<b>\$7,106,015.00</b>
	<b>Total Paid by All Funds</b>	<b>\$76,075,383.00</b>	<b>\$75,482,140.58</b>	<b>\$74,259,824.00</b>



# PRC 002

## Central Office Administration

The North Carolina Department of Public Instruction (NCDPI) allots dollars in PRC 002 to pay central office administrator positions of Superintendent, Associate/Assistant Superintendent(s), Finance Officer, and Personnel Administrator, as well as Directors of programs such as Child Nutrition, Instruction, Maintenance, Testing, and Transportation.

The allotment formula for PRC 002 was frozen for each local education agency (LEA) at the 2002-03 level with the General Assembly making across-the-board adjustments each year to the statewide total. The formula placed more emphasis on funding a “base” for each LEA than for funding for higher ADM, so smaller units receive much more funding per pupil from PRC 002 than do larger LEA’s. Yearly across-the-board changes also tend to disadvantage larger LEA’s.

The State of North Carolina does not issue salary schedules for Central Office Administrators. Instead, the State sets a maximum and a minimum pay for different levels of administrative positions. Each LEA not only assigns each central office administrator to one of these levels but also determines how to compensate individuals within the range specified. PRC 002 is a dollar allotment, not a position allotment, so actual salaries paid determine how many individuals can be funded from the State allotment and how many have to be paid from other sources.

In some cases, Federal grants can pay for the percentage of time that an administrator supervises that program. In general, however, local funds have to be used to make up the difference when all central office administrators cannot be paid within the funds allotted by the State. Local funds are also required when the salary paid to an administrator exceeds the pay ranges established by the State.

In addition to the administrators paid from the Central Office allotment with either local or State funds, there are three other Directors paid from other funding sources: the Director of Technology (local PRC 015), the Director of Communications (local PRC 897), and the Director of Federal Programs (Federal PRC’s 50 and 51 and local 104). A part of the Federal Programs Director has to be paid locally because of a limitation on administrative costs chargeable to the Federal PRC 104 grant.

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PRC 002 - Central Office Administration				
Account	Description	2014-2015 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-6110-002-113-	DIRECTORS OF ELEMENTARY, SECONDARY E	\$109,313.00	\$109,313.25	\$124,018.00
1-6110-002-211-	DIR ELEM/SECONDARY ED - SOCIAL SECURIT	\$8,187.00	\$8,168.84	\$9,156.00
1-6110-002-221-	DIR ELEM/SECONDARY ED - RETIREMENT CO	\$13,055.00	\$13,055.34	\$12,717.00
1-6110-002-231-	DIR ELEM/SECONDARY ED - HEALTH INSURAN	\$5,378.00	\$5,377.44	\$5,471.00
1-6120-002-113-	DIRECTOR CAREER TECHNICAL EDUCATION	\$71,340.00	\$71,340.12	\$71,340.00
1-6120-002-211-	DIR CAREER TECH EDUC - SOCIAL SECURITY	\$5,045.00	\$5,044.92	\$5,458.00
1-6120-002-221-	DIR CAREER TECH EDUC - RETIREMENT CON	\$10,851.00	\$10,850.88	\$11,421.00
1-6120-002-231-	DIR CAREER TECH EDUC - HEALTH INSURANC	\$5,378.00	\$5,377.44	\$5,471.00
1-6201-002-113-	ASST DIRECTOR - SPECIAL EDUCATION	\$78,283.00	\$78,283.04	\$78,536.00
1-6201-002-211-	ASST DIR SPEC EDUC - SOCIAL SECURITY	\$5,958.00	\$5,957.72	\$6,008.00
1-6201-002-221-	ASST DIR SPEC EDUC - RETIREMENT CONTRI	\$11,907.00	\$11,906.81	\$12,302.00
1-6201-002-231-	ASST DIR SPEC EDUC - HEALTH INSURANCE	\$5,378.00	\$5,377.44	\$5,471.00
1-6580-002-113-	DIRECTOR OF MAINTENANCE	\$87,508.00	\$87,507.96	\$87,508.00
1-6580-002-211-	DIR OF MAINTENANCE - SOCIAL SECURITY	\$6,437.00	\$6,437.43	\$6,694.00
1-6580-002-221-	DIR OF MAINTENANCE - RETIREMENT CONTRI	\$13,310.00	\$13,309.93	\$14,010.00
1-6580-002-231-	DIR OF MAINTENANCE - HEALTH INSURANCE	\$5,378.00	\$5,377.44	\$5,471.00
1-6611-002-115-	CHIEF FINANCIAL OFFICER	\$95,500.00	\$95,500.08	\$95,500.00
1-6611-002-211-	CHIEF FINANCIAL OFFICER SOC SECURITY	\$7,218.00	\$7,217.77	\$7,306.00
1-6611-002-221-	CHIEF FINANCIAL OFFICER RETIREMENT CON	\$14,526.00	\$14,525.53	\$15,289.00
1-6611-002-231-	CHIEF FINANCIAL OFFICER HEALTH INSURANC	\$5,378.00	\$5,377.44	\$5,471.00
1-6621-002-113-	PERSONNEL ADMINISTRATOR	\$100,543.00	\$100,542.84	\$100,543.00
1-6621-002-211-	PERSONNEL ADMINISTRATOR - SOC SECURIT	\$7,395.00	\$7,395.42	\$7,692.00
1-6621-002-221-	PERSONNEL ADMINISTRATOR - RETIREMENT	\$15,293.00	\$15,292.56	\$15,750.00
1-6621-002-231-	PERSONNEL ADMINISTRATOR - HEALTH INSU	\$5,378.00	\$5,377.44	\$5,471.00
1-6710-002-113-	DIRECTOR OF TESTING	\$78,376.00	\$78,376.44	\$67,000.00
1-6710-002-211-	DIRECTOR OF TESTING - SOCIAL SECURITY	\$5,846.00	\$5,845.88	\$5,126.00
1-6710-002-221-	DIRECTOR OF TESTING - RETIREMENT CONTR	\$11,921.00	\$11,921.04	\$10,495.00
1-6710-002-231-	DIRECTOR OF TESTING - HEALTH INSURANCE	\$5,378.00	\$5,377.44	\$5,471.00
1-6820-002-113-	DIRECTOR OF STUDENT SERVICES	\$81,607.00	\$81,606.84	\$81,607.00
1-6820-002-211-	DIR OF STUDENT SERVICES - SOCIAL SECURI	\$6,179.00	\$6,178.82	\$6,243.00
1-6820-002-221-	DIR OF STUDENT SERVICES - RETIREMENT CO	\$12,412.00	\$12,412.44	\$13,065.00
1-6820-002-231-	DIR OF STUDENT SERVICES - HEALTH INSURA	\$5,378.00	\$5,377.44	\$5,471.00
1-6941-002-111-	SUPERINTENDENT	\$139,496.00	\$139,496.04	\$139,496.00
1-6941-002-211-	SUPERINTENDENT - SOCIAL SECURITY	\$7,362.00	\$7,362.48	\$10,671.00
1-6941-002-221-	SUPERINTENDENT - RETIREMENT CONTRIBUT	\$21,217.00	\$21,217.32	\$22,332.00
1-6941-002-231-	SUPERINTENDENT - HEALTH INSURANCE	\$5,378.00	\$5,377.44	\$5,471.00
1-6942-002-118-	ASSISTANT SUPERINTENDENT	\$85,500.00	\$85,500.00	\$78,000.00
1-6942-002-211-	ASSSOC/ASST SUPERINTENDENT - SOC SECI	\$6,187.00	\$6,187.10	\$5,967.00
1-6942-002-221-	ASSSOC/ASST SUPERINTENDENT - RETIREME	\$13,004.00	\$13,004.52	\$12,338.00
1-6942-002-231-	ASSSOC/ASST SUPERINTENDENT - HEALTH IN	\$5,378.00	\$5,377.44	\$5,471.00
1-7200-002-113-	DIRECTOR OF CHILD NUTRITION	\$69,544.00	\$0.00	\$69,700.00
1-7200-002-211-	DIR OF CHILD NUTRITION - SOC SECURITY	\$5,332.00	\$0.00	\$5,332.00
1-7200-002-221-	DIR OF CHILD NUTRITION - RETIREMENT CONT	\$10,601.00	\$0.00	\$10,918.00
1-7200-002-231-	DIR OF CHILD NUTRITION - HEALTH INSURANC	\$5,378.00	\$0.00	\$5,471.00
1-8400-002-715-	TRANSFER FOR CHILD NUTRITION DIRECTOR	\$98,000.00	\$92,781.89	\$0.00
<b>Total Paid by State Allotment</b>		<b>\$1,373,411.00</b>	<b>\$1,277,315.65</b>	<b>\$1,279,719.00</b>

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2-6110-002-113-	CURRICULUM DIRECTORS	\$57,021.00	\$57,020.89	<b>\$40,250.00</b>
2-6110-002-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6110-002-181-	SUPPLEMENT-CURRICULAR SUPPORT	\$8,659.00	\$8,658.53	<b>\$17,225.00</b>
2-6110-002-184-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$0.00	\$2,716.88	<b>\$1,811.00</b>
2-6110-002-211-	EMPLOYER'S SOC SECURITY	\$5,025.00	\$5,024.58	<b>\$4,593.00</b>
2-6110-002-221-	EMPLOYER'S RET CONTRIB	\$1,317.00	\$1,316.96	<b>\$1,311.00</b>
2-6110-002-232-	CURRICULUM DIRECTOR - WORKERS COMP	\$476.00	\$520.74	<b>\$0.00</b>
2-6120-002-181-	DIR CAREER/TECH EDUCATN-LOCAL SUPPLEI	\$7,776.00	\$7,776.07	<b>\$7,683.00</b>
2-6120-002-211-	EMPLOYER'S SOC SECURITY-DIR/CTE LOC SU	\$595.00	\$594.87	<b>\$588.00</b>
2-6120-002-221-	EMPLOYER'S RET CONTRIB-DIR/CTE LOC SUP	\$1,183.00	\$1,182.74	<b>\$1,177.00</b>
2-6120-002-232-	DIR CAREER/TECH EDUCATION - WORKERS C	\$62.00	\$61.59	<b>\$0.00</b>
2-6201-002-181-	LOCAL SUPPLEMENT-ASST DIR SPECIAL SER	\$6,569.00	\$6,568.73	<b>\$8,458.00</b>
2-6201-002-211-	EMPLOYER'S SOC SECURITY-A DIR SP SRV L	\$503.00	\$502.51	<b>\$647.00</b>
2-6201-002-221-	EMPLOYER'S RET CONTRIB-A DIR SP SRV LSI	\$999.00	\$999.13	<b>\$1,296.00</b>
2-6201-002-232-	ASST DIR SPECIAL SERVICES - WORKERS CO	\$50.00	\$52.08	<b>\$0.00</b>
2-6550-002-113-	DIRECTOR TRANSPORTATION	\$71,158.00	\$71,157.84	<b>\$0.00</b>
2-6550-002-181-	DIR TRANSPORTATION - LOCAL SUPPLEMENT	\$7,561.00	\$7,560.65	<b>\$0.00</b>
2-6550-002-184-	LONGEVITY	\$1,090.00	\$1,089.32	<b>\$0.00</b>
2-6550-002-211-	EMPLOYER'S SOC SECURITY-DIR TRANSP LS	\$6,002.00	\$6,002.03	<b>\$0.00</b>
2-6550-002-221-	EMPLOYER'S RET CONTRIB-DIR TRANSP LSU	\$12,139.00	\$12,138.77	<b>\$0.00</b>
2-6550-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$5,378.00	\$5,377.44	<b>\$0.00</b>
2-6550-002-232-	DIR TRANSPORTATION - WORKERS COMP	\$629.00	\$632.76	<b>\$0.00</b>
2-6570-002-113-	DIRECTOR OF FACILITIES PLANNING	\$94,085.00	\$94,084.68	<b>\$94,085.00</b>
2-6570-002-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6570-002-181-	SUPPLEMENT-DIRECTOR OF FACILITIES PLAN	\$10,255.00	\$10,255.23	<b>\$10,133.00</b>
2-6570-002-184-	LONGEVITY PAY	\$2,117.00	\$2,234.54	<b>\$2,117.00</b>
2-6570-002-211-	EMPLOYER'S SOC SECURITY-DIR FACILITIES	\$7,363.00	\$7,363.00	<b>\$8,192.00</b>
2-6570-002-221-	EMPLOYER'S RET CONTRIB -DIR FACILITIES	\$16,192.00	\$16,192.05	<b>\$16,290.00</b>
2-6570-002-231-	EMPLOYER-PAID HEALTH IN-DIR FACILITIES	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6570-002-232-	DIR FACILITIES INSTRUCTION - WORK COMP	\$843.00	\$844.04	<b>\$0.00</b>
2-6580-002-181-	DIRECTOR MAINTENANCE-LOCAL SUPPLEMEI	\$9,538.00	\$9,538.37	<b>\$9,425.00</b>
2-6580-002-211-	EMPLOYER'S SOC SECURITY-DIR MAINT LSU	\$730.00	\$729.69	<b>\$721.00</b>
2-6580-002-221-	EMPLOYER'S RET CONTRIB-DIR MAINT LSU	\$1,451.00	\$1,450.79	<b>\$1,444.00</b>
2-6580-002-232-	DIR MAINTENANCE - WORK COMP	\$76.00	\$75.55	<b>\$0.00</b>
2-6611-002-181-	SUPPLEMENT- CHIEF FINANCIAL OFFICERYAE	\$10,410.00	\$10,409.42	<b>\$10,285.00</b>
2-6611-002-211-	EMPLOYER'S SOC SECURITY-CHIEF FINANCIA	\$796.00	\$796.32	<b>\$787.00</b>
2-6611-002-221-	EMPLOYER'S RET CONTRIB -CHIEF FINANCIA	\$1,583.00	\$1,583.26	<b>\$1,576.00</b>
2-6611-002-232-	CHIEF FINANCIAL OFFICER - WORK COMP	\$82.00	\$82.46	<b>\$0.00</b>
2-6621-002-181-	PERSONNEL ADMINISTRAT - LOCAL SUPPLEM	\$11,069.00	\$11,069.47	<b>\$10,828.00</b>
2-6621-002-184-	LONGEVITY	\$0.00	(\$5.06)	<b>\$0.00</b>
2-6621-002-187-	SUPPLEMENT FOR PERSONNEL ADMINISTRA	\$1,012.00	\$1,011.96	<b>\$1,012.00</b>
2-6621-002-211-	EMPLOYER'S SOC SECURITY-SFO LSU	\$924.00	\$924.22	<b>\$906.00</b>
2-6621-002-221-	EMPLOYER'S RET CONTRIB-SFO LSU	\$1,838.00	\$1,837.63	<b>\$1,814.00</b>
2-6621-002-232-	PERSONNEL ADMINISTRATOR - WORK COMP	\$95.00	\$96.02	<b>\$0.00</b>
2-6710-002-181-	DIRECTOR TESTING-LOCAL SUPPLEMENT	\$9,170.00	\$9,170.04	<b>\$7,216.00</b>
2-6710-002-211-	EMPLOYER'S SOC SECURITY-DIR TESTING LS	\$702.00	\$701.51	<b>\$552.00</b>
2-6710-002-221-	EMPLOYER'S RET COTNRIB-DIR TESTING LSU	\$1,395.00	\$1,394.76	<b>\$1,105.00</b>
2-6710-002-232-	DIRECTOR TESTING - WORK COMP	\$73.00	\$72.64	<b>\$0.00</b>
2-6820-002-181-	DIR STUDENT ACCOUNTING-LOCAL SUPPLEM	\$9,548.00	\$9,548.00	<b>\$8,789.00</b>
2-6820-002-211-	DIRECTOR OF STUDENT SERVICES	\$730.00	\$730.43	<b>\$672.00</b>
2-6820-002-221-	DIRECTOR OF STUDENT SERVICES	\$1,452.00	\$1,452.25	<b>\$1,346.00</b>
2-6820-002-232-	DIR STUDENT SERVICES - WORK COMP	\$76.00	\$75.63	<b>\$0.00</b>

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2-6941-002-181-	SUPERINTENDENT SUPPLEMENTS	\$19,332.00	\$19,332.17	\$15,024.00
2-6941-002-184-	LONGEVITY- SUPERINTENDENTS OFFICE	\$928.00	\$927.63	\$0.00
2-6941-002-187-	SUPERINTENDENT ADDITIONAL SALARY	\$23,388.00	\$23,388.26	\$21,923.00
2-6941-002-211-	EMPLOYER'S SOC SECURITY-SUPERINTENDE	\$2,365.00	\$2,364.95	\$2,826.00
2-6941-002-221-	EMPLOYER'S RET CONTRIB -SUPERINTENDEN	\$6,639.00	\$6,638.86	\$5,660.00
2-6941-002-231-	EMPLOYER-PAID HEALTH IN-SUPERINTENDEN	\$0.00	\$0.00	\$0.00
2-6941-002-232-	SUPERINTENDENT - WORK COMP	\$319.00	\$346.06	\$0.00
2-6942-002-112-	ASSOCIATE SUPERINTENDENT	\$101,732.00	\$101,732.40	\$101,732.00
2-6942-002-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-6942-002-181-	ASST/ASSC SUPERINTENDEN-LOCAL SUPPLE	\$21,387.00	\$21,387.10	\$19,357.00
2-6942-002-184-	LOCAL LONGEVITY-ASSOC SUPERINTENDENT	\$3,290.00	\$4,349.72	\$4,578.00
2-6942-002-187-	ASSOCIATE SUPERINTENDENT ADDITONAL S/	\$19,112.00	\$19,111.72	\$12,112.00
2-6942-002-211-	EMPLOYER'S SOC SECURITY-ASSOC SUPERI	\$10,308.00	\$10,308.06	\$10,597.00
2-6942-002-221-	EMPLOYER'S RET CONTRIB -ASSOC SUPERIN	\$22,134.00	\$22,133.80	\$21,108.00
2-6942-002-231-	EMPLOYER-PAID HEALTH IN-ASSOC SUPERIN	\$5,378.00	\$5,377.44	\$5,471.00
2-6942-002-232-	ASST/ASSC SUPERINTENDENT - WORK COMF	\$1,100.00	\$1,153.76	\$0.00
2-7200-002-181-	DIR CHILD NUTRITION - LOCAL SUPPLEMENT	\$7,135.00	\$0.00	\$7,507.00
2-7200-002-211-	EMPLOYER'S SOCIAL SECURITY LOCAL SUPP	\$546.00	\$0.00	\$574.00
2-7200-002-221-	EMPLOYER'S RETIREMENT CONT LOCAL SUP	\$1,085.00	\$0.00	\$1,150.00
2-7200-002-232-	WORKERS COMP	\$59.00	(\$1.95)	\$0.00
2-8400-002-715-	TRANSFER TO CHILD NUTRITION FUND	\$9,000.00	\$8,824.02	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$648,412.00</b>	<b>\$643,425.45</b>	<b>\$511,674.00</b>
	<b>Total Paid by All Funds</b>	<b>\$2,021,823.00</b>	<b>\$1,920,741.10</b>	<b>\$1,791,393.00</b>



# PRC 003

## Non-instructional Support Personnel

The PRC 003 Non-instructional Support Personnel allotment can be used to pay the following types of employees:

- Substitutes for classroom teachers
- Custodians
- Clerical Staff (Office Personnel)

The State pays “non-contributory employee benefits” – longevity pay, leave payouts when an employee separates, and both unemployment and workers’ compensation insurance – from a separate non-budgeted allotment (PRC 009) rather than charging them to the same allotment that pays the employee’s salary and other benefits – social security, retirement, and health insurance.

This State practice influences how PRC 003 funds are used. Because workers’ compensation premiums for “blue collar” workers such as custodians is 6.3 times as high as the rate for “white collar” workers such as office personnel, the maximum value is received from State PRC 003 funds when they are used to pay for custodians rather than other job categories. Funds left in State PRC 003 after covering custodians’ pay and benefits are used to pay clerical personnel.

The following clerical positions categories are currently paid from local PRC 003.

**School-based:**

NCWise Clerical - All schools  
Head Secretary/Treasurers-Elementary  
Bookkeepers - High & Middle  
Secretary to Principal-High & Middle  
Guidance Clerical - High  
Sec. to Asst Principal - High

**Central Office:**

Maintenance Department Clerical  
Payroll  
Accounts Payable  
Personnel  
Benefits  
Media Department  
Student Services Clerical  
Communications  
Testing Department Clerical  
Curriculum Clerical  
Career Tech Ed Clerical  
Purchasing Clerical  
Facilities Planning Clerical

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PRC 003 - Non-Instructional Support Personnel				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5401-003-151-	OFFICE SUPPORT	\$28,267.00	\$28,267.52	\$0.00
1-5401-003-211-	EMPLOYER'S FICA	\$2,162.00	\$2,162.46	\$0.00
1-5401-003-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$4,299.00	\$4,299.50	\$0.00
1-5401-003-231-	EMPLOYER'S HOSPITALIZATION	\$5,848.00	\$5,847.52	\$0.00
1-5403-003-151-	SCHOOL TREASURER	\$236,995.00	\$236,994.60	\$0.00
1-5403-003-199-	OVERTIME	\$197.00	\$196.66	\$0.00
1-5403-003-211-	SCHOOL TREASURER - SOCIAL SECURITY	\$17,394.00	\$17,393.67	\$0.00
1-5403-003-221-	SCHOOL TREASURER - RETIREMENT CONTRIB	\$36,077.00	\$36,076.86	\$0.00
1-5403-003-231-	SCHOOL TREASURER - HEALTH INSURANCE	\$45,120.00	\$45,119.80	\$0.00
1-6540-003-173-	CUSTODIAN	\$3,908,181.00	\$3,908,181.41	\$4,152,738.00
1-6540-003-199-	CUSTODIAN OVERTIME PAY	\$7,542.00	\$7,542.12	\$0.00
1-6540-003-211-	CUSTODIAN SOCIAL SECURITY	\$289,136.00	\$289,135.71	\$321,578.00
1-6540-003-221-	CUSTODIAN RETIREMENT CONTRIBUTION	\$556,126.00	\$556,126.06	\$604,467.00
1-6540-003-231-	CUSTODIAN HEALTH INSURANCE	\$892,831.00	\$892,831.11	\$800,043.00
	<b>Total Paid by State Allotment</b>	<b>\$6,030,175.00</b>	<b>\$6,030,175.00</b>	<b>\$5,878,826.00</b>
2-5110-003-162-	SUBSTITUTE - REGULAR TEACHER ABSENCE	\$643,947.00	\$583,429.38	\$666,092.00
2-5110-003-167-	TEACHER ASSISTANT SUB	\$959.00	\$958.84	\$959.00
2-5110-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5110-003-181-	LOCAL SUPPLEMENT	\$305.00	\$304.60	\$1,395.00
2-5110-003-211-	SOC SECURITY-REG TEACHER ABSENCE-PRC	\$78,751.00	\$44,735.14	\$51,193.00
2-5110-003-221-	RETIREMENT FOR TA SERVING AS SUBSTITUT	\$5,426.00	\$5,425.25	\$3,606.00
2-5110-003-231-	EMPLOYER-PAID HEALTH INSURANCE-SUBST	\$3,376.00	\$3,375.49	\$5,471.00
2-5110-003-232-	SUBSTITUTE-REGULAR TEACHER - WORK COI	\$8,155.00	\$4,618.31	\$8,155.00
2-5111-003-162-	SUBSTITUTE - REGULAR TEACHER ABSENCE	\$1,257.00	\$1,256.88	\$1,257.00
2-5111-003-211-	EMPLOYER'S FICA	\$97.00	\$96.19	\$96.00
2-5111-003-232-	SUBSTITUTE JROTC INSTRUCTOR - WORK COI	\$0.00	\$9.97	\$0.00
2-5112-003-162-	SUBSTITUTE-REG ABSENCE-CULTURAL ARTS	\$69,715.00	\$69,714.70	\$69,715.00
2-5112-003-211-	SOC SECURITY-REG ABSENCE CULTURAL AR	\$5,336.00	\$5,335.09	\$5,333.00
2-5112-003-221-	EMPLOYER'S RET CONTRIB-SUB FOR CULTUR	\$87.00	\$86.06	\$0.00
2-5112-003-232-	SUBSTITUTE CULTURAL ARTS - WORK COMP	\$0.00	\$552.73	\$0.00
2-5113-003-162-	SUBSTITUTE FOR REG ABSENCE - P E TEACH	\$51,333.00	\$51,333.28	\$73,478.00
2-5113-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5113-003-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$1,395.00
2-5113-003-211-	SOC SECURITY-SUB FOR REG ABSENCE PE T	\$3,929.00	\$3,928.65	\$5,785.00
2-5113-003-221-	EMPLOYER'S RET CONTRIB-SUB PHYSICAL E	\$18.00	\$17.11	\$3,606.00
2-5113-003-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$5,471.00
2-5113-003-232-	SUBSTITUTE-PHYSICAL EDUCATION - WORK C	\$0.00	\$407.00	\$0.00
2-5114-003-162-	SUB-REG ABSENCE-FOREIGN LANGUAGE TEA	\$22,994.00	\$22,993.75	\$22,994.00
2-5114-003-211-	EMPLOYER'S SOC SECURITY-FOREIGN LANG	\$1,760.00	\$1,759.73	\$1,759.00
2-5114-003-232-	SUBSTITITE-FOREIGN LANGUAGE - WORK CC	\$0.00	\$182.31	\$0.00
2-5117-003-162-	SUBSTITUTE FOR REG ABSENCE-MATH TEAC	\$149,791.00	\$149,790.99	\$149,791.00
2-5117-003-211-	EMPLOYER'S SOC SECURITY-MATH/SCIENCE	\$11,464.00	\$11,463.74	\$11,459.00
2-5117-003-221-	EMPLOYER'S RET CONTRIB-SUB MATH/SCIEN	\$366.00	\$366.20	\$0.00
2-5117-003-232-	SUBSTITUTE-MATH/SCIENCE TCH - WORK COI	\$0.00	\$1,187.62	\$0.00
2-5128-003-162-	SUBSTITUTE	\$2,553.00	\$2,552.50	\$2,553.00
2-5128-003-211-	EMPLOYER'S FICA	\$195.00	\$195.37	\$195.00
2-5128-003-232-	WORKERS COMPENSATION	\$0.00	\$20.24	\$0.00



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2-5210-003-162-	SUBSTITUTE-SPECIAL ED. TEACHERS	\$4,294.00	\$4,293.50	\$4,294.00
2-5210-003-211-	EMPLOYER'S SOCIAL SECURITY- SPEC ED TE	\$329.00	\$328.59	\$328.00
2-5210-003-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$34.00	\$34.23	\$0.00
2-5210-003-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$0.00	\$34.04	\$0.00
2-5212-003-162-	SUBSTITUTE TEACHER-SELF CONTAINED CLA	\$1,390.00	\$1,389.50	\$1,390.00
2-5212-003-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN	\$107.00	\$106.34	\$106.00
2-5212-003-232-	SUBSTITUTE-SELF CONTAINED CLS - WORK C	\$0.00	\$11.02	\$0.00
2-5213-003-162-	SUBSTITUTE FOR RESOURCE TEACHER PAID	\$7,756.00	\$7,755.80	\$7,756.00
2-5213-003-211-	EMPLOYER'S SOC SECURITY-RESOURCE SUB	\$594.00	\$593.57	\$593.00
2-5213-003-221-	RETIREMENT CONTRIBUTION FOR SUBSTITUT	\$7.00	\$7.45	\$0.00
2-5213-003-232-	SUBSTITUTE-RESOURCE TCH - WORK COMP	\$0.00	\$61.49	\$0.00
2-5310-003-162-	SUBS FOR ALTERNATIVE SCHOOL/PROGRAM	\$1,413.00	\$1,413.00	\$1,413.00
2-5310-003-211-	EMPLOYER'S SOCIAL SECURITY	\$108.00	\$108.14	\$108.00
2-5310-003-232-	WORKERS COMP PREMIUMS	\$0.00	\$11.27	\$0.00
2-5317-003-162-	SUB PAY-ALTERNATIVE SCHOOL MATH/SCIEN	\$738.00	\$738.00	\$738.00
2-5317-003-211-	EMPLOYER'S SOC SECURITY-ALT SCH MATH/	\$57.00	\$56.48	\$56.00
2-5317-003-232-	WORKERS COMP	\$0.00	\$5.85	\$0.00
2-5330-003-163-	SUB-TITLE I TEACHER PAID STATE PRC 001	\$173.00	\$173.00	\$173.00
2-5330-003-211-	SOC SECURITY-SUB-TITLE I TEACH S PRC 001	\$13.00	\$13.24	\$13.00
2-5331-003-162-	SUB-TITLE I TEACHER PAID STATE PRC 001	\$6,156.00	\$6,155.50	\$6,156.00
2-5331-003-211-	SOC SECURITY-SUB-TITLE I TEACH S PRC 001	\$471.00	\$471.09	\$471.00
2-5331-003-232-	SUBSTITITE-TITLE 1 TEACHER - WORK COMP	\$0.00	\$48.80	\$0.00
2-5401-003-151-	SECRETARY TO THE PRINCIPAL	\$370,635.00	\$342,808.44	\$363,448.00
2-5401-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$9,750.00
2-5401-003-181-	SECRETARY TO THE PRINC LOCAL SUPPLEM	\$39,917.00	\$39,917.38	\$39,143.00
2-5401-003-184-	LONGEVITY PAY	\$5,288.00	\$10,821.86	\$9,864.00
2-5401-003-199-	OVERTIME FOR SEC TO THE PRINCIPAL	\$190.00	\$190.45	\$0.00
2-5401-003-211-	EMPLOYER'S SOC SECURITY-SECRE TO PRIN	\$31,408.00	\$27,133.15	\$32,299.00
2-5401-003-221-	EMPLOYER'S RET CONTRIB -SECRE TO PRINC	\$62,910.00	\$59,051.91	\$63,188.00
2-5401-003-231-	EMPLOYER-PAID HEALTH IN-SECRE TO PRINC	\$69,914.00	\$64,059.20	\$71,123.00
2-5401-003-232-	SECRETART TO PRINCIPAL - WORK COMP	\$3,253.00	\$3,068.74	\$3,253.00
2-5402-003-151-	SECRETARY TO ASSISTANT PRINCIPAL(S)	\$129,941.00	\$129,813.67	\$153,518.00
2-5402-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$5,250.00
2-5402-003-181-	SEC TO ASST PRINCIPAL LOCAL SUPPLEMEN	\$13,995.00	\$14,145.49	\$16,534.00
2-5402-003-184-	LONGEVITY PAY	\$2,770.00	\$2,618.92	\$2,444.00
2-5402-003-185-	BONUS LEAVE PAYOUT	\$41.00	\$40.36	\$0.00
2-5402-003-188-	ANNUAL LEAVE PAYOUT	\$2,816.00	\$2,815.50	\$0.00
2-5402-003-199-	SEC TO ASST PRINCIPAL OVERTIME	\$626.00	\$626.91	\$0.00
2-5402-003-211-	EMPLOYER'S SOC SECURITY-SECRE TO A PR	\$11,166.00	\$10,275.90	\$13,598.00
2-5402-003-221-	EMPLOYER'S RET CONTRIB -SECRE TO A PRI	\$22,363.00	\$22,859.39	\$26,426.00
2-5402-003-231-	EMPLOYER-PAID HEALTH IN-SECRE TO A PRI	\$32,268.00	\$31,999.80	\$38,297.00
2-5402-003-232-	SECRETARY TO ASST PRINCIPAL - WORK CO	\$1,156.00	\$1,165.02	\$1,156.00
2-5403-003-151-	HEAD SECRETARY/TREASURER	\$1,140,656.00	\$902,954.70	\$1,161,144.00
2-5403-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$31,500.00
2-5403-003-181-	SCHOOL TREASURER LOCAL SUPPLEMENT	\$122,849.00	\$122,742.68	\$125,055.00
2-5403-003-184-	LONGEVITY PAY	\$7,808.00	\$22,021.86	\$26,768.00
2-5403-003-185-	BONUS LEAVE PAY-OUT-SCHOOL TREASURE	\$1.00	(\$7.65)	\$0.00
2-5403-003-188-	ANNUAL LEAVE PAY-OUT-SCHOOL TREASURE	\$5,168.00	\$3,271.26	\$0.00
2-5403-003-199-	OVERTIME FOR SCHOOL TREASURER	\$1,747.00	\$1,781.65	\$0.00
2-5403-003-211-	SCHOOL TREASURER - SOCIAL SECURITY	\$96,900.00	\$76,043.81	\$102,852.00
2-5403-003-221-	SCHOOL TREASURER - RETIREMENT CONTRIB	\$194,088.00	\$157,412.41	\$201,147.00
2-5403-003-231-	SCHOOL TREASURER - HEALTH INSURANCE	\$220,498.00	\$171,794.03	\$229,782.00
2-5403-003-232-	SCHOOL TREASURER - WORK COMP	\$10,095.00	\$8,078.36	\$10,095.00

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2-5810-003-162-	SUBSTITUTE FOR MEDIA SPECIALIST	\$17,849.00	\$17,848.50	<b>\$17,849.00</b>
2-5810-003-167-	TEACHER ASSISTANT SUB	\$77.00	\$76.71	<b>\$77.00</b>
2-5810-003-211-	EMPLOYER'S SOC SECURITY-SUB MEDIA SPE	\$1,382.00	\$1,371.84	<b>\$1,371.00</b>
2-5810-003-221-	EMPLOYER'S SOC SECURITY-SUB FOR MEDIA	\$8.00	\$7.45	<b>\$0.00</b>
2-5810-003-232-	SUBSTITUTE-MEDIA SPECIALIST - WORK COM	\$0.00	\$142.12	<b>\$0.00</b>
2-5820-003-151-	N C WISE CLERICAL STAFF	\$907,826.00	\$882,735.45	<b>\$896,787.00</b>
2-5820-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$25,875.00</b>
2-5820-003-181-	NC WISE OFFICE PERSONNL LOCAL SUPPLEM	\$97,773.00	\$94,663.62	<b>\$96,584.00</b>
2-5820-003-184-	LONGEVITY PAY	\$16,674.00	\$16,776.43	<b>\$18,388.00</b>
2-5820-003-188-	ANNUAL LEAVE PAYOUT-NC WISE OFFICE ST	\$0.00	\$461.34	<b>\$0.00</b>
2-5820-003-199-	N C WISE CLERICAL STAFF OVERTIME	\$3,014.00	\$3,043.51	<b>\$0.00</b>
2-5820-003-211-	EMPLOYER'S SOC SECURITY-NC WISE CLERI	\$78,204.00	\$72,451.02	<b>\$79,379.00</b>
2-5820-003-221-	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$151,596.00	\$151,097.73	<b>\$152,618.00</b>
2-5820-003-231-	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$195,401.00	\$177,225.76	<b>\$190,117.00</b>
2-5820-003-232-	NC WISE OFFICE PERSONNEL - WORK COMP	\$8,098.00	\$7,727.20	<b>\$8,098.00</b>
2-5830-003-151-	SECRETARY TO GUIDANCE COUNSELORS	\$172,377.00	\$171,071.65	<b>\$171,778.00</b>
2-5830-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$5,625.00</b>
2-5830-003-181-	GUIDANCE OFFICE PERSONNEL LOCAL SUPP	\$18,565.00	\$16,220.01	<b>\$18,500.00</b>
2-5830-003-184-	LONGEVITY PAY-GUIDANCE SECRETARY	\$3,379.00	\$3,533.56	<b>\$3,310.00</b>
2-5830-003-188-	ANNUAL LEAVE PAYOUT	\$565.00	\$564.50	<b>\$0.00</b>
2-5830-003-199-	OVERTIME FOR GUIDANCE SECRETARY	\$358.00	\$375.37	<b>\$0.00</b>
2-5830-003-211-	EMPLOYER'S SOC SECURITY-SEC TO GUIDAN	\$14,866.00	\$14,043.40	<b>\$15,240.00</b>
2-5830-003-221-	EMPLOYER'S RET CONTRIB-SEC TO GUIDANC	\$29,772.00	\$29,109.99	<b>\$29,658.00</b>
2-5830-003-231-	EMPLOYER-PAID HEALTH IN-SEC TO GUIDANC	\$41,231.00	\$39,119.28	<b>\$41,033.00</b>
2-5830-003-232-	SECRETARY GUIDANCE COUNSELOR-WORK C	\$1,540.00	\$1,488.13	<b>\$1,540.00</b>
2-6110-003-151-	CURRICULUM OFFICE PERSONNEL	\$55,181.00	\$55,273.82	<b>\$55,181.00</b>
2-6110-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6110-003-181-	REG CURR SUPPORT/DEV SRV LOC SUPPLEM	\$5,943.00	\$5,942.95	<b>\$5,943.00</b>
2-6110-003-184-	LONGEVITY	\$666.00	\$740.06	<b>\$666.00</b>
2-6110-003-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$2,466.66	<b>\$0.00</b>
2-6110-003-199-	OVERTIME CURRICULUM OFFICE PERSONNEL	\$27.00	\$28.78	<b>\$0.00</b>
2-6110-003-211-	EMPLOYER'S SOC SECURITY-CURRICULUM O	\$4,727.00	\$4,676.07	<b>\$4,842.00</b>
2-6110-003-221-	EMPLOYER'S RET CONTRIB -CURRICULUM OF	\$9,467.00	\$9,796.87	<b>\$9,466.00</b>
2-6110-003-231-	EMPLOYER-PAID HEALTH IN-CURRICULUM OF	\$10,756.00	\$10,754.88	<b>\$10,942.00</b>
2-6110-003-232-	CURRICULUM OFFICE PERSONNEL - WORK C	\$490.00	\$483.39	<b>\$490.00</b>
2-6120-003-151-	OFFICE PERSONNEL	\$25,578.00	\$25,390.00	<b>\$37,240.00</b>
2-6120-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,125.00</b>
2-6120-003-181-	SUPPLEMENT-CTE SUPPORT	\$2,755.00	\$2,754.75	<b>\$4,011.00</b>
2-6120-003-184-	LONGEVITY	\$384.00	\$0.00	<b>\$175.00</b>
2-6120-003-199-	OVERTIME PAY	\$18.00	\$17.94	<b>\$0.00</b>
2-6120-003-211-	EMPLOYER'S SOC SECURITY	\$2,197.00	\$2,004.71	<b>\$3,255.00</b>
2-6120-003-221-	EMPLOYER'S RET CONTRIB	\$4,400.00	\$4,288.47	<b>\$4,341.00</b>
2-6120-003-231-	EMPLOYER-PAID HEALTH IN	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6120-003-232-	CTE SUPPORT PERSONNEL - WORK COMP	\$228.00	\$215.97	<b>\$228.00</b>
2-6540-003-173-	CUSTODIAN	\$52,432.00	\$111,141.77	<b>\$0.00</b>
2-6540-003-181-	CUSTODIAN LOCAL SUPPLMENT	\$456,155.00	\$436,957.46	<b>\$447,250.00</b>
2-6540-003-199-	CUSTODIAN OVERTIME	\$0.00	\$176.39	<b>\$0.00</b>
2-6540-003-211-	EMPLOYER'S SOC SECURITY-CUSTODIAN LSU	\$44,941.00	\$42,213.55	<b>\$34,215.00</b>
2-6540-003-221-	EMPLOYER'S RET CONTRIB-CUSTODIAN LSU	\$89,127.00	\$79,975.43	<b>\$64,314.00</b>
2-6540-003-231-	EMPLOYER-PAID HEALTH INSURANCE	\$630.00	\$629.14	<b>\$200,000.00</b>
2-6540-003-232-	CUSTODIAN - WORKERS COMP	\$31,694.00	\$23,299.60	<b>\$31,694.00</b>

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2-6570-003-151	SECRETARY-FACILITIES PLANNING	\$28,690.00	\$28,689.24	\$28,142.00
2-6570-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-6570-003-181	SUPPLEMENT-FACILITIES PLANNING	\$3,031.00	\$3,030.94	\$3,031.00
2-6570-003-184	LONGEVITY	\$756.00	\$621.95	\$633.00
2-6570-003-188	ANNUAL LEAVE PAYOUT	\$70.00	\$0.00	\$0.00
2-6570-003-211	EMPLOYER'S SOC SECURITY-FACILITIES PLAN	\$2,490.00	\$2,474.19	\$2,491.00
2-6570-003-221	EMPLOYER'S RET CONTRIB -FACILITIES PLAN	\$4,966.00	\$4,934.36	\$4,873.00
2-6570-003-231	EMPLOYER-PAID HEALTH IN-FACILITIES PLAN	\$252.00	\$0.00	\$5,471.00
2-6570-003-232	FACILITIES PLANNING - WORKERS COMP	\$0.00	\$258.04	\$0.00
2-6580-003-151	OFFICE-MAINTENANCE	\$106,070.00	\$106,625.21	\$106,070.00
2-6580-003-152	MAINTENANCE DEPARTMENT ADMIN SPECIAL	\$29,598.00	\$29,598.00	\$29,598.00
2-6580-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$3,750.00
2-6580-003-181	OFFICE PER-MAINTENANCE-LOCAL SUPPLEM	\$14,611.00	\$14,611.28	\$14,611.00
2-6580-003-184	LONGEVITY-MAINTENANCE OFFICE PERSONN	\$2,257.00	\$2,240.66	\$2,553.00
2-6580-003-199	OVERTIME	\$174.00	\$187.58	\$0.00
2-6580-003-211	EMPLOYER'S SOC SECURITY-MAINTENANCE	\$11,669.00	\$11,367.30	\$11,979.00
2-6580-003-221	EMPLOYER'S RET CONTRIB -MAINTENANCE O	\$23,371.00	\$23,288.71	\$23,414.00
2-6580-003-231	EMPLOYER-PAID HEALTH IN-MAINTENANCE O	\$26,890.00	\$26,887.20	\$27,355.00
2-6580-003-232	OFFICE-MAINTENANCE - WORKERS COMP	\$1,209.00	\$1,182.83	\$1,209.00
2-6615-003-151	PAYROLL OFFICE PERSONNEL	\$133,340.00	\$133,273.85	\$172,068.00
2-6615-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$4,500.00
2-6615-003-181	SUPPLEMENT-PAYROLL	\$14,361.00	\$13,413.44	\$18,532.00
2-6615-003-184	LONGEVITY PAY	\$837.00	\$1,779.35	\$2,144.00
2-6615-003-199	OVERTIME PAY-PAYROLL STAFF	\$229.00	\$239.56	\$0.00
2-6615-003-211	EMPLOYER'S SOC SECURITY-PAYROLL	\$11,362.00	\$11,117.23	\$15,089.00
2-6615-003-221	EMPLOYER'S RET CONTRIB -PAYROLL	\$22,757.00	\$22,504.22	\$29,528.00
2-6615-003-231	EMPLOYER-PAID HEALTH IN-PAYROLL	\$26,890.00	\$26,192.17	\$32,826.00
2-6615-003-232	PAYROLL OFFICE PERSONNEL - WORK COMP	\$1,177.00	\$1,123.90	\$1,177.00
2-6616-003-151	ACCOUNTS PAYABLE OFFICE PERSONNEL	\$78,467.00	\$72,312.80	\$76,734.00
2-6616-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$2,250.00
2-6616-003-181	SUPPLEMENT-ACCOUNTS PAYABLE	\$8,451.00	\$7,553.51	\$8,264.00
2-6616-003-184	LONGEVITY-A/P PERSONNEL	\$614.00	\$620.14	\$0.00
2-6616-003-188	ANNUAL LEAVE PAYOUT	\$0.00	\$7.10	\$0.00
2-6616-003-199	PAYROLL STAFF OVERTIME	\$70.00	\$102.80	\$0.00
2-6616-003-211	EMPLOYER'S SOC SECURITY-ACCOUNTS PAY	\$6,696.00	\$4,928.45	\$6,674.00
2-6616-003-221	EMPLOYER'S RET CONTRIB -ACCOUNTS PAYA	\$13,412.00	\$12,048.58	\$13,022.00
2-6616-003-231	EMPLOYER-PAID HEALTH IN-ACCOUNTS PAYA	\$16,134.00	\$10,754.88	\$16,413.00
2-6616-003-232	ACCOUNTS PAYABLE PERSONNEL - WORK C	\$694.00	\$619.73	\$694.00
2-6621-003-151	HUMAN RESOURCES MGMT-OFFICE PERSON	\$122,951.00	\$119,768.64	\$146,671.00
2-6621-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$3,375.00
2-6621-003-181	OFFICE PER-HUMAN RES MGMT-LOCAL SUPP	\$13,242.00	\$11,944.91	\$15,796.00
2-6621-003-184	LONGEVITY PAY	\$3,141.00	\$4,110.43	\$2,793.00
2-6621-003-185	BONUS LEAVE PAYOUT	\$904.00	\$958.19	\$0.00
2-6621-003-188	ANNUAL LEAVE PAYOUT	\$6,195.00	\$8,852.22	\$0.00
2-6621-003-199	OVERTIME FOR HUMAN RESOURCES MGMT S	\$147.00	\$147.07	\$0.00
2-6621-003-211	EMPLOYER'S SOC SECURITY-HR MGMT OFF P	\$10,659.00	\$10,820.07	\$12,901.00
2-6621-003-221	EMPLOYER'S RET CONTRIB -HR MGMT OFF P	\$21,347.00	\$21,626.43	\$22,288.00
2-6621-003-231	EMPLOYER-PAID HEALTH IN-HR MGMT OFF P	\$21,512.00	\$12,995.48	\$21,884.00
2-6621-003-232	HUMAN RES OFFICE PERSONNEL - WORK CC	\$1,104.00	\$1,108.97	\$1,104.00
2-6624-003-151	BENEFITS OFFICE PERSONNEL	\$101,030.00	\$100,347.08	\$101,165.00
2-6624-003-180	NON RETIREMENT BONUS	\$0.00	\$0.00	\$2,250.00
2-6624-003-181	SALARY/BENEFITS OFF PERS LOC SUPPLEM	\$10,881.00	\$10,802.55	\$10,895.00
2-6624-003-184	LONGEVITY	\$3,236.00	\$3,236.02	\$3,236.00
2-6624-003-188	ANNUAL LEAVE PAYOUT	\$3,640.00	\$3,639.90	\$0.00
2-6624-003-199	EMPLOYEE BENEFITS OFFICE OVERTIME	\$63.00	\$62.25	\$0.00
2-6624-003-211	EMPLOYER'S SOC SECURITY-BENEFITS OFF	\$8,809.00	\$8,677.78	\$8,992.00
2-6624-003-221	EMPLOYER'S RET CONTRIB -BENEFITS OFF P	\$17,778.00	\$17,961.17	\$17,663.00
2-6624-003-231	EMPLOYER-PAID HEALTH IN-BENEFITS OFF P	\$16,134.00	\$15,874.65	\$16,413.00
2-6624-003-232	SALARY/BENEFITS OFF PERSONEL-WORK CC	\$912.00	\$926.72	\$912.00

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2-6710-003-151-	TESTING DIVISION OFFICE PERSONNEL	\$52,309.00	\$50,872.02	<b>\$52,309.00</b>
2-6710-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6710-003-181-	TESTING SRVCS OFFICE PER LOC SUPPLEME	\$5,634.00	\$5,633.73	<b>\$5,634.00</b>
2-6710-003-184-	LONGEVITY - TESTING DIV.	\$1,003.00	\$1,002.91	<b>\$1,294.00</b>
2-6710-003-199-	OVERTIME	\$0.00	\$0.07	<b>\$0.00</b>
2-6710-003-211-	EMPLOYER'S SOC SECURITY-TESTING OFF P	\$4,509.00	\$4,147.07	<b>\$4,646.00</b>
2-6710-003-221-	EMPLOYER'S RET CONTRIB -TESTING OFF PE	\$9,031.00	\$8,747.05	<b>\$9,075.00</b>
2-6710-003-231-	EMPLOYER-PAID HEALTH IN-TESTING OFF PE	\$10,756.00	\$10,754.88	<b>\$10,942.00</b>
2-6710-003-232-	TESTING SERVICES PERSONNEL-WORK COM	\$467.00	\$456.03	<b>\$467.00</b>
2-6810-003-151-	MEDIA SUPPORT OFFICE PERSONNEL	\$26,741.00	\$26,635.04	<b>\$26,741.00</b>
2-6810-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6810-003-181-	MEDIA CENTER OFFICE PERS LOCAL SUPPLN	\$2,880.00	\$2,880.02	<b>\$2,880.00</b>
2-6810-003-184-	LONGEVITY PAY	\$602.00	\$601.68	<b>\$602.00</b>
2-6810-003-211-	EMPLOYER'S SOC SECURITY-MEDIA SUPP O	\$2,312.00	\$2,218.09	<b>\$2,369.00</b>
2-6810-003-221-	EMPLOYER'S RET CONTRIB -MEDIA SUPP O F	\$4,629.00	\$4,580.72	<b>\$4,630.00</b>
2-6810-003-231-	EMPLOYER-PAID HEALTH IN-MEDIA SUPP O F	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6810-003-232-	MEDIA SUPPORT OFFICE PERSONNEL-WORK	\$240.00	\$238.78	<b>\$240.00</b>
2-6820-003-151-	STUDENT ACCOUNTING SUPPORT OFF PERSO	\$58,203.00	\$55,478.62	<b>\$54,831.00</b>
2-6820-003-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6820-003-181-	SUDENT ACCT SER OFF STAFF LOC SUPPLEN	\$6,268.00	\$4,851.31	<b>\$5,905.00</b>
2-6820-003-184-	LONGEVITY PAY	\$980.00	\$602.97	<b>\$0.00</b>
2-6820-003-188-	ANNUAL LEAVE PAYOUT	\$1,374.00	\$1,373.82	<b>\$0.00</b>
2-6820-003-199-	OVERTIME PAY -STUDENT ACCOUNTING SUP	\$57.00	\$228.44	<b>\$0.00</b>
2-6820-003-211-	EMPLOYER'S SOC SECURITY-STUDENT ACCN	\$5,002.00	\$4,883.33	<b>\$4,761.00</b>
2-6820-003-221-	EMPLOYER'S RET CONTRIB -STUDENT ACCNT	\$5,939.00	\$5,938.84	<b>\$9,305.00</b>
2-6820-003-231-	EMPLOYER-PAID HEALTH IN-STUDENT ACCNT	\$6,386.00	\$6,385.93	<b>\$10,942.00</b>
2-6820-003-232-	STUDENT SERVICE OFF PERSONNEL-WORK O	\$518.00	\$479.70	<b>\$518.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$7,416,148.00</b>	<b>\$6,877,991.11</b>	<b>\$7,822,158.00</b>
	<b>Total Paid by All Funds</b>	<b>\$13,446,323.00</b>	<b>\$12,908,166.11</b>	<b>\$13,700,984.00</b>



# PRC 005

## School-Based Administrators

The State of North Carolina provides one principal position for each school with at least 100 ADM or at least seven (7) state-paid teachers. Buncombe County Schools has 42 schools that qualify under this definition and therefore receives 504 months of employment for principals. (We only receive one principal position for both Middle College and Early College because both programs share the same physical site.)

In addition, the State provides one month-of-employment (MOE) of an assistant principal for each 98.53 in ADM. In 2015-16, our 24,975 in allotted ADM yields 253 months of employment (MOE) for assistant principals. In addition, in recognition of the consolidation of Lucy Herring and Orthopedic Schools into the Progressive Education Program, NCDPI allows an additional 24 MOE to be requested annually, and that request was approved.

The number of assistant principal positions employed exceeds the State allotment, so additional funding beyond the State allotment is required. As was true for PRC 001 (Classroom Teachers), because PRC 005 is a position-type allotment, we leverage State funding by placing our more highly-paid assistant principals on State PRC 005 and pay the remainder from local PRC 005 or State PRC 010 (a dollar allotment funded by transfers from other State position allotments).

Budget Resource Document – 2015-2016

PRC 005 - School Building Administration				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5400-005-116-	HOLDING ACCOUNT	\$63,873.00	\$0.00	\$0.00
1-5401-005-114-	PRINCIPAL	\$2,666,992.00	\$2,657,685.35	\$2,670,636.00
1-5401-005-211-	PRINCIPAL SOCIAL SECURITY	\$204,409.00	\$192,158.68	\$204,304.00
1-5401-005-221-	PRINCIPAL RETIREMENT CONTRIBUTION	\$406,410.00	\$399,047.82	\$409,141.00
1-5401-005-231-	PRINCIPAL HEALTH INSURANCE	\$225,876.00	\$224,113.32	\$229,782.00
1-5402-005-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$1,401,962.00	\$1,398,100.61	\$1,280,119.00
1-5402-005-117-	ASSISTANT PRINCIPAL SALARY-PROVISIONAL	\$16,878.00	\$16,878.00	\$38,280.00
1-5402-005-129-	ASSIST PRINCIPAL SALARY - AMT OVER PRIN	\$68,263.00	\$68,263.00	\$76,693.00
1-5402-005-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$113,653.00	\$109,093.47	\$106,725.00
1-5402-005-221-	EMPLOYER'S RETIRE CONT-ASST PRIN OFFIC	\$216,531.00	\$216,531.04	\$204,880.00
1-5402-005-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFIC	\$130,003.00	\$130,450.77	\$125,833.00
	<b>Total Paid by State Funds</b>	<b>\$5,514,850.00</b>	<b>\$5,412,322.06</b>	<b>\$5,346,393.00</b>
2-5401-005-114-	PRINCIPAL - NO BENEFITS	\$9,768.00	\$9,768.33	\$36,715.00
2-5401-005-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$375.00
2-5401-005-181-	PRINCIPAL SUPPLEMENTS	\$293,339.00	\$293,338.67	\$288,989.00
2-5401-005-184-	LONGEVITY PAY	\$0.00	\$0.00	\$11,259.00
2-5401-005-187-	PRINCIPAL ADDTAL SALARY-LOCAL TEACHER	\$12,492.00	\$12,492.00	\$15,800.00
2-5401-005-192-	SCHOOL PRINCIPALS-COMPENSATION	\$313,417.00	\$313,417.04	\$316,700.00
2-5401-005-211-	EMPLOYER'S SOC SECURITY-PRINCIPAL SUP	\$48,107.00	\$48,112.30	\$51,243.00
2-5401-005-221-	EMPLOYER'S RET CONTRIB -PRINCIPAL SUPP	\$93,554.00	\$93,553.09	\$96,123.00
2-5401-005-231-	EMPLOYER-PAID HEALTH IN-PRINCIPAL	\$12.00	\$11.66	\$0.00
2-5401-005-232-	PRINCIPALS - WORK COMP	\$4,826.00	\$4,987.15	\$4,826.00
2-5402-005-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$1,071,289.00	\$1,067,562.83	\$1,143,578.00
2-5402-005-117-	ASSISTANT PRINCIPAL SALARY-PROVISIONAL	\$1,740.00	\$1,740.00	\$0.00
2-5402-005-129-	DIFFERENTIAL PAY	\$30,704.00	\$30,704.00	\$32,363.00
2-5402-005-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$17,625.00
2-5402-005-181-	SUPPLEMENTS FOR ASSISTANT PRINCIPALS	\$244,834.00	\$244,833.53	\$249,024.00
2-5402-005-184-	LONGEVITY PAY	\$16,151.00	\$16,426.09	\$22,370.00
2-5402-005-187-	ADDITIONAL SALARY - ASSISTANT PRINCIPAL	\$1,746.00	\$1,745.85	\$7,236.00
2-5402-005-192-	ADDITIONAL SALARY - ASSISTANT PRINCIPAL	\$229,746.00	\$229,745.59	\$245,330.00
2-5402-005-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$118,235.00	\$118,268.69	\$131,391.00
2-5402-005-221-	EMPLOYER'S RETIRE CONT-ASST PRIN OFFIC	\$243,405.00	\$237,857.61	\$250,654.00
2-5402-005-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFIC	\$126,383.00	\$114,203.00	\$123,098.00
2-5402-005-232-	ASSISTANT PRINCIPALS - WORK COMP	\$12,760.00	\$12,654.54	\$12,760.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$2,872,508.00</b>	<b>\$2,851,421.97</b>	<b>\$3,057,459.00</b>
	<b>Total Paid by All Funds</b>	<b>\$8,387,358.00</b>	<b>\$8,263,744.03</b>	<b>\$8,403,852.00</b>



# PRC 007

## Instructional Support Personnel

Like Classroom Teachers, Instructional Support Personnel are allotted as positions rather than dollars. The North Carolina Department of Instruction (NCDPI) allots 1 position for every 218.55 ADM. Our 2015-16 initial allotment is 115 Instructional Support positions

In the Allotment Policy Manual, NCDPI defines the purpose of this allotment as:

***Funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk for school failure as well as the student's 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 that have a direct instructional relationship to students or teachers to help reduce violence in the public schools.***

The Allotment Policy Manual makes clear that these positions cannot be used as administrators, coordinators, supervisors, or directors.

In fiscal year 15-16, the allotment after charter school reduction is 113.86 State-funded positions, and is used as follows:

- 1 Social Worker
- 1 Instructional Support Specialist
- 2 Speech-Language Therapists
- 42 Media Specialists
- 1 Health Drug Educator
- 66.5 Guidance Counselors (including family-school specialists and student advocates with guidance licenses)

Budget Resource Document – 2015-2016

PRC 007 - Instructional Support				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5210-007-131-	HOLDING ACCOUNT	\$181,910.00	\$0.00	\$275,195.00
1-5241-007-129-	DIFFERENTIAL PAY	\$6,389.00	\$6,388.50	\$6,133.00
1-5241-007-132-	SPEECH TEACHER (BOARD LICENSED)	\$118,376.00	\$118,376.00	\$102,850.00
1-5241-007-211-	SPEECH THERAPIST BOARD CERTIFIED SOC	\$8,547.00	\$8,546.72	\$8,337.00
1-5241-007-221-	SPEECH THERAPIST BOARD CERTIFIED RETIF	\$18,977.00	\$18,976.74	\$16,696.00
1-5241-007-231-	SPEECH THERAPIST BOARD CERTIFIED HEAL	\$13,444.00	\$13,443.60	\$10,942.00
1-5320-007-131-	SOCIAL WORKER SALARY	\$24,090.00	\$24,090.00	\$24,090.00
1-5320-007-211-	EMPLOYER'S SOCIAL SECURITY-SOCIAL WRK	\$1,843.00	\$1,835.40	\$1,843.00
1-5320-007-221-	EMPLOYER RETIREMENT CONTRIBU-SOCIAL V	\$3,664.00	\$3,664.10	\$3,691.00
1-5320-007-231-	EMPLOYER-PAID HEALTH INS-SOCIAL WORKE	\$3,575.00	\$3,574.68	\$3,283.00
1-5810-007-129-	DIFFERENTIAL PAY	\$6,223.00	\$3,597.71	\$1,357.00
1-5810-007-131-	EDUCATIONAL MEDIA SPECIALIST SALARY	\$2,083,320.00	\$1,987,104.10	\$2,022,908.00
1-5810-007-211-	EMPLOYER'S SOC SECURITY-EDUC MEDIA SF	\$159,850.00	\$143,678.34	\$154,856.00
1-5810-007-221-	EMPLOYER'S RET CONTRIB-EDUC MEDIA SPE	\$304,435.00	\$294,894.46	\$303,342.00
1-5810-007-231-	EMPLOYER-PAID HEALTH INS-EDUC MEDIA SI	\$220,498.00	\$206,591.45	\$224,311.00
1-5830-007-129-	DIFFERENTIAL PAY	\$5,475.00	\$5,137.99	\$0.00
1-5830-007-131-	GUIDANCE COUNSELOR SALARY	\$3,159,460.00	\$3,159,460.14	\$2,987,065.00
1-5830-007-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COU	\$236,011.00	\$231,137.32	\$228,510.00
1-5830-007-221-	EMPLOYER'S RET CONTRIB-GUIDANCE COUN	\$468,223.00	\$468,223.34	\$454,543.00
1-5830-007-231-	EMPLOYER-PAID HEALTH INS-GUIDANCE COU	\$355,174.00	\$355,173.64	\$361,086.00
1-5840-007-129-	DIFFERENTIAL PAY	\$1,236.00	\$1,236.40	\$1,236.00
1-5840-007-131-	HEALTH EDUCATOR SALARY	\$50,000.00	\$50,000.00	\$50,000.00
1-5840-007-211-	HEALTH EDUCATOR-EMPLOYER'S SOCIAL SE	\$3,920.00	\$3,823.09	\$3,920.00
1-5840-007-221-	HEALTH EDUCATOR-EMPLOYER'S RET CONTR	\$7,793.00	\$7,793.10	\$7,849.00
1-5840-007-231-	HEALTH EDUCATOR-EMPLOYER-PAID HEALTH	\$5,378.00	\$5,377.44	\$5,471.00
1-5860-007-135-	TECHNOLOGY FACILITATOR	\$19,235.00	\$19,234.65	\$40,150.00
1-5860-007-211-	FICA	\$1,452.00	\$1,452.18	\$3,071.00
1-5860-007-221-	RETIREMENT CONTRIBUTION	\$2,926.00	\$2,925.58	\$6,151.00
1-5860-007-231-	HOSPITALIZATION	\$17,922.00	\$1,792.48	\$5,471.00
	<b>Total Paid by State Allotment</b>	<b>\$7,489,346.00</b>	<b>\$7,147,529.15</b>	<b>\$7,314,357.00</b>
2-5110-007-148-	NON-CERTIFIED INSTRUCTOR	\$246.00	\$245.50	\$0.00
2-5110-007-188-	ANNUAL LEAVE PAYOUT	\$17.00	\$16.75	\$0.00
2-5110-007-211-	EMPLOYER'S FICA	\$20.00	\$20.06	\$0.00
2-5110-007-232-	ELEM CURRICULUM SPEC - WORKERS COMP	\$0.00	\$2.08	\$0.00
2-5241-007-181-	SPEECH THERAPIST-BOARD CERT	\$11,511.00	\$11,365.86	\$11,076.00
2-5241-007-211-	SPEECH THERAPIST-BOARD CERT SOC SEC	\$902.00	\$869.53	\$847.00
2-5241-007-221-	SPEECH THERAPIST-BOARD CERT RETIRE	\$1,794.00	\$1,728.75	\$1,697.00
2-5241-007-232-	SPEECH THERAPIST-BOARD CERT-WORKERS	\$157.00	\$90.11	\$157.00
2-5320-007-181-	LOCAL SUPPLEMENT-ATTD/SOCIAL WRK	\$1,542.00	\$1,541.80	\$1,542.00
2-5320-007-211-	SOCIAL SECURITY-ATTD/SOCIAL WRK	\$118.00	\$118.00	\$118.00
2-5320-007-221-	RETIREMENT CONTRIBUTION-ATTD/SOCIAL WI	\$235.00	\$234.50	\$236.00
2-5320-007-232-	SOCIAL WORK SERVICES WORKERS COMP	\$48.00	\$12.21	\$48.00
2-5810-007-129-	AMOUNT HELD HARMLESS	\$76.00	\$75.60	\$0.00
2-5810-007-131-	EDUCATIONAL MEDIA SPECIALIST SALARY	\$73,000.00	\$63,972.62	\$35,000.00
2-5810-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5810-007-181-	MEDIA CENTER SPECIALIST LOCAL SUPPLEM	\$194,200.00	\$178,087.83	\$186,695.00
2-5810-007-211-	EMPLOYER'S SOC SECURITY-MEDIA STF LOC	\$20,202.00	\$18,088.30	\$17,017.00
2-5810-007-221-	EMPLOYER'S RET CONTRIB-MEDIA STF LOC S	\$37,468.00	\$35,880.95	\$33,171.00
2-5810-007-231-	EMPLOYER-PAID HEALTH INS-EDUC MEDIA SI	\$7,814.00	\$8,066.16	\$5,471.00
2-5810-007-232-	MEDIA CENTER SPECIALIST-WORKERS COMF	\$2,757.00	\$1,919.77	\$2,757.00



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2-5830-007-131-	GUIDANCE COUNSELOR SALARY	\$36,300.00	\$24,719.04	<b>\$73,500.00</b>
2-5830-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,500.00</b>
2-5830-007-181-	GUIDANCE COUNSELOR LOCAL SUPPLEMENT	\$254,408.00	\$257,531.29	<b>\$245,596.00</b>
2-5830-007-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COUNSELOR	\$22,239.00	\$21,582.29	<b>\$24,526.00</b>
2-5830-007-221-	EMPLOYER'S RET CONTRIBUTION-GUIDANCE COUNSELOR	\$42,800.00	\$42,408.75	<b>\$48,689.00</b>
2-5830-007-231-	EMPLOYER-PAID HEALTH INS-GUIDANCE COUNSELOR	\$5,378.00	\$2,435.98	<b>\$10,942.00</b>
2-5830-007-232-	GUIDANCE COUNSELOR-WORKERS COMP	\$1,849.00	\$2,237.82	<b>\$1,849.00</b>
2-5840-007-181-	HEALTH EDUCATOR-LOCAL SUPPLEMENT	\$5,995.00	\$5,994.66	<b>\$5,995.00</b>
2-5840-007-211-	HEALTH EDUCATOR-SOC SEC-LOCAL SUPPLEMENT	\$459.00	\$458.60	<b>\$459.00</b>
2-5840-007-221-	HEALTH EDUCATOR-RET CONTRIBUTION-LOCAL SUPPLEMENT	\$912.00	\$911.79	<b>\$918.00</b>
2-5840-007-232-	WORKERS COMP	\$48.00	\$47.49	<b>\$48.00</b>
2-5860-007-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	<b>\$2,570.00</b>
2-5860-007-211-	EMPLOYER'S SOC SECURITY	\$0.00	\$0.00	<b>\$197.00</b>
2-5860-007-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	<b>\$394.00</b>
2-6110-007-135-	LEAD TEACHER	\$53,592.00	\$53,592.00	<b>\$53,592.00</b>
2-6110-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6110-007-181-	REG ED CURR SUPPORT/DEV-LOCAL SUPPLEMENT	\$4,502.00	\$4,501.73	<b>\$4,502.00</b>
2-6110-007-184-	LONGEVITY PAY	\$1,206.00	\$122.31	<b>\$0.00</b>
2-6110-007-211-	EMPLOYER'S SOC SECURITY	\$4,536.00	\$4,332.36	<b>\$4,502.00</b>
2-6110-007-221-	EMPLOYER'S RET CONTRIBUTION	\$9,019.00	\$9,007.47	<b>\$8,900.00</b>
2-6110-007-231-	EMPLOYER-PAID HEALTH INS	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6110-007-232-	REG ED CURR SUPPORT/DEV - WORKERS COMP	\$470.00	\$469.53	<b>\$470.00</b>
2-6112-007-135-	CULTURAL ARTS LEAD TEACHER	\$57,420.00	\$57,420.00	<b>\$57,420.00</b>
2-6112-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6112-007-181-	CULTURAL ARTS SUP/DEV LOCAL SUPPLEMENT	\$4,823.00	\$4,823.28	<b>\$4,823.00</b>
2-6112-007-184-	LONGEVITY	\$1,292.00	\$116.02	<b>\$0.00</b>
2-6112-007-211-	EMPLOYER'S SOC SECURITY-CULTURAL ARTS	\$4,860.00	\$4,818.44	<b>\$4,819.00</b>
2-6112-007-221-	EMPLOYER'S RET CONTRIBUTION -CULTURAL ARTS	\$9,664.00	\$9,648.61	<b>\$9,536.00</b>
2-6112-007-231-	EMPLOYER-PAID HEALTH INS-CULTURAL ARTS	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6112-007-232-	CULTURAL ARTS - WORKERS COMP	\$367.00	\$502.95	<b>\$367.00</b>
2-6117-007-135-	MATH LEAD TEACHER	\$99,777.00	\$97,321.60	<b>\$100,800.00</b>
2-6117-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6117-007-181-	MATH/SCIENCE SUP/DEV LOCAL SUPPLEMENT	\$9,580.00	\$8,311.18	<b>\$8,266.00</b>
2-6117-007-211-	EMPLOYER'S SOC SECURITY-MATH LEAD TEACHER	\$8,366.00	\$7,907.03	<b>\$8,458.00</b>
2-6117-007-221-	EMPLOYER'S RET CONTRIBUTION -MATH LEAD TEACHER	\$7,899.00	\$4,492.68	<b>\$16,709.00</b>
2-6117-007-231-	EMPLOYER-PAID HEALTH INS-MATH LEAD TEACHER	\$28,109.00	\$28,109.02	<b>\$10,942.00</b>
2-6117-007-232-	MATH/SCIENCE SPECIALIST-WORKERS COMP	\$1,370.00	\$837.51	<b>\$1,370.00</b>
2-6840-007-135-	HEALTH SUPPORT SPECIALIST	\$60,500.00	\$60,500.00	<b>\$66,000.00</b>
2-6840-007-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	<b>\$750.00</b>
2-6840-007-181-	HEALTH ED SUP/DEV - LOCAL SUPPLEMENT	\$7,079.00	\$7,078.50	<b>\$7,722.00</b>
2-6840-007-184-	LONGEVITY-HEALTH SUPPORT SPECIALIST	\$1,428.00	\$159.86	<b>\$0.00</b>
2-6840-007-187-	SUPPLEMENT TO BASE SALARY FOR HEALTH SUPPORT SPECIALIST	\$2,965.00	\$2,965.05	<b>\$3,235.00</b>
2-6840-007-211-	EMPLOYER'S SOC SECURITY-HEALTH SUPPORT SPECIALIST	\$5,506.00	\$4,872.37	<b>\$5,945.00</b>
2-6840-007-221-	EMPLOYER'S RET CONTRIBUTION -HEALTH SUPPORT SPECIALIST	\$10,947.00	\$10,909.29	<b>\$11,790.00</b>
2-6840-007-231-	EMPLOYER-PAID HEALTH INS-HEALTH SUPPORT SPECIALIST	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6840-007-232-	HEALTH SUPPORT SPECIALIST - WORKERS COMP	\$570.00	\$568.67	<b>\$570.00</b>
	<b>Total Paid by Local Current Expense</b>	<b>\$1,134,476.00</b>	<b>\$1,080,183.87</b>	<b>\$1,124,666.00</b>
	<b>Total Paid by All Funds</b>	<b>\$8,623,822.00</b>	<b>\$8,227,713.02</b>	<b>\$8,439,023.00</b>



# PRC 009

## Non-contributory Employee Benefits

State PRC 009 is not an allotment, but is an important piece of the allotment puzzle. The State of North Carolina pays certain benefits from PRC 009 rather than charging them to EITHER position or dollar allotments. These include longevity pay (except in PRC 013), any terminal payments (such as annual leave pay-out, bonus leave pay-out, and longevity pay-out) when an employee separates from service, and disability payments. NCDPI also covers the cost of workers' compensation premiums for all State-paid employees from monies it controls, but those payments are not shown on PRC 009.

As shown on the following pages, in fiscal year 2014-15, the State paid out nearly \$2 million in longevity pay, disability pay, and terminal leave pay for state-paid Buncombe County Schools staff in addition to the amounts shown on State allotments.

Loss of non-contributory benefit payments was a hidden cost in the State's shifting of funding for non-instructional personnel from State allotment PRC 003 to Federal Stabilization funds because payments previously made from PRC 009 for those employees would have to be made from Federal Stabilization funds once the employees' salaries were moved to Federal stabilization funds. This is why it was important to at least move custodians back to State funds.

State funds are not finalized for this category until the final budget revision each year because the PRC 009 funds are never shown on the allotment document. In the final budget amendment, an estimated amount is included for each purpose/function.

In the Local Current Expense Fund budget, we show only unpredictable expenditures (terminal payments and disability pay) in PRC 009. Other expense charged to PRC 009 in the State Public School Fund that can be estimated on an employee by employee basis are instead budgeted in the same PRC as the individual normal pay and benefits in order to show total program costs more accurately.

PRC 009 - Non-Contributory Employee Benefits				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-009-184-	LONGEVITY PAY-OTHER REG EDUCATION STA	\$403,952.00	(\$12,835.58)	\$634,801.00
1-5110-009-185-	OTHER REG EDUC STAFF-BONUS LEAVE PAY	\$4,882.00	\$4,913.66	\$200,000.00
1-5110-009-186-	SHORT TERM DISABILTY BEYOND 6 MONTHS	\$0.00	(\$72,096.54)	\$0.00
1-5110-009-188-	OTHER REG EDUC STAFF-ANNUAL LEAVE PA	\$305,304.00	\$297,746.48	\$250,000.00
1-5110-009-189-	SHORT TERM DISABILITY-INSTRUCTIONAL STA	\$22,738.00	\$22,737.37	\$100,000.00
1-5110-009-211-	SOC SECURITY-OTHER REG EDUC LEAVE PA	\$56,182.00	\$55,190.22	\$90,637.00
1-5110-009-221-	RET CONTRIB-OTHER REG EDUC LEAVE PAYC	\$107,209.00	\$105,518.86	\$181,512.00
1-5110-009-231-	HOSPITALIZATION - DISABILITY	\$0.00	(\$12,742.52)	\$0.00
1-5111-009-184-	LONGEVITY	\$10,000.00	\$1,147.29	\$10,000.00
1-5111-009-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$803.64	\$0.00
1-5111-009-211-	EMPLOYER'S FICA	\$765.00	\$149.24	\$765.00
1-5111-009-221-	EMPLOYER'S RETIREMENT	\$1,521.00	\$296.74	\$1,532.00

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1-5112-009-184	LONGEVITY PAY	\$45,019.00	\$45,019.02	\$60,000.00
1-5112-009-188	ANNUAL LEAVE PAYOUT-CULTURAL ARTS	\$55,897.00	\$50,254.85	\$0.00
1-5112-009-211	CULTURAL ARTS TEACHER SOC SECURITY	\$7,680.00	\$7,248.75	\$4,590.00
1-5112-009-221	CULTURAL ARTS TEACHER RET CONTRIBUTIO	\$15,302.00	\$14,443.99	\$9,192.00
1-5112-009-231	CULTURAL ARTS INSURANCE	\$1,155.00	\$1,155.04	\$0.00
1-5113-009-184	LONGEVITY PAY	\$44,746.00	\$44,745.91	\$60,000.00
1-5113-009-188	ANNUAL LEAVE PAYOUT-PHYSICAL EDUCATIO	\$25,974.00	\$19,531.12	\$0.00
1-5113-009-211	SOCIAL SECURITY	\$5,408.00	\$5,140.92	\$4,590.00
1-5113-009-221	EMPLOYERS RETIREMENT CONTRIBUTION	\$10,757.00	\$10,225.44	\$9,192.00
1-5114-009-184	LONGEVITY PAYOUT-FOREIGN LANG TEACHE	\$12,253.00	\$12,252.57	\$0.00
1-5114-009-188	ANNUAL LEAVE PAYOUT-FOREIGN LANGUAG	\$4,753.00	\$4,752.93	\$0.00
1-5114-009-211	EMPLOYER'S SOC SEC-FOREIGN LANG TEAC	\$1,236.00	\$1,010.21	\$0.00
1-5114-009-221	EMPLOYER'S RET CONT-FOREIGN LANG TEAC	\$2,009.00	\$2,008.50	\$0.00
1-5117-009-184	LONGEVITY PAY	\$95,669.00	\$95,160.73	\$0.00
1-5117-009-188	ANNUAL LEAVE PAYOUT-MATH/SCIENCE TEA	\$59,165.00	\$54,862.63	\$0.00
1-5117-009-211	FICA	\$11,845.00	\$11,476.90	\$0.00
1-5117-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$22,104.00	\$22,394.83	\$0.00
1-5117-009-231	EMPLOYER'S HOSPITALIZATION	\$1,344.00	\$1,344.36	\$0.00
1-5120-009-184	LONGEVITY	\$0.00	(\$99,026.26)	\$100,000.00
1-5122-009-188	ANNUAL LEAVE PAYOUT-TEACH PAID FROM C	\$918.00	\$0.00	\$0.00
1-5122-009-211	LONGEVITY PAY	\$70.00	\$0.00	\$0.00
1-5123-009-188	ANNUAL LEAVE PAYOUT	\$6,818.00	\$9,849.04	\$0.00
1-5123-009-211	LONGEVITY PAY	\$522.00	\$753.45	\$0.00
1-5123-009-221	LONGEVITY PAY	\$1,037.00	\$1,498.04	\$0.00
1-5124-009-188	ANNUAL LEAVE PAYOUT	\$117.00	\$125.25	\$0.00
1-5124-009-211	LONGEVITY PAY	\$9.00	\$9.59	\$0.00
1-5126-009-188	ANNUAL LEAVE PAYOUT	\$1,129.00	\$0.00	\$0.00
1-5126-009-211	LONGEVITY PAY	\$86.00	\$0.00	\$0.00
1-5126-009-221	LONGEVITY PAY	\$172.00	\$0.00	\$0.00
1-5128-009-188	ANNUAL LEAVE PAYOUT	\$4,542.00	\$4,541.86	\$0.00
1-5128-009-211	EMPLOYERS SOCIAL SECURITY	\$347.00	\$347.46	\$0.00
1-5128-009-221	EMPLOYERS RETIREMENT CONTRIBUTION	\$691.00	\$690.82	\$0.00
1-5210-009-184	LONGEVITY	\$14,334.00	\$13,746.05	\$0.00
1-5210-009-188	ANNUAL LEAVE PAYOUT-CHILD.WITH DISABIL	\$22,408.00	\$15,730.46	\$0.00
1-5210-009-211	SOC SECURITY- CHILDREN W/ DISABILITIES	\$7,650.00	\$2,205.70	\$0.00
1-5210-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$15,210.00	\$4,483.42	\$0.00
1-5210-009-231	EMPLOYERS HEALTH INSURANCE	\$2,584.00	\$2,583.93	\$0.00
1-5211-009-184	LONGEVITY	\$1,119.00	\$1,118.71	\$0.00
1-5211-009-211	EMPLOYER'S SOCIAL SECURITY	\$86.00	\$85.59	\$0.00
1-5212-009-184	LONGEVITY PAY	\$24,269.00	\$24,268.95	\$0.00
1-5212-009-185	SELF-CONTAINED CLASS STAFF-BONUS LEAV	\$460.00	\$0.00	\$0.00
1-5212-009-186	DISABILITY	\$6,534.00	\$6,533.95	\$0.00
1-5212-009-188	SELF CONTAINED CLASS STAFF-ANNUAL LEA	\$18,460.00	\$30,187.67	\$0.00
1-5212-009-189	SHORT TERM DISABILITY	\$2,058.00	\$2,057.73	\$0.00
1-5212-009-211	SOC SECURITY-LEAVE PAYOUT SELF CONTA	\$3,430.00	\$4,333.18	\$0.00
1-5212-009-221	RET CONTRIB-LEAVE PAYOUT SELF CONTAIN	\$6,499.00	\$8,282.85	\$0.00
1-5212-009-231	HOSPITAL INSURANCE	\$896.00	\$896.24	\$0.00
1-5213-009-184	LONGEVITY PAY-RESOURCE CLASS TEACHE	\$45,289.00	\$44,505.11	\$0.00
1-5213-009-186	DISABILITY PAYOUT	\$22,770.00	\$22,769.52	\$0.00
1-5213-009-188	RESOURCE CLASSROOM ANNUAL LEAVE PA	\$66,310.00	\$51,049.79	\$0.00
1-5213-009-189	DISABILITY	\$9,463.00	\$9,462.51	\$0.00
1-5213-009-211	LONGEVITY PAY	\$9,148.00	\$8,019.61	\$0.00
1-5213-009-221	EMPLOYERS RETIREMENT CONTRIBUTION	\$16,861.00	\$14,533.87	\$0.00
1-5213-009-231	EMPLOYER'S HOSPITALIZATION	\$5,525.00	\$5,525.32	\$0.00

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1-5214-009-184-	LONGEVITY PAY	\$2,230.00	\$2,230.24	\$0.00
1-5214-009-188-	ANNUAL LEAVE PAYOUT	\$9,156.00	\$9,156.00	\$0.00
1-5214-009-211-	EMPLOYER'S SOCIAL SECURITY	\$871.00	\$871.08	\$0.00
1-5214-009-221-	RETIREMENT - LONGEVITY PAY	\$1,732.00	\$1,731.84	\$0.00
1-5215-009-184-	LONGEVITY PAY	\$1,006.00	\$426.65	\$0.00
1-5215-009-188-	ANNUAL LEAVE PAYOUT-ASSISTANT PRINCIP	\$4,476.00	(\$43.85)	\$0.00
1-5215-009-211-	EMPLOYERS FICA	\$467.00	\$76.48	\$0.00
1-5215-009-221-	EMPLOYERS RETIREMENT	\$841.00	\$64.90	\$0.00
1-5218-009-184-	LONGEVITY	\$2,184.00	\$2,183.55	\$0.00
1-5218-009-211-	EMPLOYERS FICA	\$167.00	\$167.03	\$0.00
1-5218-009-221-	EMPLOYER'S RETIREMENT	\$332.00	\$332.13	\$0.00
1-5220-009-184-	LONGEVITY PAY	\$50,000.00	\$866.89	\$50,000.00
1-5220-009-185-	BONUS LEAVE PAYOUT	\$4,940.00	\$4,940.32	\$0.00
1-5220-009-188-	ANNUAL LEAVE PAYOUT	\$9,994.00	\$9,993.90	\$0.00
1-5220-009-211-	EMPLOYER'S FICA	\$3,825.00	\$1,837.17	\$3,825.00
1-5220-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,605.00	\$3,652.75	\$7,660.00
1-5230-009-184-	LONGEVITY PAYMENT	\$125.00	(\$3,988.85)	\$0.00
1-5230-009-211-	EMPLOYER'S SOC SEC-PRESCHOOL SPEACH	\$3,825.00	\$9.55	\$0.00
1-5230-009-221-	EMPLOYER'S RET CONT-PRESCHOOL SPEAC	\$7,605.00	\$18.99	\$0.00
1-5231-009-184-	LONGEVITY PAY	\$1,427.00	\$1,427.40	\$0.00
1-5231-009-211-	EMPLOYERS SOCIAL SECURITY	\$109.00	\$109.19	\$0.00
1-5231-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$217.00	\$217.11	\$0.00
1-5232-009-184-	LONGEVITY PAY	\$458.00	\$457.92	\$0.00
1-5232-009-211-	EMPLOYER'S SOCIAL SECURITY	\$35.00	\$35.03	\$0.00
1-5232-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$70.00	\$69.65	\$0.00
1-5235-009-184-	LONGEVITY PAY	\$2,791.00	\$2,791.31	\$0.00
1-5235-009-211-	EMPLOYER'S SOCIAL SECURITY	\$214.00	\$213.54	\$0.00
1-5235-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$425.00	\$424.56	\$0.00
1-5240-009-184-	LONGEVITY PAY	\$0.00	(\$11,871.50)	\$0.00
1-5241-009-184-	LONGEVITY PAY	\$9,785.00	\$9,785.39	\$0.00
1-5241-009-188-	ANNUAL LEAVE PAYOUT	\$1,957.00	\$1,957.43	\$0.00
1-5241-009-211-	SOCIAL SECURITY	\$893.00	\$892.97	\$0.00
1-5241-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$1,786.00	\$1,786.05	\$0.00
1-5241-009-231-	EMPLOYER'S HEALTH INSURANCE	\$158.00	\$157.74	\$0.00
1-5242-009-184-	LONGEVITY PAY	\$2,718.00	\$2,717.56	\$0.00
1-5242-009-211-	EMPLOYER'S SOCIAL SECURITY	\$208.00	\$207.90	\$0.00
1-5242-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$413.00	\$413.34	\$0.00
1-5243-009-184-	LONGEVITY PAY	\$2,432.00	\$2,431.91	\$0.00
1-5243-009-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$91.25	\$0.00
1-5243-009-211-	EMPLOYERS SOCIAL SECURITY	\$186.00	\$193.02	\$0.00
1-5243-009-221-	EMPLOYERS RETIREMENT CONTRIBUTIO	\$370.00	\$383.77	\$0.00
1-5260-009-184-	LONGEVITY PAYMENT	\$499.00	(\$13,405.95)	\$0.00
1-5260-009-211-	EMPLOYER'S FICA	\$38.00	\$38.20	\$0.00
1-5261-009-184-	LONGEVITY PAY	\$10,850.00	\$10,850.37	\$0.00
1-5261-009-188-	AIG TEACHER ANNUAL LEAVE PAYOUT	\$932.00	\$931.98	\$0.00
1-5261-009-211-	EMPLOYERS SOCIAL SECURITY	\$890.00	\$890.19	\$0.00
1-5261-009-221-	EMPLOYERS RETIREMENT CONTRIBUTIO	\$1,454.00	\$1,454.01	\$0.00
1-5261-009-231-	EMPLOYER'S HOSPITALIZATION	\$140.00	\$140.27	\$0.00
1-5262-009-184-	LONGEVITY PAY	\$6,336.00	\$5,342.11	\$0.00
1-5262-009-211-	EMPLOYERS SOCIAL SECURITY	\$483.00	\$407.39	\$0.00
1-5262-009-221-	EMPLOYERS RETIREMENT CONTRIBUTIO	\$754.00	\$602.94	\$0.00
1-5262-009-231-	EMPLOYER'S HOSPITALIZATION	\$39.00	\$39.43	\$0.00

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1-5270-009-184	LONGEVITY PAY	\$8,390.00	\$2,452.15	\$0.00
1-5270-009-185	BONUS LEAVE PAYOUT	\$0.00	\$68.82	\$0.00
1-5270-009-186	SHORT TERM DISABILTY BEYOND 6 MONTHS	\$8,093.00	\$8,093.08	\$0.00
1-5270-009-188	ESL TEACHER ANNUAL LEAVE PAYOUT	\$6,436.00	\$4,446.11	\$0.00
1-5270-009-211	EMPLOYERS SOCIAL SECURITY	\$1,132.00	\$985.32	\$0.00
1-5270-009-221	EMPLOYERS RETIREMENT CONTRIBUTIO	\$1,575.00	\$1,443.45	\$0.00
1-5270-009-231	EMPLOYER'S HOSPITALIZATION	\$1,344.00	\$1,344.36	\$0.00
1-5310-009-184	LONGEVITY	\$4,019.00	(\$8,416.09)	\$100,000.00
1-5310-009-211	EMPLOYERS SOCIAL SECURITY	\$7,650.00	\$307.51	\$7,650.00
1-5310-009-221	EMPLOYERS RETIREMENT CONTRIBUTION	\$611.00	\$611.36	\$15,320.00
1-5311-009-184	LONGEVITY PAY	\$4,484.00	\$4,352.82	\$0.00
1-5311-009-188	ANNUAL LEAVE PAYOUT	\$6,045.00	\$4,868.50	\$0.00
1-5311-009-211	LONGEVITY PAY	\$805.00	\$705.43	\$0.00
1-5311-009-221	LONGEVITY PAY	\$677.00	\$1,402.57	\$0.00
1-5313-009-184	LONGEVITY	\$1,039.00	\$1,039.10	\$0.00
1-5313-009-211	EMPLOYER'S SOCIAL SECURITY	\$79.00	\$79.49	\$0.00
1-5313-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$158.00	\$158.05	\$0.00
1-5314-009-184	LONGEVITY-ISS ASSISTANT	\$573.00	\$572.68	\$0.00
1-5314-009-211	EMPLOYER'S SOC SECURITY-ISS ASSISTANT	\$44.00	\$43.80	\$0.00
1-5314-009-221	EMPLOYER'S RET CONTRIB -ISS ASSISTANT	\$87.00	\$87.10	\$0.00
1-5316-009-184	LONGEVITY	\$3,895.00	\$3,585.16	\$0.00
1-5316-009-188	ANNUAL LEAVE PAYOUT	\$30.00	\$0.00	\$0.00
1-5316-009-211	SOCIAL SECURITY	\$298.00	\$271.91	\$0.00
1-5316-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$597.00	\$545.28	\$0.00
1-5316-009-231	EMPLOYER'S HOSPITALIZATION	\$90.00	\$90.09	\$0.00
1-5317-009-184	LONGEVITY	\$1,978.00	\$1,978.47	\$0.00
1-5317-009-211	EMPLOYER'S SOCIAL SECURITY	\$151.00	\$151.36	\$0.00
1-5317-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$301.00	\$300.92	\$0.00
1-5318-009-184	LONGEVITY PAY	\$1,739.00	\$1,738.90	\$0.00
1-5318-009-188	ANNUAL LEAVE PAYOUT	\$7,500.00	\$7,500.00	\$0.00
1-5318-009-211	EMPLOYERS SOCIAL SECURITY	\$707.00	\$706.78	\$0.00
1-5318-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$1,405.00	\$1,405.24	\$0.00
1-5320-009-184	LONGEVITY	\$4,025.00	\$309.81	\$0.00
1-5320-009-188	ANNUAL LEAVE PAY-OUT	\$1,234.00	\$1,234.00	\$0.00
1-5320-009-211	EMPLOYER'S SOCIAL SECURITY	\$3,825.00	\$402.30	\$0.00
1-5320-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,605.00	\$799.84	\$0.00
1-5325-009-184	LONGEVITY PAY	\$778.00	\$777.64	\$0.00
1-5325-009-211	SOCIAL SECURITY	\$58.00	\$58.12	\$0.00
1-5325-009-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$118.00	\$118.29	\$0.00
1-5325-009-231	EMPLOYER'S HOSPITALIZATION	\$491.00	\$491.12	\$0.00
1-5330-009-184	LONGEVITY PAY	\$0.00	(\$18,625.58)	\$0.00
1-5331-009-184	LONGEVITY PAY	\$26,289.00	\$26,289.23	\$0.00
1-5331-009-188	ANNUAL LEAVE PAYOUT	\$6,767.00	\$6,767.48	\$0.00
1-5331-009-211	LONGEVITY PAY	\$2,526.00	\$2,525.84	\$0.00
1-5331-009-221	LONGEVITY PAY	\$5,028.00	\$5,027.93	\$0.00
1-5331-009-231	HOSPITALIZATION - DISABILITY	\$40.00	\$40.33	\$0.00
1-5333-009-184	LONGEVITY PAY	\$6,166.00	\$6,166.46	\$0.00
1-5333-009-188	REMEDATION STAFF ANNUAL LEAVE PAYOUT	\$2,382.00	\$421.62	\$0.00
1-5333-009-211	SOC SECURITY-REMEDATION STAFF LEAVE P	\$654.00	\$504.00	\$0.00
1-5333-009-221	RET CONTRIB-REMEDATION STAFF LEAVE PA	\$800.00	\$758.06	\$0.00
1-5333-009-231	EMPLOYER-PAID HEALTH INSURANCE	\$0.00	(\$224.06)	\$0.00
1-5400-009-184	LONGEVITY	\$0.00	(\$20,209.15)	\$0.00

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1-5401-009-184-	PRINCIPAL LONGEVITY	\$90,000.00	\$81,257.78	\$0.00
1-5401-009-185-	SCHOOL PRINCIPAL - BONUS LEAVE	\$1,365.00	\$1,365.21	\$0.00
1-5401-009-188-	PRINCIPAL ANNUAL LEAVE PAYOUT	\$35,454.00	\$27,397.33	\$0.00
1-5401-009-211-	PRINCIPAL PAY OUT SOCIAL SECURITY	\$9,087.00	\$8,395.41	\$0.00
1-5401-009-221-	PRINCIPAL PAY OUT RETIREMENT CONTRIBU	\$18,109.00	\$16,581.85	\$0.00
1-5401-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$383.00	\$383.14	\$0.00
1-5402-009-184-	LONGEVITY PAY	\$50,000.00	\$45,123.06	\$0.00
1-5402-009-188-	ANNUAL LEAVE PAYOUT-ASSISTANT PRINCIP	\$26,408.00	\$22,734.95	\$0.00
1-5402-009-211-	EMPLOYER'S SOC SECURITY-AP ANNUAL LV	\$5,462.00	\$5,180.67	\$0.00
1-5402-009-221-	EMPLOYER'S SOC SECURITY-TERMINAL PAYM	\$10,091.00	\$10,090.98	\$0.00
1-5402-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$165.00	\$164.90	\$0.00
1-5403-009-184-	LONGEVITY PAY	\$16,638.00	\$16,637.61	\$0.00
1-5403-009-211-	EMPLOYER'S SOCIAL SECURITY	\$1,273.00	\$1,272.76	\$0.00
1-5403-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$2,531.00	\$2,530.56	\$0.00
1-5810-009-184-	LONGEVITY PAY	\$30,963.00	\$7,919.41	\$0.00
1-5810-009-186-	DISABILITY	\$13,509.00	\$13,508.92	\$0.00
1-5810-009-188-	EDCATIONAL MEDIA ANNUAL LEAVE PAYOUT	\$28,734.00	\$21,483.90	\$0.00
1-5810-009-211-	LONGEVITY PAY	\$4,565.00	\$3,906.02	\$0.00
1-5810-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$9,080.00	\$7,770.45	\$0.00
1-5810-009-231-	EMPLOYER'S HEALTH INSURANCE	\$2,241.00	\$2,240.60	\$0.00
1-5830-009-184-	LONGEVITY PAY	\$27,763.00	(\$1,829.22)	\$0.00
1-5830-009-186-	DISABILITY	\$11,232.00	\$11,231.70	\$0.00
1-5830-009-188-	ANNUAL LEAVE PAYOUT-GUIDANCE	\$47,801.00	\$38,557.29	\$0.00
1-5830-009-189-	SICK LEAVE PAYOUT	\$427.00	\$426.65	\$0.00
1-5830-009-211-	EMPLOYER'S SOCIAL SECURITY	\$5,813.00	\$5,045.35	\$0.00
1-5830-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$11,154.00	\$9,627.55	\$0.00
1-5830-009-231-	EMPLOYERS HOSPITALIZATION	\$1,825.00	\$1,824.74	\$0.00
1-5832-009-184-	LONGEVITY PAY	\$1,359.00	\$1,359.45	\$0.00
1-5832-009-211-	EMPLOYER'S FICA	\$104.00	\$103.98	\$0.00
1-5832-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$207.00	\$206.77	\$0.00
1-5840-009-184-	LONGEVITY	\$4,431.00	\$1,188.30	\$0.00
1-5840-009-211-	EMPLOYER'S SOCIAL SECURITY	\$339.00	\$338.99	\$0.00
1-5840-009-221-	EMPLOYER'S RETIREMENT CONT - LONGEVIT	\$674.00	\$674.02	\$0.00
1-5860-009-184-	LONGEVITY	\$0.00	\$186.67	\$0.00
1-5861-009-184-	LONGEVITY	\$448.00	\$447.97	\$0.00
1-5861-009-211-	EMPLOYERS SOCIAL SECURITY	\$34.00	\$34.27	\$0.00
1-5861-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$68.00	\$68.14	\$0.00
1-5862-009-186-	DISABILITY	\$1,874.00	\$1,874.17	\$0.00
1-5862-009-231-	EMPLOYER'S HOSPITALIZATION	\$9.00	\$8.96	\$0.00
1-6110-009-184-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$6,863.00	\$4,146.49	\$100,000.00
1-6110-009-185-	BONUS LEAVE PAYOUT	\$0.00	\$0.00	\$100,000.00
1-6110-009-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$250,000.00
1-6110-009-211-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$34,425.00	\$524.61	\$34,425.00
1-6110-009-221-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$68,445.00	\$540.28	\$68,940.00
1-6120-009-184-	LONGEVITY PAY	\$3,188.00	\$5,862.95	\$0.00
1-6120-009-211-	EMPLOYER'S SOCIAL SECURITY	\$244.00	\$243.86	\$0.00
1-6120-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$485.00	\$484.86	\$0.00
1-6200-009-184-	LONGEVITY	\$87,197.00	(\$5,305.10)	\$100,000.00
1-6200-009-211-	EMPLOYER'S FICA	\$7,650.00	\$0.00	\$7,650.00
1-6200-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$15,210.00	\$0.00	\$15,320.00
1-6201-009-184-	LONGEVITY	\$4,221.00	\$4,221.17	\$0.00
1-6201-009-188-	ANNUAL LEAVE PAYOUT	\$252.00	\$251.76	\$0.00
1-6201-009-211-	EMPLOYER'S SOCIAL SECURITY	\$342.00	\$342.16	\$0.00
1-6201-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$680.00	\$680.33	\$0.00

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1-6202-009-184-	LONGEVITY PAY	\$611.00	\$610.77	\$0.00
1-6202-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$12,584.00	\$12,584.06	\$0.00
1-6202-009-211-	EMPLOYER'S SOC SECURITY-PAYOUT PEP D	\$47.00	\$46.73	\$0.00
1-6202-009-221-	EMPLOYER'S RET CONTRIB-PAYOUT PEP DIR	\$93.00	\$92.90	\$0.00
1-6202-009-231-	EMPLOYER'S HOSPITALIZATION	\$4,929.00	\$4,929.32	\$0.00
1-6540-009-184-	LONGEVITY PAY	\$46,575.00	\$45,691.90	\$0.00
1-6540-009-185-	CUSTODIAN BONUS LEAVE PAYOUT	\$3,061.00	\$3,138.77	\$0.00
1-6540-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$9,294.00	\$9,293.85	\$0.00
1-6540-009-188-	ANNUAL LEAVE PAYOUT-CUSTODIAN	\$32,739.00	\$22,553.17	\$0.00
1-6540-009-189-	CUSTODIAN SHORT TERM DISABILITY	\$10,165.00	\$10,165.24	\$0.00
1-6540-009-211-	EMPLOYER'S SOC SECURITY-CUSTODIAN AL	\$7,099.00	\$6,281.90	\$0.00
1-6540-009-221-	EMPLOYER'S RET CONTRIB-CUSTODIAN AL P	\$11,064.00	\$10,070.82	\$0.00
1-6540-009-231-	EMPLOYER-PAID HEALTH IN-CUSTODIAN PAY	\$7,755.00	\$7,754.76	\$0.00
1-6550-009-184-	BUS DRIVER LONGEVITY	\$100,000.00	\$43,549.42	\$100,000.00
1-6550-009-185-	BUS DRIVER BONUS LEAVE PAYOUT	\$449.00	\$1,851.39	\$0.00
1-6550-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$6,163.00	\$6,162.78	\$0.00
1-6550-009-188-	BUS DRIVER ANNUAL LEAVE PAYOUT	\$17,003.00	\$14,250.52	\$0.00
1-6550-009-189-	BUS DRIVER DISABILITY	\$4,479.00	\$4,479.39	\$0.00
1-6550-009-211-	SOC SECURITY-BUS DRIVER LEAVE PAY OUT	\$7,650.00	\$4,794.90	\$7,650.00
1-6550-009-221-	RET CONTRIB-BUS DRIVER LEAVE PAYOUT	\$15,210.00	\$7,547.75	\$15,320.00
1-6550-009-231-	EMPLOYER-PAID HEALTH IN-BUS/TRANSPOR	\$4,064.00	\$4,064.25	\$0.00
1-6580-009-184-	LONGEVITY-MAINTENANCE DIRECTOR	\$25,000.00	\$3,937.86	\$0.00
1-6580-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$6,929.00	\$6,928.96	\$0.00
1-6580-009-211-	EMPLOYER'S SOC SECURITY-PAYOUT MAIN E	\$1,913.00	\$301.25	\$0.00
1-6580-009-221-	EMPLOYER'S RET CONTRIB-PAYOUT MAIN DIF	\$3,803.00	\$598.95	\$0.00
1-6580-009-231-	EMPLOYER'S HOSPITALIZATION	\$2,241.00	\$2,240.60	\$0.00
1-6611-009-184-	LONGEVITY PAY	\$4,298.00	\$4,297.50	\$0.00
1-6611-009-211-	LONGEVITY PAY	\$329.00	\$328.76	\$0.00
1-6611-009-221-	LONGEVITY PAY	\$654.00	\$653.65	\$0.00
1-6620-009-184-	LONGEVITY	\$0.00	\$251.34	\$0.00
1-6621-009-184-	LONGEVITY - PERSONNEL ADMINISTRATOR	\$2,262.00	\$2,262.21	\$0.00
1-6621-009-188-	ANNUAL LEAVE PAYOUT	\$4,158.00	\$4,158.00	\$0.00
1-6621-009-211-	SOCIAL SECURITY	\$491.00	\$491.15	\$0.00
1-6621-009-221-	RETIREMENT	\$977.00	\$976.51	\$0.00
1-6710-009-184-	LONGEVITY PAY	\$6,444.00	\$4,760.74	\$0.00
1-6710-009-185-	BONUS LEAVE PAYOUT	\$1.00	\$1.19	\$0.00
1-6710-009-188-	ANNUAL LEAVE PAYOUT	\$5,130.00	\$5,130.09	\$0.00
1-6710-009-211-	EMPLOYER'S SOC SECURITY	\$885.00	\$885.48	\$0.00
1-6710-009-221-	EMPLOYER'S RET CONTRIB	\$1,761.00	\$1,760.54	\$0.00
1-6820-009-184-	LONGEVITY PAY	\$3,672.00	\$3,672.31	\$0.00
1-6820-009-211-	EMPLOYER'S SOC SECURITY	\$281.00	\$280.93	\$0.00
1-6820-009-221-	EMPLOYER'S RET CONTRIB	\$559.00	\$558.56	\$0.00
1-6941-009-184-	LONGEVITY PAY	\$6,255.00	\$6,254.82	\$0.00
1-6941-009-211-	EMPLOYER'S SOC SECURITY	\$411.00	\$410.55	\$0.00
1-6941-009-221-	EMPLOYER'S RET CONTRIB	\$951.00	\$951.36	\$0.00
1-6942-009-184-	LONGEVITY PAY	\$3,825.00	\$3,825.00	\$0.00
1-6942-009-211-	EMPLOYER'S SOC SECURITY	\$293.00	\$292.61	\$0.00
1-6942-009-221-	EMPLOYER'S RET CONTRIB	\$582.00	\$581.78	\$0.00
1-7200-009-184-	LONGEVITY PAY	\$1,568.00	\$0.00	\$0.00
1-7200-009-211-	EMPLOYER'S SOC SECURITY	\$120.00	\$0.00	\$0.00
1-7200-009-221-	EMPLOYER'S RET CONTRIB	\$239.00	\$0.00	\$0.00
1-7202-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$3,422.00	\$3,421.72	\$0.00
1-7202-009-231-	HOSPITALIZATION	\$1,519.00	\$1,518.89	\$0.00
	<b>Total Paid by State Funds</b>	<b>\$3,046,685.00</b>	<b>\$1,759,252.75</b>	<b>\$2,700,571.00</b>

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2-5110-009-185-	BONUS LEAVE PAYOUT	\$5,000.00	\$0.00	<b>\$25,000.00</b>
2-5110-009-188-	ANNUAL LEAVE PAY-OUT	\$19,771.00	\$0.00	<b>\$25,000.00</b>
2-5110-009-211-	EMPLOYER'S SOCIAL SECURITY	\$3,825.00	\$0.00	<b>\$3,825.00</b>
2-5110-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,605.00	\$0.00	<b>\$7,660.00</b>
2-5110-009-232-	WORKERS COMPENSATION PREMIUMS	\$396.00	\$0.00	<b>\$0.00</b>
2-5110-009-233-	UNEMPLOYMENT	\$41,570.00	(\$408.50)	<b>\$50,000.00</b>
2-5110-009-235-	BOARD PAID LIFE INSURANCE	\$25,000.00	\$22,808.00	<b>\$15,000.00</b>
2-6110-009-233-	UNEMPLOYMENT	\$86,602.00	\$0.00	<b>\$35,631.00</b>
2-6110-009-235-	EMPLOYER PROVIDED LIFE INSURANCE	\$10,000.00	\$6,478.00	<b>\$0.00</b>
2-6540-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$448.00	\$448.12	<b>\$0.00</b>
2-6580-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$463.00	\$462.96	<b>\$0.00</b>
2-6580-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$1,113.00	\$1,112.57	<b>\$0.00</b>
2-7200-009-232-	WORKERS COMPENSATION PREMIUMS	\$20,000.00	\$0.00	<b>\$20,000.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$221,793.00</b>	<b>\$30,901.15</b>	<b>\$182,116.00</b>
	<b>Total Paid by All Funds</b>	<b>\$3,268,478.00</b>	<b>\$1,790,153.90</b>	<b>\$2,882,687.00</b>





# PRC 010

## Dollars for K-3 Teachers

This allotment provides a separate account into which LEA's may transfer funds to pay for certified personnel. Converting certified position allotments to dollars for the purpose of hiring the same type of position is not allowable.

Part of the flexibility in the budget bill allowed LEA's to transfer funds from dollar allotments like ESL (PRC 054) and DSSF (PRC 024) in order to maximize funding. This allows for the higher paid personnel to be paid from (PRC 001) position allotments and the lower paid personnel to be paid from the dollar allotments. Utilizing this flexibility has the potential to save the system a significant amount. The ABC transfer process was not allowed at the time the beginning budget was being prepared, which is the reason no such transfers have been made thus far. These transfers will be made in subsequent budget amendments.

PRC 010 - Dollars for Teachers				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-010-121-	CLASSROOM TEACHER	\$2,336,036.00	\$2,335,703.87	
1-5110-010-125-	NEW TEACHER ORIENTATION	\$2,456.00	\$2,455.84	
1-5110-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$175,857.00	\$175,831.54	
1-5110-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$340,175.00	\$340,124.13	
1-5110-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$290,082.00	\$290,550.81	
1-5112-010-121-	CLASSROOM TEACHER	\$6,550.00	\$6,550.00	
1-5112-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$500.00	\$499.74	
1-5112-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$996.00	\$996.26	
1-5112-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$896.00	\$896.24	
1-5113-010-121-	CLASSROOM TEACHER	\$192,272.00	\$192,221.51	
1-5113-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$14,603.00	\$14,599.13	
1-5113-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$29,244.00	\$29,236.88	
1-5113-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$25,767.00	\$25,766.90	
1-5114-010-121-	CLASSROOM TEACHER	\$9,900.00	\$9,900.00	
1-5114-010-211-	FICA	\$605.00	\$604.50	
1-5114-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$1,506.00	\$1,505.79	
1-5114-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$1,344.00	\$1,344.36	
1-5117-010-121-	CLASSROOM TEACHER	\$801,698.00	\$801,697.66	
1-5117-010-125-	NEW TEACHER ORIENTATION	\$1,228.00	\$1,227.91	
1-5117-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$60,487.00	\$60,487.40	
1-5117-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$122,125.00	\$122,125.03	
1-5117-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$95,450.00	\$95,449.56	
1-5213-010-121-	CLASSROOM TEACHER	\$9,900.00	\$9,900.00	
1-5213-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$602.00	\$602.31	
1-5213-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$1,506.00	\$1,505.79	
1-5213-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$1,344.00	\$1,344.36	
1-5331-010-121-	CLASSROOM TEACHER	\$9,900.00	\$9,900.00	
1-5331-010-211-	EMPLOYER'S SOCIAL SEC-ELEM CURRICULUM	\$754.00	\$753.60	
1-5331-010-221-	EMPLOYER'S RET CONTRIB-ELEM CURRICULUM	\$1,506.00	\$1,505.79	
1-5331-010-231-	EMPLOYER-PAID HEALTH INS-ELEM CUR SPE	\$1,343.00	\$1,344.36	
	<b>Total Paid by State Funds</b>	<b>\$4,536,632.00</b>	<b>\$4,536,631.27</b>	

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2-5110-010-121-	TEACHER	\$0.00	\$0.00	\$1,366,500.00
2-5110-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$29,250.00
2-5110-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$31,233.00	\$31,233.09	\$86,476.00
2-5110-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$2,389.00	\$2,388.69	\$113,390.00
2-5110-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$4,750.00	\$4,750.32	\$222,596.00
2-5110-010-231-	REGULAR CURRICULAR EMPLOYER PAID HEA	\$896.00	\$896.24	\$213,369.00
2-5110-010-232-	WORKERS COMPENSATION	\$0.00	\$247.63	\$0.00
2-5112-010-121-	TEACHER	\$0.00	\$0.00	\$35,000.00
2-5112-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5112-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$416.00	\$415.80	\$2,205.00
2-5112-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$32.00	\$31.80	\$2,904.00
2-5112-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$63.00	\$63.24	\$5,700.00
2-5112-010-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$5,471.00
2-5113-010-121-	TEACHER	\$0.00	\$0.00	\$175,000.00
2-5113-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$3,750.00
2-5113-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$3,534.00	\$3,534.30	\$11,025.00
2-5113-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$270.00	\$270.30	\$14,518.00
2-5113-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$538.00	\$537.54	\$28,499.00
2-5113-010-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$27,355.00
2-5114-010-121-	TEACHER	\$0.00	\$0.00	\$35,000.00
2-5114-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5114-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$624.00	\$623.70	\$2,240.00
2-5114-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$48.00	\$47.70	\$2,906.00
2-5114-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$95.00	\$94.86	\$5,705.00
2-5114-010-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$5,471.00
2-5117-010-121-	TEACHER	\$0.00	\$0.00	\$245,000.00
2-5117-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$5,250.00
2-5117-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$6,445.00	\$6,444.90	\$15,540.00
2-5117-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$493.00	\$492.90	\$20,333.00
2-5117-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$980.00	\$980.22	\$39,915.00
2-5117-010-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$38,297.00
2-5213-010-121-	TEACHER	\$0.00	\$0.00	\$35,000.00
2-5213-010-180-	NON RETIREMENT BONUS	\$0.00	\$0.00	\$750.00
2-5213-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$624.00	\$623.70	\$2,205.00
2-5213-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$48.00	\$47.70	\$2,904.00
2-5213-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$95.00	\$94.86	\$5,700.00
2-5213-010-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$5,471.00
2-5331-010-181-	REGULAR CURRICULAR SUPPLEMENT	\$624.00	\$623.70	\$0.00
2-5331-010-211-	REGULAR CURRICULAR SOCIAL SECURITY	\$48.00	\$47.70	\$0.00
2-5331-010-221-	REGULAR CURRICULAR RETIREMENT CONTRI	\$95.00	\$94.86	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$54,340.00</b>	<b>\$54,585.75</b>	<b>\$2,812,195.00</b>
	<b>Total Paid by All Funds</b>	<b>\$4,590,972.00</b>	<b>\$4,591,217.02</b>	<b>\$2,812,195.00</b>



# PRC 011

## NBPTS Educational Leave

PRC 011 is another non-allotted program. The State pays for a substitute so teachers can have several days to prepare submissions to the National Board for Professional Teaching Standards (NBPTS). Through 2009-10, the State also paid the submission fee for teachers to submit their folders for evaluation. In 2010-11, the State discontinued that practice and only provides loans to teachers to cover the application expense.

Although the amounts provided to in PRC 011 are relatively modest, the fact that a teacher has to be State-paid to qualify for the state support does have an impact on how we can assign teacher among the various funding sources. Occasionally we have to pay a lower-cost teacher from State funds than we otherwise would and pay a more expensive teacher from other funds in order to let the teacher avail himself/herself of the State’s support for the NBPTS application process.

Teachers who receive NBPTS certification receive a 12% increase in pay on an on-going basis. North Carolina has one of the highest concentrations of NBPTS-certified teachers in the nation, and Buncombe County Schools has one of the highest concentrations of NBPTS-certified teachers in the State.

PRC 011 - National Board Certification				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-011-163-	SUBSTITUTE FOR STAFF DEV. - NBPTS	\$2,608.00	\$271.00	\$3,000.00
1-5110-011-211-	EMPLOYER'S SOCIAL SECURITY-NBPTS	\$200.00	\$20.74	\$230.00
1-5117-011-163-	SUB FOR STAFF DEV - MATH/SCIENCE NBPTS	\$392.00	\$392.00	\$0.00
1-5117-011-211-	EMPLOYER'S SOC SECURITY-M/SC STAFF DE	\$30.00	\$30.00	\$0.00
	<b>Total Paid by State Allotment</b>	<b>\$3,230.00</b>	<b>\$713.74</b>	<b>\$3,230.00</b>



# PRC 012

## Driver Education

The funding for the Driver Education allotment had always come from a different source than all the other allotments which is the State Highway Fund, however, this year the funds were approved from the general fund. As in previous years, the prohibition of being able to transfer the funds from PRC 012 to another allotment remains unallowable. It has never been the practice of Buncombe County Schools to transfer these funds to another allotment.

Buncombe County Schools contracts for Driver Education services rather than providing them directly.

<b>PRC 012 - Driver Training</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-012-311-	CONTRACTED SERVICES-DRIVER TRAINING	\$478,673.00	\$478,673.00	<b>\$430,282.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$478,673.00</b>	<b>\$478,673.00</b>	<b>\$430,282.00</b>



# PRC 013

## Career and Technical Education – Months of Employment

The fourth and final employment –based allotment made by the North Carolina Department of Public Instruction is the Months of Employment allotment (PRC 013) for Career and Technical Education teachers. NCDPI provides a base of 50 MOE to each local education agency (LEA); remaining funds are then allotted out based on the ADM of grades 8-12.

PRC 014 can pay Career Technical teachers, but it is a dollar allotment, not a position allotment.

PRC 013 - Vocational Education (Months of Employment)				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5120-013-121-	TEACHERS	\$32,850	\$32,900	<b>\$313,251.00</b>
1-5120-013-211-	SOCIAL SECURITY CTE-CURRICULAR SERVICES	\$2,462.00	\$2,461.59	<b>\$5,470.00</b>
1-5120-013-221-	RETIREMENT CTE CURRICULAR SERVICES	\$4,667.00	\$4,996.53	<b>\$10,954.00</b>
1-5120-013-231-	EMPLOYER'S HOSPITALIZATION	\$4,033.00	\$4,033.08	<b>\$10,942.00</b>
1-5121-013-121-	AGRICULTURE TEACHER	\$543,019.00	\$543,018.24	<b>\$513,760.00</b>
1-5121-013-129-	DIFFERENTIAL PAY	\$1,091.00	\$1,090.31	<b>\$1,007.00</b>
1-5121-013-162-	SUBSTITUTE FOR AGRICULTURE TEACHER	\$8,477.00	\$8,477.00	<b>\$8,477.00</b>
1-5121-013-184-	LONGEVITY PAY	\$11,353.00	\$9,114.45	<b>\$0.00</b>
1-5121-013-188-	ANNUAL LEAVE PAYOUT	\$7,500.00	\$7,500.00	<b>\$0.00</b>
1-5121-013-211-	EMPLOYER'S SOC SECURITY-AGRICULTURE CTE	\$40,519.00	\$42,512.33	<b>\$40,029.00</b>
1-5121-013-221-	EMPLOYER'S RET CONTRIB -AGRICULTURE CTE	\$78,870.00	\$84,065.68	<b>\$72,199.00</b>
1-5121-013-231-	EMPLOYER-PAID HEALTH IN-AGRICULTURE CTE	\$53,775.00	\$53,774.40	<b>\$49,239.00</b>
1-5122-013-121-	BUSINESS/INFORMATION TECHNOLOGY TEACHER	\$768,037.00	\$768,037.00	<b>\$752,020.00</b>
1-5122-013-162-	SUBSTITUTES FOR BUSINESS TEACHER	\$7,913.00	\$7,912.50	<b>\$7,913.00</b>
1-5122-013-184-	LONGEVITY PAY	\$6,154.00	\$6,154.40	<b>\$0.00</b>
1-5122-013-211-	EMPLOYER'S SOC SECURITY-BUSINESS/INFO TE	\$57,723.00	\$57,722.15	<b>\$58,136.00</b>
1-5122-013-221-	EMPLOYER'S RET CONTRIB -BUSINESS/INFO TE	\$117,755.00	\$117,754.58	<b>\$115,210.00</b>
1-5122-013-231-	EMPLOYER-PAID HEALTH IN-BUSINESS/INFO TE	\$92,313.00	\$92,312.72	<b>\$93,007.00</b>
1-5123-013-121-	FAMILY/CONSUMER SCIENCE CTE TEACHER	\$822,397.00	\$817,903.48	<b>\$816,150.00</b>
1-5123-013-162-	SUB-REG ABSENCE-FAMILY/CONSUM SC TEACHER	\$12,553.00	\$12,552.50	<b>\$12,553.00</b>
1-5123-013-184-	LONGEVITY PAY	\$8,341.00	\$8,340.32	<b>\$0.00</b>
1-5123-013-211-	EMPLOYER'S SOC SECURITY-FAMILY/CONSUMER	\$60,424.00	\$60,423.70	<b>\$63,397.00</b>
1-5123-013-221-	EMPLOYER'S RET CONTRIB -FAMILY/CONSUMER	\$125,672.00	\$125,671.78	<b>\$125,035.00</b>
1-5123-013-231-	EMPLOYER-PAID HEALTH IN-FAMILY/CONSUMER	\$104,412.00	\$104,411.96	<b>\$109,420.00</b>
1-5124-013-121-	HEALTH OCCUPATIONS CTE TEACHER	\$488,583.00	\$488,582.22	<b>\$522,000.00</b>
1-5124-013-129-	AMOUNT HELD HARMLESS	\$3,007.00	\$3,006.30	<b>\$3,007.00</b>
1-5124-013-162-	SUB-REG ABSENCE-HEALTH OCCUPATNS TEACHER	\$6,101.00	\$6,100.50	<b>\$6,101.00</b>
1-5124-013-184-	LONGEVITY PAY	\$3,050.00	\$3,049.74	<b>\$0.00</b>
1-5124-013-188-	ANNUAL LEAVE PAYOUT	\$725.00	\$724.28	<b>\$0.00</b>
1-5124-013-211-	EMPLOYER'S SOC SECURITY-HEALTH OCCUPATNS	\$36,606.00	\$36,605.88	<b>\$40,630.00</b>
1-5124-013-221-	EMPLOYER'S RET CONTRIB -HEALTH OCCUPATNS	\$72,871.00	\$72,870.17	<b>\$77,750.00</b>
1-5124-013-231-	EMPLOYER-PAID HEALTH IN-HEALTH OCCUPATNS	\$47,143.00	\$47,142.22	<b>\$60,181.00</b>

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1-5125-013-121-	MARKETING CTE TEACHER	\$180,300.00	\$180,300.00	\$182,500.00
1-5125-013-162-	SUB FOR MARKETING TEACHER-REG ABSENCE	\$1,035.00	\$1,035.00	\$1,035.00
1-5125-013-184-	LONGEVITY PAY	\$1,071.00	\$1,070.55	\$0.00
1-5125-013-211-	EMPLOYER'S SOC SECURITY-MARKETING CTE	\$13,830.00	\$13,829.45	\$14,042.00
1-5125-013-221-	EMPLOYER'S RET CONTRIB -MARKETING CTE	\$27,587.00	\$27,586.53	\$27,959.00
1-5125-013-231-	EMPLOYER-PAID HEALTH IN-MARKETING CTE	\$21,858.00	\$21,858.00	\$21,884.00
1-5126-013-121-	MIDDLE GRADES CTE INSTRUCTOR	\$1,039,897.00	\$1,039,384.43	\$995,270.00
1-5126-013-129-	DIFFERENTIAL PAY	\$7,747.00	\$7,745.43	\$6,213.00
1-5126-013-162-	SUBSTITUTE FOR MIDDLE GRADES VOCATION	\$10,194.00	\$25,024.50	\$10,194.00
1-5126-013-167-	SUBSTITUTE	\$135.00	\$135.00	\$135.00
1-5126-013-184-	LONGEVITY PAY	\$13,437.00	\$13,436.36	\$0.00
1-5126-013-188-	ANNUAL LEAVE PAYOUT - CTE	\$6,989.00	\$7,500.00	\$0.00
1-5126-013-189-	CTE - SHORT TERM DISABILITY	\$3,915.00	\$3,914.94	\$0.00
1-5126-013-211-	EMPLOYER'S SOC SECURITY-MID GRADES CTE	\$79,927.00	\$79,866.24	\$77,405.00
1-5126-013-221-	EMPLOYER'S RET CONTRIB -MID GRADES CTE	\$154,287.00	\$154,286.62	\$141,440.00
1-5126-013-231-	EMPLOYER-PAID HEALTH IN-MID GRADES CTE	\$125,016.00	\$125,015.99	\$114,891.00
1-5127-013-121-	TECHNOLOGY CTE INSTRUCTOR	\$72,750.00	\$72,750.00	\$71,500.00
1-5127-013-162-	SUBSTITUTE FOR CTE VOCATIONAL TEACHER	\$3,318.00	\$2,514.50	\$3,318.00
1-5127-013-211-	EMPLOYER'S SOC SECURITY-TECHNOLOGY CTE	\$5,676.00	\$5,675.11	\$5,724.00
1-5127-013-221-	EMPLOYER'S RET CONTRIB -TECHNOLOGY CTE	\$11,066.00	\$11,065.30	\$10,954.00
1-5127-013-231-	EMPLOYER-PAID HEALTH IN-TECHNOLOGY CTE	\$9,859.00	\$9,858.64	\$10,942.00
1-5128-013-121-	TRADE AND INDUSTRIAL EDUCATION TEACHER	\$671,912.00	\$671,911.51	\$656,765.00
1-5128-013-129-	DIFFERENTIAL PAY	\$1,237.00	\$1,236.40	\$0.00
1-5128-013-162-	SUB FOR INDUSTRY/TRADES TEACHER	\$13,484.00	\$13,484.00	\$13,484.00
1-5128-013-184-	VOCATIONAL FUNDS PAID LONGEVITY	\$4,534.00	\$4,533.79	\$0.00
1-5128-013-188-	ANNUAL LEAVE PAYOUT-TRADE/INDUSTRY TEACH	\$5,813.00	\$12,337.64	\$0.00
1-5128-013-211-	EMPLOYER'S SOC SECURITY-TRADE/INDUSTRY E	\$52,448.00	\$52,947.01	\$51,275.00
1-5128-013-221-	EMPLOYER'S RET CONTRIB -TRADE/INDUSTRY E	\$100,113.00	\$101,105.10	\$96,787.00
1-5128-013-231-	EMPLOYER-PAID HEALTH IN-TRADE/INDUSTRY E	\$77,749.00	\$77,748.82	\$79,330.00
1-5830-013-131-	CAREER DEVELOPMENT COORDINATOR (IEC)	\$22,128.00	\$22,127.91	\$27,500.00
1-5830-013-211-	SOCIAL SECURITY	\$1,693.00	\$1,692.82	\$2,104.00
1-5831-013-131-	CAREER DEVELOPMENT COORDINATOR (IEC)	\$2,476.00	\$2,475.80	\$367,653.00
1-5831-013-184-	LONGEVITY PAY	\$393,283.00	\$374,441.02	\$0.00
1-5831-013-188-	ANNUAL LEAVE PAYOUT	\$9,806.00	\$7,231.28	\$0.00
1-5831-013-211-	EMPLOYER'S SOC SECURITY-CAREER DEV COORD	\$30,230.00	\$27,032.55	\$28,126.00
1-5831-013-221-	EMPLOYER'S RET CONTRIB -CAREER DEV COORD	\$55,921.00	\$53,696.30	\$52,112.00
1-5831-013-231-	EMPLOYER-PAID HEALTH IN-CAREER DEV COORD	\$34,957.00	\$33,609.00	\$32,826.00
	<b>Total Paid by State Allotment</b>	<b>\$6,898,074.00</b>	<b>\$6,892,685.55</b>	<b>\$6,991,206.00</b>

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2-5120-013-125-	NEW TEACHER ORIENTATION	\$2,630.00	\$2,630.25	\$0.00
2-5120-013-181-	LOCAL SUPPLEMENT-REG. EDUCATION TEACHER	\$1,635.00	\$1,635.20	\$4,541.00
2-5120-013-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$4,712.00	\$4,711.05	\$0.00
2-5120-013-211-	EMPLOYER'S FICA	\$687.00	\$686.70	\$348.00
2-5120-013-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$1,365.00	\$1,365.31	\$696.00
2-5120-013-232-	WORKERS COMPENSATION	\$73.00	\$71.17	\$73.00
2-5120-013-312-	WORKSHOP EXPENSES	\$1,033.00	\$1,033.00	\$1,033.00
2-5120-013-313-	CTE- ADVERTISING	\$829.00	\$828.07	\$829.00
2-5120-013-332-	TRAVEL REIMBURSEMENT - CTE CURRICULAR SER	\$6,666.00	\$7,132.28	\$6,666.00
2-5120-013-333-	FIELD TRIPS	\$2,142.00	\$2,141.47	\$2,142.00
2-5120-013-411-	SUPPLIES-CTE CURRICULAR SERVICES	\$351.00	\$350.58	\$351.00
2-5121-013-162-	SUBSTITUTE	\$0.00	\$49.00	\$0.00
2-5121-013-181-	AGRICULTURE TEACHER-LOCAL SUPPLEMENT	\$48,785.00	\$48,784.97	\$43,271.00
2-5121-013-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$10,528.00	\$10,527.71	\$0.00
2-5121-013-211-	EMPLOYER'S SOC SECURITT-AGR ED LOC SUPPL	\$4,538.00	\$4,541.36	\$3,311.00
2-5121-013-221-	EMPLOYER'S RET CONTRIB-AGRI ED LOC SUPPL	\$9,021.00	\$9,021.38	\$6,629.00
2-5121-013-232-	AGRICULTURE TEACHER - WORKERS COMP	\$403.00	\$470.26	\$403.00
2-5122-013-181-	BUS/INFO TECHNOLOGY TCH-LOCAL SUPPLEMENT	\$66,205.00	\$66,204.61	\$65,640.00
2-5122-013-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$21,641.00	\$21,641.38	\$30,375.00
2-5122-013-211-	EMPLOYER'S SOC SECURITY-BUS ED LOC SUPPL	\$6,720.00	\$6,720.20	\$7,346.00
2-5122-013-221-	EMPLOYER'S RET CONTRIB-BUS ED LOC SUPPL	\$13,361.00	\$13,361.42	\$14,710.00
2-5122-013-232-	BUS/INFO TECHNOLOGY TCH - WORKERS COMP	\$161.00	\$696.49	\$161.00
2-5123-013-181-	FAM/CONSUMER SCIENC TCH-LOCAL SUPPLEMENT	\$64,956.00	\$64,955.82	\$63,315.00
2-5123-013-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$10,930.00	\$10,929.63	\$0.00
2-5123-013-211-	EMPLOYER'S SOC SECURITY-F/CS ED LOC SUPP	\$5,805.00	\$5,804.98	\$4,844.00
2-5123-013-221-	EMPLOYER'S RET CONTRIB-F/CS ED LOC SUPP	\$11,542.00	\$11,542.05	\$9,700.00
2-5123-013-232-	FAM/CONSUMER SCIENCE TCH - WORKERS COMP	\$567.00	\$601.66	\$567.00
2-5124-013-181-	HEALTH OCCUPATIONS TCH-LOC SUPPLEMENT	\$47,815.00	\$47,814.64	\$51,119.00
2-5124-013-211-	EMPLOYER'S SOC SECURITY-HEALTH ED LOC SU	\$3,658.00	\$3,657.69	\$3,911.00
2-5124-013-221-	EMPLOYER'S RET CONTRIB-HEALTH ED LOC SUP	\$7,115.00	\$7,114.54	\$7,663.00
2-5124-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$896.00	\$896.24	\$0.00
2-5124-013-232-	HEALTH OCCUPATIONS TCH - WORKERS COMP	\$290.00	\$379.10	\$290.00
2-5125-013-181-	MARKETING TEACHER - LOCAL SUPPLEMENT	\$16,514.00	\$16,514.00	\$17,040.00
2-5125-013-211-	EMPLOYER'S SOC SECURITY-MARKET ED LOC SU	\$1,263.00	\$1,263.28	\$1,304.00
2-5125-013-221-	EMPLOYER'S RET CONTRIB-MARKET ED LOC SUP	\$2,512.00	\$2,511.76	\$2,611.00
2-5125-013-232-	MARKETING TEACHER - WORKERS COMP	\$35.00	\$130.93	\$35.00
2-5126-013-121-	TEACHERS	\$3,886.00	\$3,885.64	\$0.00
2-5126-013-129-	AMOUNT HELD HARMLESS	\$0.00	\$0.00	\$947.00
2-5126-013-181-	MIDDLE GRADES CTE TCH-LOCAL SUPPLEMENT	\$89,216.00	\$89,216.13	\$85,181.00
2-5126-013-211-	EMPLOYER'S SOC SECURITY-MIDDLE GRADES CT	\$7,122.00	\$7,121.97	\$6,589.00
2-5126-013-221-	EMPLOYER'S RET CONTRIB-MIDDLE GRADES CTE	\$13,402.00	\$13,402.21	\$12,533.00
2-5126-013-231-	HOSPITALIZATION MIDDLE GRADES CTE	\$9.00	\$9.49	\$0.00
2-5126-013-232-	MIDDLE GRADES CTE TCH - WORKERS COMP	\$334.00	\$738.16	\$334.00
2-5127-013-181-	LOCAL SUPPLEMENT	\$2,336.00	\$2,336.00	\$4,541.00
2-5127-013-211-	EMPLOYERS FICA	\$179.00	\$178.70	\$348.00
2-5127-013-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$355.00	\$355.31	\$696.00
2-5127-013-232-	TECHNOLOGY CTE TCH - WORKERS COMP	\$0.00	\$18.52	\$0.00
2-5128-013-121-	TEACHERS	\$5,142.00	\$5,141.85	\$0.00
2-5128-013-129-	AMOUNT HELD HARMLESS	\$0.00	\$0.00	\$1,737.00
2-5128-013-181-	LOCAL SUPPLEMENT-TRADE/INDUSTRIAL TEACH	\$61,174.00	\$61,173.71	\$57,150.00
2-5128-013-211-	EMPLOYER'S SOC SECURITY-TRADE/INDUSTRY	\$5,073.00	\$5,073.08	\$4,505.00
2-5128-013-221-	EMPLOYER'S RET CONTRIB-TRADE/INDUSTRY	\$9,304.00	\$9,304.48	\$8,756.00
2-5128-013-232-	TRADE/INDUSTRY TCH - WORKERS COMP	\$247.00	\$525.78	\$247.00

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2-5831-013-129-	AMOUNT HELD HARMLESS	\$0.00	\$0.00	\$2,976.00
2-5831-013-181-	IEC COORDINATOR - LOCAL SUPPLEMENT	\$36,085.00	\$36,084.82	\$3,026.00
2-5831-013-211-	EMPLOYER'S SOC SECURITY-IEC LOCAL SUPPLE	\$2,761.00	\$2,760.58	\$3,026.00
2-5831-013-221-	EMPLOYER'S RET CONTRIB-IEC LOCAL SUPPLEM	\$5,489.00	\$5,488.51	\$5,603.00
2-5831-013-232-	IEC COORDINATOR - WORKERS COMP	\$29.00	\$286.10	\$29.00
2-6120-013-312-	WORKSHOP EXPENSE-CTE CURR. SUPPORT/DEV	\$1,333.00	\$1,332.73	\$1,333.00
2-8100-013-472-	SALES AND USE TAX REFUND	\$0.00	(\$398.76)	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$620,860.00</b>	<b>\$622,755.19</b>	<b>\$550,481.00</b>
	<b>Total Paid by All Funds</b>	<b>\$7,518,934.00</b>	<b>\$7,515,440.74</b>	<b>\$7,541,687.00</b>

PRC 013 - Vocational Education				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-013-000-	REVENUE	(\$43,145.00)	\$0.00	(\$44,172.00)
		(\$43,145.00)	\$0.00	(\$44,172.00)
<b>Total Appropriations</b>				
8-5120-013-411-	SUPPLIES AND MATERIALS	\$31,350.00	\$0.00	\$43,478.00
8-5120-013-459-	FOOD PURCHASES	\$0.00	\$0.00	\$694.00
8-5120-013-462-	INVENTORY EQUIPMENT	\$13,345.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$44,695.00</b>	<b>\$0.00</b>	<b>\$44,172.00</b>





# PRC 014

## Career and Technical Education – Program Improvement

This allotment supports Career Technical Education (CTE) program services and activities and can be used for instructional salaries, instructional support, or clerical personnel who help expand, improve, modernize, and develop quality CTE programs in grades 6-12.

Funds must be used to support the CTE Local Plan which is approved by the Buncombe County School Board and submitted to the Department of Public Instruction each year.

In Buncombe County Schools, PRC 014 funds pay substitutes for teachers who participate in staff development activities or who are involved in Career and Technical Students Organizations (CTSO's) as well as travel expenses of teachers and students who compete in state supported CTSO's. Funds also pay contracted services such as hazardous waste disposal for parts cleaners and criminal background checks for clinical Allied Health students.

The initial budget is in a generic 5120 purpose/function code, but BCS codes actual expenditures to the more descriptive purpose/functions that correspond to the CTE standard program areas in the curriculum:

- 5121 Agriculture
- 5122 Business/Information Technology
- 5123 Family/Consumer Science
- 5124 Health Occupations
- 5125 Marketing
- 5126 Middle Grades CTE
- 5127 CTE Technology
- 5128 Industry/Trades

The money can be spent in the following object codes: Supplies and Materials (411), Computer Software (418), Repair Parts and Materials (422), Non Inventory Equipment (461) and Inventory Equipment (462).

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PRC 014 - Vocational Program Support				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5120-014-162-	SUBSTITUTE PAY - REGULAR TEACHER ABSE	\$28,791.00	\$28,791.50	\$30,000.00
1-5120-014-163-	SUBSTITUTE TEACHER-STAFF DEV. ABSENCE	\$16,197.00	\$16,197.50	\$16,200.00
1-5120-014-211-	EMPLOYER'S SOC SECURITY - CTE WORK ST	\$3,443.00	\$3,443.08	\$3,500.00
1-5120-014-232-	WORKERS COMP	\$0.00	\$0.00	\$1,300.00
1-5120-014-311-	CONTRACTED SERVICES-CTE CURRICULAR S	\$9,183.00	\$9,183.30	\$10,000.00
1-5120-014-312-	WORKSHOP EXPENSES- CTE TEACHER	\$1,491.00	\$1,491.00	\$5,000.00
1-5120-014-319-	OTHER PROFESSIONAL/TECHNICAL FEES	\$55.00	\$55.00	\$1,000.00
1-5120-014-327-	LEASE AGREEMENT	\$0.00	\$0.00	\$10,000.00
1-5120-014-332-	VOCATIONAL TEACHER MILEAGE REIMBURSE	\$4,950.00	\$4,950.14	\$5,000.00
1-5120-014-333-	FIELD TRIPS - CTE CURRICULAR SERVICES	\$2,966.00	\$2,965.79	\$3,000.00
1-5120-014-341-	VOCATIONAL DEPARTMENT TELEPHONE LINE	\$692.00	\$691.65	\$600.00
1-5120-014-344-	MOBILE COMMUNICATIONS COST	\$0.00	\$0.00	\$1,000.00
1-5120-014-351-	TUITION REIMBURSEMENTS	\$9,919.00	\$9,919.01	\$13,800.00
1-5120-014-411-	SUPPLIES AND MATERIALS - CTE CURR. SER.	\$188,913.00	\$22,544.02	\$154,120.00
1-5120-014-418-	COMPUTER SOFTWARE-CTE CURRICULAR SE	\$22,979.00	\$20,754.75	\$23,000.00
1-5120-014-422-	REPAIR PARTS-CTE CURRICULAR SERVICE	\$2,556.00	\$419.44	\$5,098.00
1-5120-014-461-	NON INVENTORY EQUIP.-CURRICULAR SERVIC	\$2,125.00	\$0.00	\$4,000.00
1-5120-014-462-	INVENTORY FURN/EQUIPMENT - CTE	\$43,139.00	\$37,373.07	\$45,000.00
1-5121-014-411-	AGRICULTURE CTE SUPPLIES	\$0.00	\$30,877.01	\$0.00
1-5121-014-418-	COMPUTER SOFTWARE	\$0.00	\$1,650.00	\$0.00
1-5121-014-422-	REPAIR PARTS-CTE AGRICULTURE	\$0.00	\$1,196.47	\$0.00
1-5121-014-462-	AGRICULTURE CTE NON-INVENTORIED EQUIP	\$0.00	\$3,353.66	\$0.00
1-5122-014-411-	SUPPLIES AND MATERIALS-CTE TECHNOLOG	\$0.00	\$12,249.92	\$0.00
1-5122-014-418-	COMPUTER SOFTWARE	\$0.00	\$325.00	\$0.00
1-5123-014-411-	FAMILY/CONSUMER SCIENCE INSTRCT SUPPL	\$0.00	\$79,584.00	\$0.00
1-5123-014-422-	REPAIR PARTS-CTE FAMILY/CONSUMER SCIE	\$0.00	\$764.53	\$0.00
1-5123-014-461-	NON INVENTORY EQUIPMENT	\$0.00	\$404.46	\$0.00
1-5123-014-462-	INVENTORY FURNITURE / EQUIPMENT-CTE	\$0.00	\$355.92	\$0.00
1-5124-014-411-	HEALTH OCCUPATIONS INSTRUCTION SUPPLI	\$0.00	\$5,229.54	\$0.00
1-5124-014-461-	NON INVENTORY EQUIPMENT	\$0.00	\$593.85	\$0.00
1-5125-014-411-	SUPPLIES--MARKETING TEACHER CTE	\$0.00	\$795.46	\$0.00
1-5127-014-411-	SUPPLIES AND MATERIALS - CTE TECNOLOG	\$0.00	\$15,679.65	\$0.00
1-5127-014-461-	NON-INVENTORIED EQUIPMENT	\$0.00	\$747.93	\$0.00
1-5128-014-411-	SUPPLIES - TRADE - CTE	\$0.00	\$21,860.88	\$0.00
1-5128-014-418-	COMPUTER SOFTWARE-TRADE/INDUSTRIAL C	\$0.00	\$249.00	\$0.00
1-5128-014-422-	REPAIR PARTS - TRADE CTE	\$0.00	\$176.00	\$0.00
1-5128-014-461-	NON-INVENTORIED EQUIPMENT	\$0.00	\$378.78	\$0.00
1-5128-014-462-	TRADE AND INDUSTRIAL EDUCATION INV EQU	\$0.00	\$2,056.74	\$0.00
1-5830-014-332-	GUIDANCE OFFICE TRAVEL	\$175.00	\$174.37	\$600.00
1-5830-014-411-	GUIDANCE OFFICE SUPPLIES	\$2,699.00	\$2,698.80	\$3,000.00
1-6120-014-312-	WORKSHOP EXPENSES- CTE CURRICULAR S	\$0.00	\$0.00	\$1,000.00
1-6550-014-171-	BUS DRIVER - CTE	\$494.00	\$493.82	\$1,000.00
1-6550-014-211-	SOCIAL SECURITY - CTE BUS DRIVER	\$38.00	\$37.79	\$100.00
1-6550-014-221-	RETIREMENT - CTE BUS DRIVER	\$28.00	\$27.55	\$135.00
	<b>Total Paid by State Allotment</b>	<b>\$340,833.00</b>	<b>\$340,740.38</b>	<b>\$337,453.00</b>

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2-5120-014-312-	WORKSHOP EXPENSE-CTE CURRICUCULAR S	\$50.00	\$50.00	\$0.00
2-5120-014-341-	VOCATIONAL DEPARTMENT TELEPHONE LINE	\$44.00	\$44.37	\$0.00
2-5120-014-361-	CTE SUBSCRIPTION	\$490.00	\$490.00	\$0.00
2-5120-014-411-	SUPPLIES-CTE CURRICULAR SERVICES	\$93.00	\$0.00	\$700.00
2-5123-014-411-	SUPPLIES AND MATERIALS	\$0.00	\$92.62	\$0.00
2-5830-014-312-	WORKSHOP EXPENSE - GUIDANCE	\$1,008.00	\$1,007.80	\$600.00
2-6120-014-311-	SPREADSHEET SOFTWARE CONTRACT-CTE	\$123.00	\$123.05	\$115.00
2-6120-014-312-	WORKSHOP EXPENSE-CTE CURR. SUPPORT/	\$335.00	\$335.00	\$300.00
2-6120-014-361-	MEMBERSHIPS AND DUE CTE CUR.SUPPORT/	\$142.00	\$142.00	\$225.00
2-6120-014-411-	SUPPLIES & MATERIALS-CTE CURRICULAR SU	\$158.00	\$157.80	\$390.00
2-6120-014-422-	VECHILCE REPAIRS CTE CURR. SUPPORT/DE	\$165.00	\$19.63	\$200.00
2-6120-014-423-	GAS CTE CURRICULAR SUPPORT/DEVELOPM	\$498.00	\$327.84	\$500.00
2-6120-014-424-	OIL CTE CURRICULAR SUPPORT/DEVELOPME	\$16.00	\$15.50	\$92.00
2-8100-014-311-	CONTRACTS - TECH PREP CONTRACT/AB TEC	\$12,000.00	\$12,000.00	\$12,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$15,122.00</b>	<b>\$14,805.61</b>	<b>\$15,122.00</b>
	<b>Total Paid by All Funds</b>	<b>\$355,955.00</b>	<b>\$355,545.99</b>	<b>\$352,575.00</b>



# PRC 015

## School Technology

State PRC 015 funds can be used only for parts, equipment and staff development to encourage wider use of technology in classrooms. No staff can be paid from State funds: technology personnel must all be paid from other sources, primarily the Local Current Expense Fund.

Technology support is provided by two separate units: technology infrastructure development and support activities (headed by the Director of Technology) and instructional/ administrative technology support services (lead by the staff of Media/Instructional Technology).

### **Infrastructure Development & Support**

**Purpose/Functions 5862, 6401, 651X**

#### **Division 5862-School Site Maintenance**

Team Leaders (Computer Tech I)  
Technical Assistants

#### **Division 6401**

Director of Technology  
Office Personnel  
Computer Tech II

#### **Unit-wide Maintenance**

IT Manager  
Asset Manager  
Computer Tech I

#### **Network Operations**

Wide Area Network Engineer  
Local Area Network Engineers  
Computer Tech III  
Computer Tech II

#### **Specialists**

Systems Engineer  
Telecommunications Engineer  
A/V Technicians  
CATV/Telecom Technicians  
Wire Technician

### **Instructional/Administrative Support**

**Purpose/Functions 5110, 5115, 5810, 5863, 6403, 6860**

#### **Division 5863 – Distance Learning**

Distance Learning Lab Attendants

#### **Division 6403-NC Wise/Admin Computing**

Information Systems Manager  
Computing Consultant  
Computer Training Specialist  
Computing Support Technicians  
Computer Operator

#### **Division 6860-Instructional Technology**

Technology Lead Teachers  
Technology Facilitators  
Emerging Technology Specialist

With 12,000 networked computers, phones, wireless access points, intercoms, printers, switches, and audio-visual devices in 45 physical locations, Buncombe County Schools has the largest North Carolina technology organization west of Greensboro except for Mission Hospital.

As shown by the staff category listing, infrastructure development and support has three major work groups in addition to the Director's office: maintenance, network operations, and specialty areas (video security, audio-visual, and telecommunications).

The **network operations** group insures reliability and safety of the entire Buncombe County Schools network including both internal communications and internet access. Among the unit's functions are controlling user access, setting standards for desktop software and hardware, and providing virus protection, security for email communications and internet filtering. Applications supported are: class content management (Moodle), central calendaring (OfficeTracker), BlackBerry Enterprise Services, media content (Destiny), Testing Web (Testing Server SPSS), Time/Attendance Clock-in (TACS), Child Nutrition Server, HVAC online services, Google Email, SuccessMaker elementary math and reading software, and the BOLT system.

Turning to the specialty areas, **video security** operations include installation, maintenance, and management of servers, cameras, and communications for video security in high schools, middle schools and the CEC; **audio-visual** operations include standardization and purchase of audio-visual equipment as well as maintenance of TVs, displays, cameras, digital recorders, players, projection equipment, UPS batteries, sound equipment, and all other electronic equipment used by schools; and **telecommunications** operations include installation and maintenance of network cabling used for data, phones, voice messaging, speakers, intercoms, public address systems, horns, bells, buzzers, scoreboards, air handling equipment, mounted projection equipment, interactive display equipment, media distribution equipment, cell phones, and clocks.

As also shown by the staff listing on the preceding page, the Instructional/Administrative Support area also has three major work groups.

The school-based **Distance Learning Lab** assistants provide an opportunity for students to take on-line courses by maintaining and operating the computer labs that access on-line classes.

The **NC WISE/Administrative Computing** team offers training and support to users of administrative (non-instructional) software applications, including NCWISE (eSIS), and AS/400 applications, SPEED and TACS Payroll, and Microsoft Office products. Student statistical information such as average daily attendance, average daily membership, attendance percentages, and membership by ethnicity and gender are available.

The **Instructional Support** team strives to provide high quality research-based professional development based on continuous improvement to promote best practices within the district. Instructional Technology Facilitators collaborate with teachers and media coordinators to promote seamless technology integration, conduct staff development, and model instruction throughout the district. One of the Instructional Technology Facilitators oversees the distance learning instruction which includes Course Recovery, North Carolina Virtual Public High School, and the Learn and Earn Program.

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PRC 015 - School Technology Fund				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
1-3100-015-000-	STATE TECHNOLOGY FUND REIMBURSEMENT	(\$454,078.00)	(\$435,783.91)	(\$291,308.00)
	<b>Total Revenue</b>	<b>(\$454,078.00)</b>	<b>(\$435,783.91)</b>	<b>(\$291,308.00)</b>
<b>Total Appropriations</b>				
1-5115-015-163-	STAFF DEVELOPMENT SUB-TECH FACILITATION	\$32,615.00	\$32,517.00	\$30,000.00
1-5115-015-211-	EMPLOYER'S FICA	\$2,497.00	\$2,488.57	\$2,500.00
1-5115-015-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$50.00	\$49.14	\$50.00
1-6401-015-311-	CONTRACTED SERVICES - TECH SUPPORT SERVICES	\$47,483.00	\$36,402.84	\$40,000.00
1-6401-015-312-	TECHNOLOGY SUPPORT SRVCS STAFF DEVELOPMENT	\$0.00	\$0.00	\$10,000.00
1-6401-015-418-	COMPUTER SOFTWARE AND SUPPLIES-TECH	\$43,648.00	\$42,856.94	\$45,000.00
1-6401-015-422-	TECHNOLOGY PARTS	\$8,152.00	\$6,224.16	\$25,000.00
1-6401-015-461-	NON-INVENTORY EQUIPMENT,TECH. SERVICE	\$7,516.00	\$7,515.95	\$10,000.00
1-6401-015-462-	INVENTORIED EQUIPMENT	\$317,833.00	\$313,446.43	\$128,758.00
1-6403-015-462-	INVENTORIED EQUIPMENT	\$4,084.00	\$4,083.52	\$0.00
1-8100-015-472-	SALES AND USE TAX REFUND	(\$9,800.00)	(\$9,800.64)	\$0.00
	<b>Total Paid by State Allotment</b>	<b>\$454,078.00</b>	<b>\$435,783.91</b>	<b>\$291,308.00</b>
2-5110-015-418-	COMPUTER SOFTWARE	\$0.00	\$0.00	\$144,458.00
2-5862-015-146-	TECHNOLOGY ASSISTANTS (GRADE 61)CNTYV	\$23,867.00	\$24,863.86	\$25,190.00
2-5862-015-152-	TECHNOLOGY SERVICES OFFICE PERSONNEL	\$449,401.00	\$464,947.40	\$496,563.00
2-5862-015-180-	BONUS PAY	\$0.00	\$0.00	\$14,180.00
2-5862-015-181-	TECHNOLOGY ASSISTANT LOCAL SUPPLEMENT	\$53,251.00	\$54,372.56	\$56,193.00
2-5862-015-184-	BONUS LEAVE PAYOUT - SCHOOL TECH ASS	\$3,303.00	\$3,885.42	\$5,342.00
2-5862-015-188-	ANNUAL LEAVE PAYOUT - SCHOOL TECH ASS	\$4.00	\$0.00	\$0.00
2-5862-015-199-	OVERTIME SCH BASED TECHNOLOGY ASSOCI	\$398.00	\$398.14	\$0.00
2-5862-015-211-	EMPLOYER'S SOC SECURITY-TECH ASSOCIAT	\$38,733.00	\$40,084.13	\$45,706.00
2-5862-015-221-	EMPLOYER'S RET CONTRIB -TECH ASSOCIAT	\$79,781.00	\$82,466.74	\$85,832.00
2-5862-015-231-	EMPLOYER-PAID HEALTH IN-TECH ASSOCIAT	\$96,337.00	\$96,336.84	\$98,478.00
2-5862-015-232-	WORKERS COMPENSATION	\$4,127.00	\$4,203.98	\$4,000.00
2-5862-015-332-	MILEAGE REIMBURSEMENT	\$6,945.00	\$7,485.99	\$7,000.00
2-6401-015-113-	DIRECTOR OF TECHNOLOGY	\$86,500.00	\$86,500.08	\$86,500.00
2-6401-015-151-	TECHNOLOGY SERVICES OFFICE PERSONNEL	\$51,679.00	\$52,648.97	\$52,931.00
2-6401-015-152-	TECHNOLOGY SERVICES TECHNICIANS	\$178,110.00	\$178,109.21	\$185,532.00
2-6401-015-153-	ADMINISTRATIVE SPECIALIST	\$65,500.00	\$65,500.08	\$65,500.00
2-6401-015-175-	TECHNOLOGY WORK STUDY STUDENT INTER	\$542,867.00	\$549,726.95	\$555,748.00
2-6401-015-180-	BONUS PAY	\$0.00	\$0.00	\$17,100.00
2-6401-015-181-	TECHNOLOGY STAFF LOCAL SUPPLEMENT	\$97,930.00	\$98,813.21	\$101,907.00
2-6401-015-184-	LONGEVITY PAY	\$15,426.00	\$15,545.28	\$15,508.00
2-6401-015-185-	TECHNOLOGY STAFF BONUS LEAVE PAYOUT	\$0.00	\$0.89	\$0.00
2-6401-015-188-	TECHNOLOGY STAFF ANNUAL LEAVE PAYOUT	\$4,815.00	\$5,317.86	\$0.00
2-6401-015-199-	OVERTIME PAY-TECHNOLOGY	\$56.00	\$57.15	\$0.00
2-6401-015-211-	EMPLOYER'S SOC SECURITY-TECHNOLOGY S	\$76,438.00	\$77,189.41	\$82,676.00
2-6401-015-221-	EMPLOYER'S RET CONTRIB -TECHNOLOGY S	\$158,663.00	\$160,157.03	\$162,948.00
2-6401-015-231-	EMPLOYER-PAID HEALTH IN-TECHNOLOGY S	\$116,064.00	\$116,063.08	\$124,739.00
2-6401-015-232-	WORKERS COMPENSATION	\$8,531.00	\$8,268.47	\$8,300.00
2-6401-015-311-	CONTRACTED SERVICES-TECHNOLOGY SUPP	\$628,717.00	\$634,925.04	\$275,000.00
2-6401-015-312-	WORKSHOP EXPENSES	\$9,018.00	\$9,037.10	\$9,000.00
2-6401-015-332-	MILEAGE REIMBURSEMENT	\$3,620.00	\$5,588.67	\$3,500.00
2-6401-015-373-	PROPERTY INSURANCE FOR TECHNOLOGY	\$8,645.00	\$8,735.75	\$15,575.00
2-6401-015-411-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$7,011.00	\$6,973.23	\$8,302.00
2-6401-015-418-	COMPUTER SOFTWARE/SUPPLIES TECH SUP	\$192,690.00	\$178,574.07	\$320,000.00
2-6401-015-422-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$125,834.00	\$122,396.33	\$124,698.00
2-6401-015-423-	TECH SUPPORT VEHICLES-GASOLINE	\$14,148.00	\$13,463.70	\$12,000.00
2-6401-015-424-	TECH SUPPORT VEHICLES-OIL	\$296.00	\$339.73	\$300.00
2-6401-015-425-	TECH SUPPORT VEHICLES-TIRES & TUBES	\$1,752.00	\$1,751.54	\$1,750.00
2-6402-015-422-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$42,442.00	\$42,441.69	\$42,500.00

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2-6403-015-152-	N C WISE CLERICAL STAFF	\$200,898.00	\$194,970.92	\$196,641.00
2-6403-015-180-	BONUS PAY	\$0.00	\$0.00	\$3,750.00
2-6403-015-181-	TECHNOLOGY USER SUPPORT TECHNICIANS	\$21,637.00	\$19,428.74	\$21,178.00
2-6403-015-184-	ADMIN COMPUTER SERV STAFF LOC SUPPLE	\$7,630.00	\$6,762.09	\$7,143.00
2-6403-015-185-	BONUS LEAVE PAYOUT	\$3,820.00	\$3,820.00	\$0.00
2-6403-015-188-	ANNUAL LEAVE PAYOUT	\$4,584.00	\$4,584.00	\$0.00
2-6403-015-211-	EMPLOYER'S SOCIAL SECURITY	\$17,608.00	\$17,207.68	\$17,496.00
2-6403-015-221-	RETIREMENT-TECHNOLOGY USER SUPPORT	\$35,008.00	\$34,983.68	\$34,464.00
2-6403-015-231-	HOSPITALIZATION	\$26,398.00	\$25,990.96	\$27,355.00
2-6403-015-232-	WORKERS COMPENSATION	\$1,823.00	\$1,823.59	\$1,800.00
2-6403-015-311-	CONTRACTED SERVICES-TECH USER SUPPO	\$17,629.00	\$17,297.35	\$5,500.00
2-6403-015-312-	STAFF DEV-ADMIN COMPUTER SUPPORT TEA	\$3,000.00	\$891.00	\$1,000.00
2-6403-015-314-	PRINTING FOR OPERATION-TECH USER SUPP	\$1,966.00	\$1,966.26	\$2,000.00
2-6403-015-326-	CONTRACTED MAIN/REPAIR-TECH USER SUP	\$8,647.00	\$8,646.37	\$8,600.00
2-6403-015-411-	SUPPLIES	\$2,828.00	\$2,784.65	\$2,500.00
2-6404-015-312-	WORKSHOP EXPENSES	\$3,000.00	\$1,934.93	\$3,000.00
2-6404-015-411-	SUPPLIES AND MATERIALS	\$2,000.00	\$1,724.16	\$2,000.00
2-6510-015-000-	SUPPLIES - TECH. SUPPORT SERVICES	(\$200,882.00)	\$0.00	(\$166,279.00)
2-6510-015-341-	ERATE REFUND-ON LAND/MOBILE LINES	\$89,083.00	\$11,993.15	\$140,898.00
2-6510-015-344-	ERATE REFUND-ON LAND/MOBILE LINES	\$197,778.00	\$74,970.10	\$136,234.00
2-6511-015-000-	MOBILE COMMUNICATNS COSTS-COVERED B	(\$509,029.00)	\$0.00	(\$479,627.00)
2-6511-015-343-	ERATE REFUND-ON TELECOMMUNICATIONS	\$630,940.00	\$121,911.38	\$599,533.00
2-6514-015-000-	TELECOMMUNICATIONS COSTS-BARNARDSVI	(\$36,675.00)	\$0.00	\$0.00
2-6514-015-343-	ERATE REFUND ON TELECOMMUNICATIONS	\$63,750.00	\$27,074.73	\$0.00
2-6515-015-000-	TELECOMMUNICATIONS COSTS-STUDENT EM	(\$36,675.00)	\$0.00	\$0.00
2-6515-015-343-	ERATE REFUND ON TELECOMMUNICATIONS	\$47,415.00	\$10,739.78	\$35,915.00
2-6516-015-343-	TELECOMMUNICATIONS COSTS-WEBSITE	\$0.00	\$0.00	\$0.00
2-6530-015-341-	TELECOMMUNICATIONS COSTS- ARCHIVE EM	\$958.00	\$997.70	\$0.00
2-6860-015-129-	DIFFERENTIAL PAY	\$5,760.00	\$5,760.00	\$5,669.00
2-6860-015-131-	TECHNOLOGY FACILITATORS	\$163,818.00	\$163,817.53	\$152,515.00
2-6860-015-135-	LEAD TECHNOLOGY FACILITATOR	\$151,479.00	\$151,478.40	\$145,420.00
2-6860-015-152-	INSTRUCTIONAL TECHNOLOGY - ADMIN SPEC	\$48,400.00	\$48,400.00	\$48,400.00
2-6860-015-180-	BONUS PAY	\$0.00	\$0.00	\$4,875.00
2-6860-015-181-	SUPPLEMENT FOR TECH FACILITATORS	\$30,598.00	\$30,597.34	\$36,256.00
2-6860-015-183-	BONUS PAY	\$2,000.00	\$2,000.09	\$2,000.00
2-6860-015-184-	LONGEVITY PAY	\$4,676.00	\$1,049.29	\$0.00
2-6860-015-187-	ANNUAL LEAVE PAYOUT	\$1,200.00	\$1,200.00	\$0.00
2-6860-015-211-	EMPLOYER'S SOC SECURITY-TECH FACILITAT	\$31,954.00	\$30,910.92	\$30,228.00
2-6860-015-221-	EMPLOYER'S RET CONTRIB -TECH FACILITATC	\$57,655.00	\$56,231.70	\$54,102.00
2-6860-015-231-	EMPLOYER-PAID HEALTH IN-TECH FACILITATC	\$32,268.00	\$31,816.52	\$32,826.00
2-6860-015-232-	WORKERS COMPENSATION	\$3,309.00	\$3,234.00	\$3,000.00
2-6860-015-332-	MILEAGE REIMBURSEMENT FOR TECH FACILI	\$0.00	\$0.00	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$4,331,155.00</b>	<b>\$4,336,168.59</b>	<b>\$4,371,348.00</b>
	<b>Total Paid by All Funds</b>	<b>\$4,785,233.00</b>	<b>\$4,771,952.50</b>	<b>\$4,662,656.00</b>



# PRC 016

## Summer Reading Camps

The funding for the Summer Reading Camps was appropriated with the funding for the Excellent Public Schools Act (FY 2013-2014). Funding for this fiscal year’s summer reading camps, summer of 2016, will be allotted in the spring of 2016.

Summer Camps shall be:

- (1) Six to eight weeks long, four to five days a week,
- (2) Include at least three hours of instructional time per day,
- (3) Be taught by compensated licensed teachers selected based on demonstrated student outcomes in reading proficiency; and
- (4) Allow volunteer mentors to read with students.

PRC 016 - Summer Reading Camp				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5350-016-135-	INSTRUCTIONAL FACILITATOR	\$0.00	\$0.00	\$0.00
1-5350-016-198-	STIPEND	\$135,972.00	\$102,030.35	\$32,625.00
1-5350-016-211-	EMPLOYER'S FICA	\$10,517.00	\$7,805.37	\$2,496.00
1-5350-016-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$20,175.00	\$14,782.96	\$4,998.00
1-5350-016-411-	SUPPLIES	\$115,731.00	\$115,731.46	\$0.00
1-6540-016-173-	CUSTODIAN	\$1,580.00	\$1,580.06	\$0.00
1-6540-016-211-	EMPLOYER'S FICA	\$121.00	\$120.87	\$0.00
1-6540-016-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$153.00	\$153.15	\$0.00
1-6550-016-171-	DRIVER	\$3,448.00	\$3,447.40	\$1,595.00
1-6550-016-211-	EMPLOYER'S FICA	\$264.00	\$263.74	\$122.00
1-6550-016-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$504.00	\$503.59	\$210.00
1-6550-016-331-	PUPIL TRANSPORTATION	\$2,048.00	\$2,047.30	\$0.00
	<b>Total Paid by State Allotment</b>	<b>\$290,513.00</b>	<b>\$248,466.25</b>	<b>\$42,046.00</b>
2-5350-016-198-	TUTOR	\$0.00	\$0.00	\$8,234.00
2-5350-016-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$630.00
2-5350-016-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$1,261.00
2-5350-016-411-	SUPPLIES AND MATERIALS	\$2,485.00	\$2,484.97	\$0.00
2-6550-016-331-	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,849.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$2,485.00</b>	<b>\$2,484.97</b>	<b>\$11,974.00</b>
	<b>Total Paid by All Funds</b>	<b>\$292,998.00</b>	<b>\$250,951.22</b>	<b>\$54,020.00</b>





# PRC 020

## Faculty Exchange Teachers

Position conversion used to cover costs associated with bringing an international visiting faculty member to the LEA through the International Exchange Program will be converted at the statewide average salary (including benefits) for classroom teachers.

Buncombe County Schools partners with VIF International Education which builds global education programs that prepare students for success in an interconnected world. For more than 25 years, educators have leveraged VIF’s professional development and curriculum, language acquisition and teacher exchange programs to generate engaging learning environments where students can excel in core curriculum as well as develop valuable 21st century skills. A certified B Corp headquartered in Chapel Hill, N.C., VIF provides a pathway for teachers, schools and districts to become globally designated.

Buncombe County Schools has 13 FTE in 2015-16 from this program.

PRC 020 - Foreign Exchange Teachers				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-020-124-	VIF TEACHER	\$407,339.00	\$407,339.28	\$478,150.00
1-5110-020-125-	NEW TEACHER ORIENTATION	\$0.00	\$0.00	\$500.00
1-5110-020-167-	TEACHER ASSISTANT SUBSTITUTE	\$767.00	\$767.09	\$1,000.00
1-5110-020-211-	EMPLOYERS SOCIAL SECURITY	\$14,429.00	\$14,428.60	\$20,579.00
1-5110-020-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$117.00	\$116.69	\$150.00
1-5114-020-124-	VIF TEACHER	\$90,000.00	\$90,000.00	\$50,000.00
1-5114-020-211-	EMPLOYERS SOCIAL SECURITY	\$3,442.00	\$3,442.50	\$0.00
1-5114-020-311-	VIF CONTRACT EDUCATOR FEES	\$187,442.00	\$187,441.84	\$239,475.00
	<b>Total Paid by State Allotment</b>	<b>\$703,536.00</b>	<b>\$703,536.00</b>	<b>\$789,854.00</b>
2-5110-020-181-	VIF TEACHERS - LOCAL SUPPLEMENT	\$32,698.00	\$32,697.69	\$35,887.00
2-5110-020-211-	EMPLOYERS SOCIAL SECURITY	\$1,043.00	\$1,042.52	\$1,378.00
2-5110-020-221-	EMPLOYER'S RET CONTRIB-REG ED LOCAL S	\$43.00	\$43.35	\$0.00
2-5110-020-232-	WORKERS COMP PREMIUMS	\$257.00	\$259.24	\$257.00
2-5114-020-181-	VIF TEACHERS - LOCAL SUPPLEMENT	\$8,730.00	\$8,730.00	\$5,450.00
2-5114-020-211-	WORLD LANGUAGE TEACHER SOCIAL SECUR	\$334.00	\$333.95	\$0.00
2-5114-020-232-	WORKERS COMP PREMIUMS	\$69.00	\$69.22	\$69.00
2-5114-020-311-	CONTRACTED SERVICES	\$34,926.00	\$32,676.16	\$34,926.00
2-5114-020-332-	MILEAGE REIMBURSEMENT	\$586.00	\$586.38	\$586.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$78,686.00</b>	<b>\$76,438.51</b>	<b>\$78,553.00</b>
	<b>Total Paid by All Funds</b>	<b>\$782,222.00</b>	<b>\$779,974.51</b>	<b>\$868,407.00</b>



# PRC 024

## Disadvantaged Student Supplemental Funding

Although funding is allotted by a formula, each LEA must develop a plan based upon student needs to submit to the State Board of Education for approval. That plan must focus on meeting the needs of disadvantaged students.

For year 2015-16 this funding will be used for 9.5 FTE of ESL teachers as well as 4 FTE of teachers serving our Middle College. The 4 FTE serving Middle College is one teacher in the areas of Math, Social Studies, Science, and English.

The Middle College program on the campus of AB Tech provides an option for students who may have already entered the workforce and for whom the traditional high school social environment is not a good fit.

DSSF funds are entirely devoted to salary and benefit expenses for the following positions:

<b>Middle College</b>	<b>NB High School</b>	<b>A C Reynolds HS</b>
1 Math teacher	.50 ESL teacher	.5 ESL teacher
1 Social Studies teacher		
1 English teacher	<b>Glen Arden ES</b>	<b>C D Owen HS</b>
1 Science	.15 ESL teacher	.5 ESL teacher
<b>Clyde A Erwin HS</b>		
1 ESL Teacher	<b>Enka Middle</b>	<b>Enka HS</b>
	.5 ESL teacher	.5 ESL teacher
<b>NB Middle School</b>		
.50 ESL teacher	<b>C A Erwin Middle</b>	<b>Fairview ES</b>
	1 ESL teacher	.25 ESL teacher
<b>Hominy Valley ES</b>		
.5 ESL teacher	<b>TC Roberson HS</b>	<b>Valley Springs MS</b>
	.5 ESL teacher	1.1 ESL teacher
<b>C D Owen MS</b>		
2 ESL teacher		

Budget Resource Document – 2015-2016

PRC 024 - Disadvantaged Student Supplement Fund				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5270-024-121-	ESL TEACHER PAID FROM DSSL FUNDS	\$0.00	\$0.00	\$433,200.00
1-5270-024-129-	HELD HARMLESS PAY	\$0.00	\$0.00	\$250.00
1-5270-024-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$29,462.00
1-5270-024-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$47,247.00
1-5270-024-231-	HOSPITALIZATION-ESL FROM DSSF	\$0.00	\$108.90	\$38,297.00
1-5310-024-121-	ALTERNATIVE ED TEACHER	\$0.00	\$0.00	\$75,150.00
1-5310-024-211-	EMPLOYER'S SOC SECURITY	\$0.00	\$0.00	\$5,749.00
1-5310-024-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$11,513.00
1-5310-024-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$10,942.00
1-5317-024-121-	NINTH GRADE ACADEMY MATH	\$0.00	\$0.00	\$88,000.00
1-5317-024-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$6,732.00
1-5317-024-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$13,482.00
1-5317-024-231-	HOSPITALIZATION-ESL FROM DSSF	\$0.00	\$0.00	\$10,942.00
	<b>Total Paid by State Allotment</b>	<b>\$0.00</b>	<b>\$108.90</b>	<b>\$770,966.00</b>
2-5270-024-162-	SUBSTITUTE-ESL TEACHER REG. ABSENCE	\$4,136.00	\$4,135.75	\$4,136.00
2-5270-024-181-	LOC SUPPLE-DSSF PAID ESL STAFF	\$34,826.00	\$34,825.96	\$34,199.00
2-5270-024-211-	EMPLOYER'S SOC SECURITY - DSSF ESL SUE	\$2,981.00	\$2,980.54	\$2,933.00
2-5270-024-221-	RETIREMENT CONT-DSSF PAID ESL STAFF	\$4,841.00	\$4,841.19	\$3,993.00
2-5270-024-231-	HEALTH INSURANCE-DSSF PAID ESL STAFF	\$7,618.00	\$7,509.14	\$0.00
2-5270-024-232-	ENGLISH 2ND LANGUAGE - WORKERS COMP	\$276.00	\$309.71	\$276.00
2-5310-024-162-	SUBSTITUTE	\$1,482.00	\$1,482.00	\$1,482.00
2-5310-024-181-	LOC SUPPLE-DSSF PAID ALTERNATIVE STAFF	\$4,906.00	\$4,905.60	\$4,775.00
2-5310-024-211-	EMPLOYER'S SOC SECURITY	\$489.00	\$488.70	\$479.00
2-5310-024-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$746.00	\$746.15	\$731.00
2-5310-024-231-	EMPLOYER'S HOSPITALIZATION	\$1,792.00	\$1,792.48	\$0.00
2-5310-024-232-	DSSF PAID ALTERNATE STAFF - WORKERS C	\$39.00	\$50.64	\$39.00
2-5317-024-162-	SUBSTITUTES	\$1,122.00	\$1,121.50	\$1,122.00
2-5317-024-181-	MATH/SCIENCE TCH-LOCAL SUPPLEMENT	\$7,216.00	\$7,216.00	\$7,216.00
2-5317-024-211-	EMPLOYER'S SOC SECURITY-DSSF MATH TCH	\$638.00	\$637.87	\$638.00
2-5317-024-221-	EMPLOYER'S RET CONTRIB-DSSF MATH TCHE	\$1,098.00	\$1,097.56	\$1,105.00
2-5317-024-231-	EMPLOYER'S HOSPITALIZATION	\$1,792.00	\$1,792.48	\$0.00
2-5317-024-232-	WORKERS COMP-DSSF TEACHER	\$57.00	\$66.15	\$57.00
2-5860-024-146-	CURRICULUM DEVELOPMENT-COURSE RECO	\$9,225.00	\$9,225.00	\$0.00
2-5860-024-211-	CURRICULUM DEVELOPMENT-COURSE RECO	\$706.00	\$705.72	\$0.00
2-5860-024-221-	CURRICULUM DEVELOPMENT-COURSE RECO	\$1,312.00	\$1,311.87	\$0.00
2-5860-024-232-	CURRICULUM DEVELOPMENT-WORKERS' COM	\$51.00	\$73.14	\$51.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$87,349.00</b>	<b>\$87,315.15</b>	<b>\$63,232.00</b>
	<b>Total Paid by All Funds</b>	<b>\$87,349.00</b>	<b>\$87,424.05</b>	<b>\$834,198.00</b>



# PRC 027

## Instructional Assistants

When the State first created the K-3 instructional assistant allotment, a teacher assistant was provided for every K-3 teacher given in the initial classroom teacher allotment. Even though the PRC 027 allotment was a dollar rather than a position allotment, the State would increase the dollars allotted if additional K-3 classroom teacher positions were given after the 10<sup>th</sup> day due to an increase in K-3 ADM. A 1:1 ratio of K-3 assistants to teachers was assured.

Around 1995, however, the formula to fund instructional assistant positions was changed to dollars-per-ADM based solely on the K-3 student count. The new formula did not keep pace with salary increases for teacher assistants mandated by the General Assembly. In some years, the dollars per ADM was even reduced to help balance the State budget. In addition, during the late 1990's and early 2000's class size reductions resulted in an increased number of K-3 classrooms. The dollars per ADM formula for the K-3 instructional assistant allotment was never increased to adjust for the higher number of teachers.

The formula for instructional assistants changed in this fiscal year 15-16 from \$772.07 per K-3 ADM to a more of an allotment based approach. This year the state allocated instructional assistants by a ratio that was determined to be 2 instructional assistants for every 3 Kindergarten classrooms, 1 instructional assistant for every 2 First and Second Grade classrooms, and 1 instructional assistant for every 3 Third grade classrooms. While the State calculates positions for this category, the allotment is still a dollar allotment. Once the number of assistant positions was calculated, the number of assistant positions was multiplied by an allotted instructional assistant cost of \$32,599. Based on just the change in the allotment, Buncombe County Schools lost roughly \$90,000.

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PRC 027 - Teacher Assistants				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-027-142-	K-3 INSTRUCTIONAL ASST-REG ED CLASSROO	\$3,630,927.00	\$3,630,925.56	\$3,679,698.00
1-5110-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$18,874.00	\$18,873.60	\$18,874.00
1-5110-027-199-	OVERTIME-INSTRUCTIONAL ASSITANT	\$2,333.00	\$2,333.33	\$0.00
1-5110-027-211-	SOC SECURITY FOR K-3 INSTRUCTIONAL ASS	\$261,353.00	\$261,353.07	\$282,941.00
1-5110-027-221-	RET CONTRIB FOR K-3 INSTRUCTIONAL ASSTS	\$511,184.00	\$511,184.38	\$520,998.00
1-5110-027-231-	EMPLOYER-PAID HEALTH INS-K-3 INSTR ASST	\$755,433.00	\$755,433.21	\$992,744.00
1-5112-027-167-	TEACHER ASST SUBBING FOR CULTURAL AR	\$81.00	\$81.30	\$81.00
1-5112-027-211-	EMPLOYER'S SOC SECURITY - CULTURAL AR	\$6.00	\$6.22	\$6.00
1-5113-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$153.00	\$153.41	\$153.00
1-5113-027-211-	EMPLOYER'S SOCIAL SECURITY	\$12.00	\$11.73	\$12.00
1-5113-027-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$23.00	\$23.33	\$0.00
1-5117-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$148.00	\$147.91	\$148.00
1-5117-027-211-	EMPLOYER'S SOCIAL SECURITY	\$11.00	\$11.32	\$11.00
1-5117-027-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$22.00	\$22.49	\$0.00
1-5212-027-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$165,210.00	\$165,210.23	\$161,909.00
1-5212-027-165-	SUBSTITUTE FOR TA-INTENSIVE INTERVENTIO	\$591.00	\$590.58	\$591.00
1-5212-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$0.00	\$0.00	\$0.00
1-5212-027-199-	SELF-CONTAINED ASSISTANT OVERTIME	\$511.00	\$510.51	\$0.00
1-5212-027-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$11,998.00	\$11,998.27	\$12,431.00
1-5212-027-221-	EMPLOYER'S RET CONTRIB - SELF CONTAINED	\$25,206.00	\$25,206.12	\$23,364.00
1-5212-027-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$35,377.00	\$35,377.34	\$46,504.00
1-5810-027-142-	MEDIA CENTER ASSISTANTS	\$31,335.00	\$31,334.73	\$0.00
1-5810-027-199-	OVERTIME	\$2.00	\$1.95	\$0.00
1-5810-027-211-	EMPLOYER'S SOC SECURITY-MEDIA ASSISTA	\$2,311.00	\$2,310.56	\$0.00
1-5810-027-221-	EMPLOYER'S RET CONTRIB-MEDIA ASSISTAN	\$4,293.00	\$4,293.08	\$0.00
1-5861-027-146-	SCHOOL-BASED SPECIALIST	\$50,458.00	\$50,457.87	\$19,715.00
1-5861-027-199-	OVERTIME	\$35.00	\$34.53	\$0.00
1-5861-027-211-	EMPLOYER'S FICA	\$3,766.00	\$3,766.11	\$1,508.00
1-5861-027-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,497.00	\$7,497.26	\$3,020.00
1-5861-027-231-	EMPLOYER-PAID HEALTH INSURANCE	\$0.00	\$0.00	\$5,471.00
	<b>Total Paid by State Allotment</b>	<b>\$5,519,150.00</b>	<b>\$5,519,150.00</b>	<b>\$5,770,179.00</b>
2-5110-027-142-	LOCALLY-PAID INSTRUCTIONAL ASSISTANTS	\$1,258,031.00	\$1,258,029.08	\$1,038,784.00
2-5110-027-165-	SUBSTITUTE FOR TA-INTENSIVE INTERVENTIO	\$1,158.00	\$1,158.00	\$1,158.00
2-5110-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$0.00	\$0.00	\$0.00
2-5110-027-180-	BONUS PAY	\$0.00	\$0.00	\$24,563.00
2-5110-027-181-	K-3 ASSISTANT LOCAL SUPPLEMENT	\$523,398.00	\$523,398.48	\$508,288.00
2-5110-027-184-	LONGEVITY	\$37,469.00	(\$2,237.83)	\$996.00
2-5110-027-185-	BONUS LEAVE PAYOUT	\$335.00	\$0.00	\$0.00
2-5110-027-188-	ANNUAL LEAVE PAYOUT	\$24,979.00	\$8,058.29	\$0.00
2-5110-027-189-	DISABILITY	\$1,834.00	\$1,833.76	\$0.00
2-5110-027-199-	INSTRUCTIONAL ASST OVERTIME	\$492.00	\$491.55	\$0.00
2-5110-027-211-	EMPLOYER'S SOC SECURITY-REG ED LOC SU	\$136,677.00	\$135,262.57	\$120,395.00
2-5110-027-221-	EMPLOYER'S RET CONTRIB-REG ED LOC SUP	\$220,067.00	\$218,427.19	\$180,518.00
2-5110-027-231-	EMPLOYER-PAID HEALTH IN-GENERAL ASSIS	\$322,299.00	\$322,298.69	\$143,007.00
2-5110-027-232-	K-3 ASSISTANT - WORKERS COMP	\$12,916.00	\$14,649.42	\$12,916.00
2-5212-027-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$87,115.00	\$87,114.98	\$87,290.00
2-5212-027-165-	NON-TEACHING SUBSTITUTE	\$185.00	\$185.28	\$185.00
2-5212-027-180-	BONUS PAY	\$0.00	\$0.00	\$2,469.00
2-5212-027-181-	SELF-CONTAINED CLASS ASST-LOCAL SUPPL	\$27,259.00	\$27,259.14	\$26,892.00
2-5212-027-184-	LONGEVITY-ELEM COMP LAB ASSTS	\$1,436.00	(\$292.93)	\$498.00
2-5212-027-185-	BONUS LEAVE PAYOUT	\$14.00	\$14.26	\$0.00
2-5212-027-188-	ANNUAL LEAVE PAY-OUT-LOCAL SELF CONTA	\$1,873.00	\$1,499.64	\$0.00
2-5212-027-199-	OVERTIME SELF-CNTAIN ASST-SCHOOLS NO	\$3.00	\$3.22	\$0.00
2-5212-027-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$8,519.00	\$8,490.69	\$9,052.00
2-5212-027-221-	EMPLOYER'S RET CONTRIB - SELF CONTAINED	\$17,679.00	\$17,622.21	\$17,414.00
2-5212-027-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$38,338.00	\$38,338.49	\$27,355.00
2-5212-027-232-	SELF CONTAINED CLASS ASSIS- WORKERS C	\$998.00	\$934.66	\$998.00

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2-5404-027-146-	SCHOOL CLERICAL ASSISTANTS	\$563,848.00	\$563,937.42	\$585,366.00
2-5404-027-180-	BONUS PAY	\$0.00	\$0.00	\$22,688.00
2-5404-027-181-	SCHOOL CLERICAL ASSIST-LOCAL SUPPLEME	\$62,214.00	\$62,212.68	\$63,560.00
2-5404-027-184-	LONGEVITY PAY	\$3,728.00	\$4,414.37	\$4,791.00
2-5404-027-188-	ANNUALLEAVE PAYOUT-OTHER SCHOOL OFF	\$1,283.00	\$118.90	\$0.00
2-5404-027-199-	OVERTIME SCH BASED CLERICAL ASSISTANT	\$1,292.00	\$1,292.35	\$0.00
2-5404-027-211-	EMPLOYER'S SOC SECURITY-SCHOOL CLERIC	\$46,896.00	\$46,813.92	\$51,745.00
2-5404-027-221-	EMPLOYER'S RET CONTRIB -SCHOOL CLERIC	\$90,823.00	\$90,659.60	\$95,444.00
2-5404-027-231-	EMPLOYER-PAID HEALTH IN-SCHOOL CLERIC	\$129,586.00	\$129,586.32	\$160,027.00
2-5404-027-232-	SCHOOL CCLERICAL ASSIST - WORKERS COM	\$4,895.00	\$5,013.69	\$4,895.00
2-5810-027-142-	MEDIA CENTER ASSISTANTS	\$476,773.00	\$476,772.80	\$513,669.00
2-5810-027-165-	NON-TEACHING SUBSTITUTE	\$1,702.00	\$1,702.26	\$1,702.00
2-5810-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$0.00	\$0.00	\$0.00
2-5810-027-180-	BONUS PAY	\$0.00	\$0.00	\$19,781.00
2-5810-027-181-	MEDIA CENTER ASSISTANT-LOCAL SUPPLEM	\$55,220.00	\$55,219.67	\$55,996.00
2-5810-027-184-	LONGEVITY-MEDIA SERVICES STAFF	\$5,604.00	\$5,703.58	\$6,255.00
2-5810-027-188-	ANNUAL LEAVE PAYOUT-MEDIA SERVICES S	\$3,060.00	\$3,063.97	\$0.00
2-5810-027-199-	OVERTIME SCH BASED MEDIA ASSISTANT	\$31.00	\$30.90	\$0.00
2-5810-027-211-	EMPLOYER'S SOC SECURITY-MEDIA ASSISTA	\$39,697.00	\$39,697.26	\$45,701.00
2-5810-027-221-	EMPLOYER'S RET CONTRIB-MEDIA ASSISTAN	\$73,050.00	\$73,050.99	\$79,996.00
2-5810-027-231-	EMPLOYER-PAID HEALTH INSURANCE	\$107,270.00	\$107,269.57	\$147,717.00
2-5810-027-232-	MEDIA CENTER ASSISTANT - WORKERS COM	\$4,602.00	\$4,300.75	\$4,602.00
2-5861-027-146-	COMPUTER LAB ASST-NON K-3 ELEMENTARIE	\$455,248.00	\$455,247.66	\$487,768.00
2-5861-027-180-	BONUS PAY	\$0.00	\$0.00	\$18,750.00
2-5861-027-181-	COMPUTER LAB ASSISTANT-LOCAL SUPPLEM	\$55,380.00	\$55,380.38	\$55,313.00
2-5861-027-184-	LONGEVITY-ELEM COMP LAB ASSTS	\$6,850.00	\$6,545.29	\$6,100.00
2-5861-027-185-	BONUS LEAVE PAYOFF-COMPUTER LAB ASS	\$310.00	\$310.32	\$0.00
2-5861-027-188-	ANNUAL LEAVE PAYOFF-COMPUTER LAB AS	\$3,266.00	\$2,654.79	\$0.00
2-5861-027-199-	OVERTIME FOR COMPUTER LAB INSTRUCT A	\$229.00	\$229.00	\$0.00
2-5861-027-211-	EMPLOYER'S SOC SECURITY-NON K-3 LAB AS	\$37,362.00	\$37,314.73	\$43,447.00
2-5861-027-221-	EMPLOYER'S RET CONTRIB -NON K-3 LAB AS	\$78,809.00	\$78,716.41	\$84,135.00
2-5861-027-231-	EMPLOYER-PAID HEALTH IN-NON K-3 LAB AS	\$120,125.00	\$120,125.28	\$136,775.00
2-5861-027-232-	ELEM COMP LAB ASSISTANTS - WORKERS C	\$4,418.00	\$4,132.99	\$4,418.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$5,156,645.00</b>	<b>\$5,094,056.69</b>	<b>\$4,903,419.00</b>
	<b>Total Paid by All Funds</b>	<b>\$10,675,795.00</b>	<b>\$10,613,206.69</b>	<b>\$10,673,598.00</b>



# PRC 029

## Behavioral Support

This allotment was originally named after the student who was the subject of a class action suit against the state: “Willie M”. The allotment targets the most severely behaviorally and emotionally impaired students. Applications are submitted for these funds in the spring, and allotments are typically made in the late summer immediately prior to start of school. The proposals submitted describe how the funds would be used and typically request about twice as much money as is approved. If funds are not completely allotted across the state, some unfunded requests have the chance of being at least partially funded later on in the year.

Buncombe County Schools uses these funds to support a Day Treatment Program that is run cooperatively with Families Together, a community mental health service provider. Students must have a qualifying mental health diagnosis in order to access the program. Both regular and special education students are served in classrooms staffed with two teachers, two assistants, and mental health support workers. Placements are usually limited to 90 days. While we have not received our state allotment at this time, we anticipate this allotment in the by December 2016.

PRC 029 - Behavioral Support				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5210-029-131-	BEHAVIORAL OUTREACH SPECIALIST	\$111,925.00	\$111,925.00	
1-5210-029-142-	WILLIE M ASSISTANT	\$8,346.00	\$8,345.86	
1-5210-029-211-	EMPLOYER'S SOC SECURITY-WILLIE M ASSIS	\$9,039.00	\$9,038.86	
1-5210-029-221-	EMPLOYER'S RET CONTRIB -WILLIE M ASSIS	\$18,293.00	\$18,293.21	
1-5210-029-231-	EMPLOYER-PAID HEALTH IN-WILLIE M ASSIS	\$13,069.00	\$13,068.63	
1-5218-029-142-	THERAPIST OUTREACH SPECIALIST	\$9,982.00	\$9,981.86	
1-5218-029-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC	\$757.00	\$757.39	
1-5218-029-221-	EMPLOYER'S RET CONTRIB -THERAPEUTIC C	\$1,518.00	\$1,518.23	
1-5218-029-231-	EMPLOYER-PAID HEALTH IN-THERAPEUTIC C	\$3,585.00	\$3,584.96	
1-5218-029-411-	SUPPLIES	\$0.00	\$0.00	
	<b>Total Paid by State Allotment</b>	<b>\$176,514.00</b>	<b>\$176,514.00</b>	
2-5210-029-131-	BEHAVIORAL OUTREACH SPECIALIST	\$0.00	\$0.00	\$0.00
2-5210-029-142-	WILLIE M ASSISTANT	\$24,922.00	\$24,920.48	\$16,617.00
2-5210-029-181-	SUPPLEMENT-CHILDREN W/ DISABILITIES CU	\$10,809.00	\$10,809.28	\$10,813.00
2-5210-029-211-	SOC SECURITY-CHILDREN W/ DISABILITIES	\$2,710.00	\$2,709.60	\$2,098.00
2-5210-029-221-	RETIREMENT-CHILDREN W/ DISABILITIES	\$5,435.00	\$5,434.59	\$4,172.00
2-5210-029-231-	EMPLOYER-PAID HEALTH INSURANCE	\$10,682.00	\$10,681.73	\$5,471.00
2-5210-029-232-	CHILDREN W/DISABILITIES - WORKERS COMF	\$217.00	\$283.28	\$50.00
2-5218-029-142-	WILLIE M ASSISTANT	\$10,100.00	\$10,099.66	\$0.00
2-5218-029-181-	THERAPEUTIC CLASS TCH - LOCAL SUPPLEM	\$2,151.00	\$2,151.40	\$2,154.00
2-5218-029-211-	EMPLOYER'S SOC SECURITY-THERA CL LOC	\$931.00	\$931.42	\$165.00
2-5218-029-221-	EMPLOYER'S RET CONTRIB-THERAP CL LOC	\$1,863.00	\$1,863.35	\$328.00
2-5218-029-231-	HEALTH INSURANCE	\$1,792.00	\$1,792.48	\$0.00
2-5218-029-232-	THERAPEUTIC CLASS TCH - WORKERS COMF	\$17.00	\$97.13	\$20.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$71,629.00</b>	<b>\$71,774.40</b>	<b>\$41,888.00</b>
	<b>Total Paid by All Funds</b>	<b>\$248,143.00</b>	<b>\$248,288.40</b>	<b>\$41,888.00</b>



# PRC 032

## Children with Special Needs

The State PRC 032 allotment is Buncombe County Schools' primary source of funding for special education. The allotment is based on the April 1 headcount of the preceding year, but a cap limits funding to 12.5% of the projected ADM for the coming year. The chart below shows April headcounts for the past five years. The December 1 headcount generates federal funding.

These funds address almost every area of need within special education programs. Because we cannot bill Medicaid for staff who are paid from federal sources, all therapists (Occupational, Physical, and Speech Language) are typically paid from State PRC 032 so that we can bill Medicaid for their services. Occupants of these positions usually have advanced degrees and are relatively expensive. The majority of our special education teachers are also paid from this source. In recent years, the cost of nursing services for students that require a full time nurse with them throughout the school day has grown -- currently three students require this service, which we contract through home health providers. PRC 032 also support psychologists and Program Placement Specialists who provide support in the schools for administrators and teachers.

This funding also covers preschool needs. We provide a special education teacher to each Headstart program housed in our elementary schools as well as itinerant teachers to serve students in the day care and preschool settings across the county.

Local PRC 032 funds pay the local supplement and local travel for itinerant staff. Positions unable to be paid from State PRC 032 are paid by local funds including four Child Find Specialists who work district-wide to access community resources for students referred for evaluation and those currently identified as special education students. In addition, a Curriculum Manager and an Exceptional Children Program Manager are funded locally. They oversee the Child Find Specialists, as well as the Behavior and Autism Outreach, Homebound, State Improvement Project in Reading and Math, and Academically/Intellectual Gifted programs.

Some general information about the Special Services Department programs may also be helpful. In addition to State PRC 029, 032, and 063 funds, the special needs population services are funded by several Federal grants.

Buncombe County Schools provides an array of program options available to meet the needs of students with disabilities. Special education services are provided in all schools. The majority (65.6%) of school aged students are served in the regular setting. Over ninety-four percent of preschool students with disabilities are served in settings with typically developing peers. Related services are provided to support students in accessing their special education services.

Special Education services are delivered by 1 audiologist, approximately 230 certified teachers (including 5 behavior outreach lead teachers, 6 EC curriculum specialists, and one PreK curriculum specialist), 176 teacher assistants, 14 combined interpreters and language facilitators, 3 physical therapists, 1 physical therapy assistant, 9 occupational therapists, 18 school



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psychologists, 38 speech language therapists, 3 EC curriculum managers, 1 director, and 2 total office support personnel.

The Progressive Education Program (PEP) is a unique service provided by Buncombe County Schools for special needs students. The PEP program is a centralized program serving the most significantly disabled K-12 students who require constant adult supervision and assistance. Special education students are eligible to remain in public school until age 22 if they have not completed diploma requirements and the PEP routinely has students remaining until they age out. These students have multiple cognitive, physical, and health related disabilities. Students are served at one of three sites: Estes; Valley Springs; and TC Roberson. They typically receive multiple related services, specialized transportation and utilize a significant amount of assistive technology and equipment. The program is administered by a Director with the assistance of a Curriculum Manager. The program averages between 150 and 160 students with around 100 students in the high school program and 25 each at the middle and elementary sites.

Below is the allotment formula from DPI.

<b>Children with Disabilities</b>	
<b>School Aged</b>	\$3,985.24 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 12.5% of the allotted ADM.
<b>Preschool</b>	Base of \$59,946 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$3,162.24) per child.
<b>Group Homes</b>	Approved applications.
<b>Developmental Day Care (3-21)</b>	To be allotted in Revision
<b>Community Residential Centers</b>	To be allotted in Revision

PRC 032 - Children with Special Needs				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5210-032-121-	EXCEPTIONAL CHILD TEACHER	\$0.00	\$0.00	<b>\$439,730.00</b>
1-5210-032-122-	INTERIM EXCEPTIONAL CHILD TEACHER	\$0.00	\$0.00	<b>\$22,145.00</b>
1-5210-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$21,750.00	\$21,750.00	<b>\$21,750.00</b>
1-5210-032-135-	LEAD TEACHER/SPECIALIST CHILDREN/DISAB	\$172,425.00	\$172,425.00	<b>\$108,350.00</b>
1-5210-032-211-	EMPLOYER'S SOC SECURITY-CHILDREN/DISA	\$13,972.00	\$13,972.25	<b>\$45,286.00</b>
1-5210-032-221-	EMPLOYER'S RET CONTRIB -CHILDREN/DISAB	\$29,534.00	\$29,534.05	<b>\$90,691.00</b>
1-5210-032-231-	EMPLOYER-PAID HEALTH IN-CHILDREN/DISAB	\$20,133.00	\$20,133.14	<b>\$79,330.00</b>
1-5210-032-311-	CONTRACTED SERVICES-CHILDREN WITH DIS	\$102,057.00	\$102,057.47	<b>\$102,057.00</b>
1-5210-032-312-	WORKSHOPS	\$3,414.00	\$3,414.02	<b>\$3,414.00</b>
1-5210-032-313-	ADVERTISING COST	\$220.00	\$220.00	<b>\$220.00</b>
1-5210-032-319-	EC OTHER PROFESSIONAL AND TECHNICAL S	\$209.00	\$209.37	<b>\$209.00</b>
1-5210-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$0.00	\$0.00	<b>\$0.00</b>
1-5210-032-342-	POSTAGE - SPECIAL SERVICES	\$0.00	\$0.00	<b>\$0.00</b>
1-5210-032-411-	SUPPLIES FOR CHILDREN/DISABILITIES INSTR	\$17,271.00	\$17,270.55	<b>\$17,271.00</b>
1-5210-032-418-	SOFTWARE FOR CHILDREN WITH DISABILITIES	\$5,471.00	\$5,471.15	<b>\$5,471.00</b>
1-5210-032-459-	SPECIAL CURRICULAR SRVS-OTHER FOOD PU	\$0.00	\$0.00	<b>\$0.00</b>
1-5210-032-462-	INVENTORY FURN/EQUIP. CHILD/DISABILITIES	\$0.00	\$0.00	<b>\$0.00</b>
1-5211-032-121-	HOMEBOUND TEACHER - SPECIAL ED	\$25,000.00	\$25,000.00	<b>\$25,000.00</b>
1-5211-032-129-	DIFFERENTIAL PAY	\$678.00	\$677.50	<b>\$0.00</b>
1-5211-032-211-	SOCIAL SECURITY HOMEBOUND TCH SPEC E	\$1,964.00	\$1,964.30	<b>\$1,913.00</b>
1-5211-032-411-	SUPPLIES AND MATERIALS	\$136.00	\$136.46	<b>\$136.00</b>

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1-5212-032-121-	INSTRUCTOR-SELF CONTAINED DISABIL CLAS	\$2,128,473.00	\$2,128,472.94	\$2,297,510.00
1-5212-032-142-	SELF-CONTAINED CLASSROOM ASSISTANT	\$17,744.00	\$17,744.44	\$17,521.00
1-5212-032-162-	SUBSTITUTE--SELF CONTAINED DISABIL CLAS	\$35,683.00	\$35,682.50	\$35,683.00
1-5212-032-163-	SUBSTITUTE TEACHER- STAFF DEVELOPMEN	\$75.00	\$75.00	\$75.00
1-5212-032-165-	SUBSTITUTE NON TEACHING	\$81.00	\$81.06	\$81.00
1-5212-032-167-	TEACHER ASST. SUB (SELF CONTAINED CLAS	\$6,794.00	\$6,793.77	\$6,794.00
1-5212-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$160,387.00	\$160,386.70	\$180,361.00
1-5212-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAINED	\$328,372.00	\$328,372.33	\$354,663.00
1-5212-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$279,695.00	\$279,695.21	\$306,376.00
1-5213-032-121-	RESOURCE TEACHER (CHILDREN/DISABILITIES	\$3,287,382.00	\$3,287,382.15	\$2,726,701.00
1-5213-032-122-	INTERIM EXCEPTIONAL CHILD TEACHER	\$0.00	\$0.00	\$110,215.00
1-5213-032-162-	SUB-REG TEACHER ABSENCE - RESOURCE C	\$75,054.00	\$75,054.48	\$75,054.00
1-5213-032-167-	TEACHER ASST. SUB (CHILDREN/DISABILITIES	\$135.00	\$135.00	\$135.00
1-5213-032-211-	EMPLOYER'S SOC SECURITY-RESOURCE CLAS	\$245,725.00	\$245,724.73	\$222,776.00
1-5213-032-221-	EMPLOYER'S RET CONTRIB -RESOURCE CLAS	\$492,745.00	\$492,744.97	\$430,950.00
1-5213-032-231-	EMPLOYER-PAID HEALTH IN-RESOURCE CLAS	\$420,807.00	\$420,807.34	\$384,734.00
1-5213-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$135.00	\$135.00	\$135.00
1-5214-032-121-	TEACHER OF HEARING/VISUALLY IMPAIRED	\$80,000.00	\$80,000.00	\$161,350.00
1-5214-032-162-	SUBSTITUTE TEACHER- STAFF DEVELOPMEN	\$98.00	\$98.00	\$98.00
1-5214-032-211-	EMPLOYER'S SOC SECURITY-HEARING/VISUA	\$5,594.00	\$5,593.82	\$12,350.00
1-5214-032-221-	EMPLOYER'S RET CONTRIB -HEARING/VISUAL	\$12,168.00	\$12,168.00	\$20,123.00
1-5214-032-231-	EMPLOYER-PAID HEALTH IN-HEARING/VISUAL	\$5,377.00	\$5,377.44	\$16,413.00
1-5214-032-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00
1-5215-032-131-	PROGRAM PLACEMENTS SPECIALIST	\$277,475.00	\$277,475.12	\$310,980.00
1-5215-032-211-	EMPLOYER'S SOC SECURITY-PROGRAM PLAC	\$19,382.00	\$19,382.09	\$23,790.00
1-5215-032-221-	EMPLOYER'S RET CONTRIB -PROGRAM PLAC	\$42,204.00	\$42,204.08	\$47,642.00
1-5215-032-231-	EMPLOYER-PAID HEALTH IN-PROGRAM PLAC	\$29,276.00	\$29,276.12	\$32,826.00
1-5218-032-121-	EXCEPTIONAL CHILDREN TEACHER	\$88,587.00	\$88,587.47	\$46,500.00
1-5218-032-162-	SUBSTITUTE THERAPEUTIC CLASSROOM TEA	\$150.00	\$150.00	\$150.00
1-5218-032-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC C	\$6,557.00	\$6,557.09	\$3,568.00
1-5218-032-221-	EMPLOYER'S RET CONTRIB -THERAPEUTIC CL	\$12,286.00	\$12,285.71	\$7,124.00
1-5218-032-231-	EMPLOYER-PAID HEALTH THERESOURCE CLA	\$9,421.00	\$9,420.83	\$5,471.00
1-5220-032-145-	OCCUPATIONAL THERAPIST	\$444,327.00	\$444,326.54	\$463,262.00
1-5220-032-211-	EMPLOYER'S SOC SECURITY-OCCUPATNL TH	\$33,042.00	\$33,042.35	\$35,440.00
1-5220-032-221-	EMPLOYER'S RET CONTRIB -OCCUPATNL THE	\$66,039.00	\$66,039.24	\$69,301.00
1-5220-032-231-	EMPLOYER-PAID HEALTH IN-OCCUPATNL THE	\$34,281.00	\$34,281.18	\$48,145.00
1-5230-032-121-	PRESCHOOL TEACHER	\$102,850.00	\$102,850.00	\$102,850.00
1-5230-032-129-	DIFFERENTIAL PAY	\$1,728.00	\$1,728.30	\$1,728.00
1-5230-032-211-	PRESCHOOL TEACHER SOCIAL SECURITY	\$7,504.00	\$7,503.95	\$8,000.00
1-5230-032-221-	PRESCHOOL TEACHER RETIREMENT	\$15,906.00	\$15,906.40	\$16,021.00
1-5230-032-231-	PRESCHOOL TEACHER HEALTH INSURANCE	\$10,755.00	\$10,754.88	\$10,942.00
1-5230-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$0.00	\$0.00	\$0.00
1-5231-032-121-	PRESCHOOL CHILDREN/DISABIL TEACHER	\$86,450.00	\$86,450.00	\$86,500.00
1-5231-032-211-	EMPLOYER'S SOC SECURITY-PRE-SCHOOL D	\$6,368.00	\$6,367.98	\$6,617.00
1-5231-032-221-	EMPLOYER'S RET CONTRIB -PRE-SCHOOL DIS	\$13,149.00	\$13,149.10	\$13,252.00
1-5231-032-231-	EMPLOYER-PAID HEALTH IN-PRE-SCHOOL DIS	\$11,203.00	\$11,203.00	\$10,942.00
1-5232-032-121-	SELF-CONTAINED PRE-SCHOOL DISAB TEACH	\$40,000.00	\$40,000.00	\$40,000.00
1-5232-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN I	\$2,953.00	\$2,953.08	\$3,060.00
1-5232-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAIN P	\$6,084.00	\$6,084.00	\$6,128.00
1-5232-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAIN P	\$5,378.00	\$5,377.44	\$5,471.00
1-5235-032-121-	PRE-SCHOOL DISAB PROGRAM PLACEMENT	\$67,100.00	\$67,100.00	\$67,100.00
1-5235-032-211-	EMPLOYER'S SOC SECURITY-PRE-SCHOOL P	\$5,011.00	\$5,011.33	\$5,133.00
1-5235-032-221-	EMPLOYER'S RET CONTRIB -PRE-SCHOOL PR	\$10,206.00	\$10,205.91	\$10,280.00
1-5235-032-231-	EMPLOYER-PAID HEALTH IN-PRE-SCHOOL PR	\$5,378.00	\$5,377.44	\$5,471.00

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1-5240-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$50.00	\$50.00	\$50.00
1-5240-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$74.00	\$74.19	\$74.00
1-5240-032-411-	SUPPLIES AND MATERIALS	\$2,033.00	\$2,032.85	\$2,033.00
1-5241-032-129-	DIFFERENTIAL PAY	\$7,126.00	\$7,126.08	\$9,388.00
1-5241-032-132-	SPEECH TEACHER (BOARD LICENSED)	\$1,251,982.00	\$1,251,982.45	\$1,228,855.00
1-5241-032-211-	EMPLOYER'S SOC SECURITY-SPEECH (BD LIC	\$91,379.00	\$91,379.08	\$94,726.00
1-5241-032-221-	EMPLOYER'S RET CONTRIB -SPEECH (BD LIC	\$183,756.00	\$183,755.54	\$178,004.00
1-5241-032-231-	EMPLOYER-PAID HEALTH IN-SPEECH (BD LIC	\$125,082.00	\$125,082.38	\$125,833.00
1-5242-032-129-	DIFFERENTIAL PAY	\$1,622.00	\$1,621.52	\$0.00
1-5242-032-132-	SPEECH TEACHER-NOT BOARD LICENSED	\$148,007.00	\$148,007.28	\$137,820.00
1-5242-032-211-	EMPLOYER'S SOC SECURITY- SPEECH/LANG	\$11,123.00	\$11,122.80	\$10,543.00
1-5242-032-221-	EMPLOYER'S RET CONTRIB - SPEECH/LANGU	\$22,129.00	\$22,128.62	\$21,114.00
1-5242-032-231-	EMPLOYER-PAID HEALTH IN- SPEECH/LANGU	\$17,925.00	\$17,924.80	\$16,413.00
1-5243-032-129-	DIFFERENTIAL PAY	\$949.00	\$948.90	\$0.00
1-5243-032-132-	PRE-SCHOOL SPEECH/LANGUAGE	\$215,004.00	\$215,003.60	\$167,520.00
1-5243-032-211-	EMPLOYER'S SOC SECURITY-PRESCHOOL SP	\$15,805.00	\$15,804.56	\$12,815.00
1-5243-032-221-	EMPLOYER'S RET CONTRIB -PRESCHOOL SP	\$32,846.00	\$32,846.23	\$25,664.00
1-5243-032-231-	EMPLOYER-PAID HEALTH IN-PRESCHOOL SP	\$23,536.00	\$23,535.72	\$16,413.00
1-5250-032-132-	AUDIOLOGIST	\$50,534.00	\$50,533.74	\$51,183.00
1-5250-032-211-	EMPLOYER'S SOC SECURITY - AUDIOLOGY	\$3,809.00	\$3,808.77	\$3,915.00
1-5250-032-221-	EMPLOYER'S RET CONTRIB - AUDIOLOGY	\$7,687.00	\$7,686.17	\$7,841.00
1-5250-032-231-	EMPLOYER-PAID HEALTH IN - AUDIOLOGY	\$5,378.00	\$5,377.44	\$5,471.00
1-5250-032-326-	AUDIOLOGY-CONTRACTED REPAIR/MAINT-EQ	\$6,840.00	\$6,840.00	\$6,840.00
1-5250-032-411-	AUDIOLOGY-SUPPLIES	\$515.00	\$514.73	\$515.00
1-5250-032-461-	NON-INVENTORIES INSTRUTIONAL EQUIPMEN	\$286.00	\$286.29	\$286.00
1-5250-032-462-	AUDIOLOGY-INVENTORY FURNITURE/EQUIPM	\$12,728.00	\$12,728.06	\$12,728.00
1-5320-032-131-	SOCIAL WORKER	\$20,000.00	\$20,000.00	\$20,000.00
1-5320-032-211-	SOCIAL WORKER-SOC SEC	\$1,308.00	\$1,307.61	\$1,530.00
1-5320-032-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$3,042.00	\$3,042.00	\$3,064.00
1-5320-032-231-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$2,689.00	\$2,688.72	\$2,736.00
1-5840-032-145-	PHYSICAL THERAPIST	\$188,923.00	\$188,922.80	\$188,875.00
1-5840-032-146-	PHYSICAL THERAPY ASSISTANT	\$28,778.00	\$28,777.91	\$29,077.00
1-5840-032-199-	HEALTH SERVICES OVERTIME	\$2.00	\$1.77	\$0.00
1-5840-032-211-	EMPLOYER'S SOC SECURITY-PHYSICAL THER	\$15,525.00	\$15,525.10	\$16,673.00
1-5840-032-221-	EMPLOYER'S RET CONTRIB -PHYSICAL THERA	\$33,113.00	\$33,112.54	\$33,390.00
1-5840-032-231-	EMPLOYER-PAID HEALTH IN-PHYSICAL THERA	\$21,510.00	\$21,509.76	\$21,610.00
1-5840-032-411-	SUPPLIES AND MATERIALS	\$6,983.00	\$6,983.43	\$6,983.00
1-5840-032-461-	NON-INVENTORIES INSTRUTIONAL EQUIPMEN	\$0.00	\$0.00	\$0.00
1-6201-032-129-	DIFFERENTIAL PAY	\$255.00	\$255.42	\$172.00
1-6201-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$118,200.00	\$118,200.00	\$118,200.00
1-6201-032-151-	SPECIAL SERVICES OFFICE PERSONNEL	\$23,682.00	\$23,682.22	\$24,283.00
1-6201-032-152-	EXCEPTIONAL CHILDREN DATA MANAGER	\$25,340.00	\$25,340.04	\$40,320.00
1-6201-032-199-	OVERTIME	\$118.00	\$117.62	\$0.00
1-6201-032-211-	EMPLOYER'S SOC SECURITY-EX CHILD DATA	\$11,714.00	\$11,713.64	\$13,998.00
1-6201-032-221-	EMPLOYER'S RET CONTRIB -EX CHILD DATA M	\$25,479.00	\$25,479.47	\$26,336.00
1-6201-032-231-	EMPLOYER-PAID HEALTH IN-EX CHILD DATA M	\$17,477.00	\$17,476.68	\$21,884.00
1-6201-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$4,618.00	\$4,618.37	\$4,618.00
1-6201-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$0.00	\$0.00	\$0.00
1-6201-032-361-	MEMBERSHIP DUES AND FEES	\$469.00	\$469.00	\$469.00
1-6201-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$4,677.00	\$4,677.01	\$4,677.00
1-6201-032-462-	INVENTORY FURN/EQUIP. CHILD/DISABILITIES	\$0.00	\$0.00	\$0.00
1-6202-032-151-	PEP SERVICES OFFICE PERSONNEL	\$27,645.00	\$27,645.36	\$27,645.00
1-6202-032-211-	EMPLOYER'S SOC SECURITY-PEP CLERICAL	\$2,078.00	\$2,078.36	\$2,115.00
1-6202-032-221-	EMPLOYER'S RET CONTRIB - PEP CLERICAL	\$4,205.00	\$4,204.81	\$4,235.00
1-6202-032-231-	EMPLOYER-PAID HEALTH IN- PEP CLERICAL	\$0.00	\$0.00	\$5,471.00

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1-6550-032-147-	SUBSTITUTES-TRANSPORTATION SAFETY AS	\$639,811.00	\$639,811.08	\$642,111.00
1-6550-032-199-	TRANSPORTATION SAFETY ASSIST - OVERTIM	\$820.00	\$820.30	\$0.00
1-6550-032-211-	TRANSPORTATION SAFETY ASSIST-SOCIAL S	\$46,440.00	\$46,439.88	\$49,121.00
1-6550-032-221-	TRANSPORTATION SAFETY ASSIST - RETIRE	\$86,819.00	\$86,819.21	\$93,416.00
1-6550-032-231-	TRANSPORTATION SAFETY ASSIST-HEALTH IN	\$171,893.00	\$171,893.32	\$208,684.00
	<b>Total Paid by State Allotment</b>	<b>\$13,229,626.00</b>	<b>\$13,229,626.00</b>	<b>\$13,564,502.00</b>
2-5210-032-121-	EC - SALARY - NEW TEACHER	\$31,836.00	\$31,836.40	\$0.00
2-5210-032-125-	NEW TEACHER ORIENTATION	\$1,573.00	\$1,573.26	\$0.00
2-5210-032-162-	SUBSTITUTE-TEACHER OF THE DISABLED	\$98.00	\$98.00	\$98.00
2-5210-032-163-	SUBSTITUTE TEACHER- STAFF DEVELOPMEN	\$2,797.00	\$2,796.50	\$2,797.00
2-5210-032-181-	SPECIAL SRVCS STAFF SUPPLEMENTARY PA	\$21,320.00	\$21,320.10	\$47,422.00
2-5210-032-211-	EMPLOYER'S SOC SECURITY-SPEC SRVCS S	\$4,408.00	\$4,408.35	\$3,850.00
2-5210-032-221-	EMPLOYER'S RET CONTRIB -SPECIAL SRVCS	\$7,849.00	\$7,848.82	\$7,268.00
2-5210-032-231-	EMPLOYER-PAID HEALTH IN-SPECIAL SRVCS	\$3,562.00	\$3,562.11	\$0.00
2-5210-032-232-	SPECIAL SERVICIES STAFF - WORKERS COM	\$10,500.00	\$456.87	\$10,500.00
2-5210-032-311-	CONTRACTED SERVICES - CHILD/DISABITIES	\$0.00	\$0.00	\$0.00
2-5210-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$2,040.00	\$2,039.96	\$2,040.00
2-5210-032-313-	ADVERTISING COST	\$200.00	\$0.00	\$200.00
2-5210-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$32,244.00	\$32,297.55	\$32,244.00
2-5210-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$8,933.00	\$8,933.39	\$8,933.00
2-5210-032-422-	PARTS-CHILD.WITH DISABILITIES SERVICE	\$2,478.00	\$2,479.99	\$2,498.00
2-5210-032-423-	GAS - CHILD.WITH DISABILITIES SERVICE	\$7,000.00	\$5,823.36	\$7,000.00
2-5210-032-424-	OIL - CHILD.WITH DISABILITIES SERVICE	\$240.00	\$257.43	\$240.00
2-5210-032-425-	TIRES-CHILD.WITH DISABILITIES SERVICE	\$661.00	\$661.13	\$661.00
2-5210-032-461-	NON-INVENTORIES INSTRUTIONAL EQUIPMEN	\$500.00	\$0.00	\$500.00
2-5211-032-181-	LOCAL SUPPLEMENT	\$79.00	\$0.00	\$2,925.00
2-5211-032-211-	EMPLOYER'S FICA	\$6.00	\$0.00	\$224.00
2-5211-032-232-	WORKERS COMPENSATION	\$1.00	\$0.00	\$1.00
2-5212-032-121-	INSTRUCTOR-SELF CONTAINED DISABIL CLAS	\$50,697.00	\$50,697.08	\$36,500.00
2-5212-032-125-	NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
2-5212-032-162-	SUBSTITUTE(REG ABSENCE)-SELF CONTAIN	\$1,959.00	\$1,958.50	\$1,959.00
2-5212-032-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-5212-032-181-	SELF CONTAINED CLASS STAFF LOC SUPPLE	\$199,707.00	\$199,366.70	\$184,429.00
2-5212-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN	\$19,301.00	\$19,300.79	\$17,108.00
2-5212-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAIN	\$38,092.00	\$38,092.38	\$33,846.00
2-5212-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAIN	\$7,618.00	\$7,618.04	\$5,471.00
2-5212-032-232-	SELF CONTAINED CLASS - WORKERS COMP	\$1,871.00	\$2,000.59	\$1,871.00
2-5213-032-121-	RESOURCE TEACHER	\$987,920.00	\$192,053.76	\$1,050,895.00
2-5213-032-125-	NEW TEACHER ORIENTATION	\$921.00	\$920.94	\$0.00
2-5213-032-162-	SUBSTITUTE	\$1,156.00	\$1,156.00	\$1,156.00
2-5213-032-180-	BONUS PAY	\$0.00	\$0.00	\$1,800.00
2-5213-032-181-	RESOURCE CLASS TEACHER LOCAL SUPPLE	\$351,810.00	\$351,809.84	\$321,164.00
2-5213-032-184-	LONGEVITY PAY-RESOURCE CLASS TEACHE	\$2,023.00	\$939.73	\$0.00
2-5213-032-188-	ANNUAL LEAVE PAYOUT	\$4,633.00	\$4,962.77	\$0.00
2-5213-032-211-	EMPLOYER'S SOC SECURITY-RESOURCE CLA	\$114,832.00	\$41,756.28	\$105,188.00
2-5213-032-221-	EMPLOYER'S RET CONTRIB-RESOURCE CLAS	\$227,485.00	\$83,923.91	\$209,891.00
2-5213-032-231-	EMPLOYER-PAID HEALTH INS-RESOURCE CLA	\$149,069.00	\$24,198.50	\$113,130.00
2-5213-032-232-	RESOURCE CLASS TEACHER - WORKERS CO	\$11,890.00	\$4,381.25	\$11,890.00
2-5214-032-148-	NON-CERTIFIED INSTRUCTOR	\$8,983.00	\$8,982.63	\$0.00
2-5214-032-181-	INTERPRETER LOCAL SUPPLEMENT	\$5,990.00	\$5,990.00	\$14,368.00
2-5214-032-211-	EMPLOYER'S SOC SECURITY-VIS IMP LOC SU	\$1,146.00	\$1,145.51	\$1,099.00
2-5214-032-221-	EMPLOYER'S RET CONTRIB-VIS IMP LOC SUP	\$911.00	\$911.27	\$1,663.00
2-5214-032-232-	INTERPRETER - WORKERS COMP	\$47.00	\$118.71	\$47.00

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2-5215-032-153-	CENTRAL OFFICE SPECIALIST	\$5,986.00	\$5,985.76	\$0.00
2-5215-032-181-	PROGRAM PLACEMENT SPECIALIST SUPPLE	\$28,456.00	\$28,456.14	\$33,897.00
2-5215-032-198-	PROGRAM PLACEMENTS SPECIALIST	\$8,581.00	\$8,581.44	\$0.00
2-5215-032-211-	EMPLOYER'S SOC SECURITY-PROG PLACEM	\$3,292.00	\$3,291.50	\$2,593.00
2-5215-032-221-	EMPLOYER'S RET CONTRIB -PROG PLACEME	\$4,328.00	\$4,328.20	\$5,193.00
2-5215-032-231-	EMPLOYER-PAID HEALTH IN	\$448.00	\$448.12	\$0.00
2-5215-032-232-	PROGRAM PLACEMENT SPEC - WORKERS CO	\$203.00	\$341.11	\$203.00
2-5218-032-181-	SUPPLEMENT-THERAPEUTIC CLASSROOM	\$8,931.00	\$8,930.60	\$4,929.00
2-5218-032-211-	EMPLOYER'S SOC SECURITY COST-THERAPE	\$683.00	\$683.22	\$377.00
2-5218-032-221-	EMPLOYER'S RET CONTRIB-THERAPEUTIC CL	\$1,358.00	\$1,358.34	\$755.00
2-5218-032-232-	THERAPEUTIC CLASSROOM - WORKERS COM	\$71.00	\$70.81	\$71.00
2-5220-032-145-	THERAPIST	\$1,284.00	\$1,284.42	\$0.00
2-5220-032-181-	JOB COACH LOCAL SUPPLEMENT	\$51,503.00	\$45,412.49	\$42,188.00
2-5220-032-211-	EMPLOYER'S SOC SECURITY-OCCUP TH LOC	\$3,940.00	\$3,572.28	\$3,227.00
2-5220-032-221-	EMPLOYER'S RET CONTRIB-OCCUP THP LOC	\$7,715.00	\$6,966.61	\$6,326.00
2-5220-032-232-	JOB COACH - WORKERS COMP	\$408.00	\$370.24	\$408.00
2-5230-032-181-	LOCAL SUPPLEMENT-PRESCHOOL TEACHER	\$10,657.00	\$10,656.60	\$10,563.00
2-5230-032-211-	EMPLOYER'S SOCIAL SECURITY	\$815.00	\$815.18	\$808.00
2-5230-032-221-	EMPLOYER'S RET CONTRIB-THERAPEUTIC CL	\$1,621.00	\$1,620.95	\$1,618.00
2-5230-032-232-	THERAPEUTIC CLASS-WORKERS COMP	\$84.00	\$84.49	\$84.00
2-5230-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$500.00	\$0.00	\$500.00
2-5230-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$5,000.00	\$75.60	\$5,000.00
2-5230-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$22,000.00	\$2,552.65	\$22,000.00
2-5231-032-181-	SUPPLEMENT FOR PRE-K ITINERANT TEACHE	\$9,377.00	\$8,209.00	\$8,349.00
2-5231-032-211-	EMPLOYER'S SOC SECURITY-PRE-K ITINERAN	\$717.00	\$628.10	\$639.00
2-5231-032-221-	EMPLOYER'S RET CONTRIB -PRE-K ITINERAN	\$1,426.00	\$1,248.60	\$1,279.00
2-5231-032-232-	PRE-K ITINERANT TEACHER - WORKERS COM	\$74.00	\$73.41	\$74.00
2-5232-032-181-	PRE-K SELF-CONTAINED TCH-LOCAL SUPPLE	\$3,280.00	\$3,280.00	\$3,280.00
2-5232-032-211-	EMPLOYER'S SOC SECURITY-PRE-K SELF CO	\$251.00	\$251.00	\$251.00
2-5232-032-221-	EMPLOYER'S RET CONTRIB -PRE-K SELF CON	\$499.00	\$498.90	\$502.00
2-5232-032-232-	WORKERS COMPENSATION PREMIUMS	\$26.00	\$26.01	\$26.00
2-5235-032-181-	PROGRAM PLACEMENT SPEC - LOCAL SUPPL	\$7,314.00	\$7,313.90	\$7,314.00
2-5235-032-187-	SUPPLEMENT	\$6,600.00	\$0.00	\$0.00
2-5235-032-211-	EMPLOYER'S SOC SECURITY-PROG PLACEM	\$1,009.00	\$559.46	\$560.00
2-5235-032-221-	EMPLOYER'S RET CONTRIB-PROG PLACEMEN	\$2,007.00	\$1,112.43	\$1,120.00
2-5235-032-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$0.00
2-5235-032-232-	PROGRAM PLACEMENT SPEC - WORKERS CO	\$105.00	\$57.99	\$105.00
2-5240-032-312-	WORKSHOP EXPENSES - CHILD/DISABITIES	\$500.00	\$181.38	\$500.00
2-5240-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$7,750.00	\$3,819.41	\$7,750.00
2-5240-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$11,000.00	\$0.00	\$11,000.00
2-5241-032-132-	SPEECH TEACHER	\$0.00	\$0.00	\$47,850.00
2-5241-032-146-	SPEECH THERAPIST	\$8,107.00	\$8,106.93	\$0.00
2-5241-032-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-5241-032-181-	SUPPLEMENT-BOARD LICENSE SPEECH TEA	\$115,262.00	\$115,261.61	\$113,985.00
2-5241-032-211-	EMPLOYER'S SOC SECURITY-BD LICENSED S	\$9,438.00	\$9,437.72	\$12,438.00
2-5241-032-221-	EMPLOYER'S RET CONTRIB -BD LICENSED SP	\$17,175.00	\$17,174.53	\$23,717.00
2-5241-032-231-	EMPLOYER-PAID HEALTH IN-BD LICENSED SP	\$0.00	-\$448.12	\$5,471.00
2-5241-032-232-	SPEECH TCH-BOARD LICENSE - WORKERS C	\$900.00	\$978.13	\$900.00
2-5242-032-181-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$10,024.00	\$10,023.76	\$9,843.00
2-5242-032-211-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$767.00	\$766.83	\$753.00
2-5242-032-221-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$1,485.00	\$1,485.17	\$1,508.00
2-5242-032-232-	SPEECH TCH-NON BRD LIC - WORKERS COMF	\$57.00	\$79.47	\$57.00
2-5243-032-181-	SUPPLEMENT-PRE-SCHOOL SPEECH TEACHE	\$26,170.00	\$20,310.72	\$18,091.00
2-5243-032-211-	EMPLOYER'S SOC SECURITY-PRE-K SPEECH	\$2,002.00	\$1,553.77	\$1,384.00
2-5243-032-221-	EMPLOYER'S RET CONTRIB -PRE-K SPEECH	\$3,980.00	\$3,089.24	\$2,772.00
2-5243-032-232-	PRE-SCHOOL SPEECH TCH - WORKERS COM	\$207.00	\$161.03	\$207.00

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2-5250-032-181-	SUPPLEMENT FOR AUDIOLOGIST	\$3,276.00	\$3,275.69	\$3,276.00
2-5250-032-211-	EMPLOYER'S SOC SECURITY-AUDIOLOGIST	\$251.00	\$250.58	\$251.00
2-5250-032-221-	EMPLOYER'S RET CONTRIB -AUDIOLOGIST	\$498.00	\$498.19	\$502.00
2-5250-032-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$26.00	\$25.97	\$26.00
2-5250-032-312-	WORKSHOP EXPENSES - CHILD/DISABILITIES	\$500.00	\$350.74	\$500.00
2-5250-032-326-	MAINTENANCE/REPAIR OF EQUIPMENT	\$2,290.00	\$2,060.00	\$2,290.00
2-5250-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$11,000.00	\$1,894.63	\$11,000.00
2-5250-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$12,000.00	\$55.23	\$12,000.00
2-5320-032-181-	LSU FOR SPEC ED SOCIAL WORKER	\$1,640.00	\$1,640.00	\$1,640.00
2-5320-032-211-	EMPLOYER'S SOC SECURITY-SPEC ED SOCIA	\$125.00	\$125.46	\$125.00
2-5320-032-221-	EMPLOYER'S RET CONTRIB-SPEC ED SOCIAL	\$249.00	\$249.44	\$251.00
2-5320-032-232-	WORKERS COMP	\$13.00	\$12.99	\$13.00
2-5350-032-198-	EXTENDED YEAR TUTOR	\$627.00	\$626.88	\$0.00
2-5350-032-211-	FICA	\$48.00	\$47.96	\$0.00
2-5350-032-221-	RETIREMENT CONTRIBUTION	\$95.00	\$95.34	\$0.00
2-5350-032-232-	WORKERS COMPENSATION PREMIUMS	\$0.00	\$4.97	\$0.00
2-5840-032-181-	PHYSICAL THERAPIST LOCAL SUPPLEMENT	\$22,983.00	\$22,983.18	\$23,490.00
2-5840-032-211-	EMPLOYER'S SOC SECURITY-PHYS THERAP I	\$1,758.00	\$1,758.22	\$1,797.00
2-5840-032-221-	EMPLOYER'S RET CONTRIB-PHYS THERAP LS	\$3,496.00	\$3,495.75	\$3,599.00
2-5840-032-232-	PHYSICAL THERAPIST - WORKERS COMP	\$178.00	\$182.26	\$178.00
2-5840-032-311-	CONTRACTED SERVICES	\$3,091.00	\$3,091.00	\$3,091.00
2-5840-032-312-	WORKSHOP EXPENSES - CHILD/DISABILITIES	\$700.00	\$74.20	\$700.00
2-5840-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$12,000.00	\$5,316.72	\$12,000.00
2-5840-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$5,000.00	\$147.13	\$5,000.00
2-5862-032-142-	TECHNOLOGY ASSOCIATE	\$17,692.00	\$11,326.99	\$0.00
2-5862-032-181-	LOCAL SUPPLEMENT-TECH ASSOCIATE	\$1,905.00	\$1,738.41	\$0.00
2-5862-032-184-	LONGEVITY FOR PEP COMPUTER LAB ASSIST	\$796.00	\$471.31	\$0.00
2-5862-032-211-	EMPLOYER'S SOCIAL SECURITY-PEP TECH A	\$1,560.00	\$1,057.62	\$0.00
2-5862-032-232-	WORKERS' COMP PREMIUM-PEP TECH ASSO	\$162.00	\$109.90	\$162.00
2-6200-032-311-	CONTRACTED SERVICES- SPECIAL ED	\$123.00	\$123.05	\$123.00
2-6201-032-151-	OFFICE SUPPORT	\$0.00	\$903.07	\$0.00
2-6201-032-152-	EXCEPTIONAL CHILDREN DATA MANAGER	\$0.00	\$305.82	\$0.00
2-6201-032-181-	SUPPLEMENT FOR EXCEPTIONAL CHILD MAN	\$21,042.00	\$17,534.68	\$19,083.00
2-6201-032-187-	DIFFERENTIAL PAY	\$3,000.00	\$3,000.00	\$3,000.00
2-6201-032-199-	OVERTIME	\$0.00	\$1.05	\$0.00
2-6201-032-211-	EMPLOYER'S SOC SECURITY-EXCEPT CHILD M	\$1,839.00	\$1,824.69	\$1,689.00
2-6201-032-221-	EMPLOYER'S RET CONTRIB -EXCEPT CHILD M	\$3,657.00	\$3,110.69	\$3,201.00
2-6201-032-232-	EXCEPTIONAL CHILD MANAGER - WORKERS C	\$3,500.00	\$161.95	\$3,500.00
2-6201-032-312-	WORKSHOP EXPENSES - CHILD/DISABILITIES	\$750.00	\$46.58	\$750.00
2-6201-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$13,877.00	\$756.31	\$13,877.00
2-6201-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$11,500.00	\$0.00	\$11,500.00
2-6202-032-181-	LOCAL SUPPLEMENT PEP STAFF	\$2,977.00	\$2,977.41	\$2,977.00
2-6202-032-211-	EMPLOYER'S SOC SECURITY-SPEC SRVCS	\$228.00	\$227.77	\$228.00
2-6202-032-221-	EMPLOYER'S RET CONTRIB -SPEC SRVCS	\$453.00	\$452.86	\$456.00
2-6202-032-232-	CTE CHILDREN W DISABILITIES WORKERS CC	\$24.00	\$23.75	\$24.00
2-6204-032-129-	HELD HARMLESS PAY	\$7,646.00	\$7,646.16	\$6,372.00
2-6204-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$66,444.00	\$66,444.00	\$55,000.00
2-6204-032-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-6204-032-181-	LOCAL SUPPLEMENT	\$7,932.00	\$7,791.38	\$6,836.00
2-6204-032-183-	BONUS PAY	\$1,000.00	\$1,000.08	\$0.00
2-6204-032-184-	LONGEVITY PAY	\$2,394.00	\$308.55	\$2,475.00
2-6204-032-187-	DIFFERENTIAL PAY	\$3,000.00	\$3,000.00	\$2,500.00
2-6204-032-211-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-FICA	\$6,730.00	\$6,392.09	\$5,656.00
2-6204-032-221-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-RET	\$13,380.00	\$13,327.24	\$11,212.00
2-6204-032-231-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-INS	\$5,378.00	\$5,377.44	\$5,471.00
2-6204-032-232-	WORKERS COMP	\$697.00	\$694.70	\$697.00

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2-6550-032-147-	TRANSPORTATION SAFETY ASSISTANTS	\$1.00	\$1.17	\$0.00
2-6550-032-181-	TRANSPORTATION SAFETY ASST LOCAL SUP	\$68,110.00	\$61,122.55	\$69,155.00
2-6550-032-187-	DRIVER SALARY DIFFERENTIAL	\$13.00	\$12.76	\$0.00
2-6550-032-211-	EMPLOYER'S SOC SECURITY-TRANS SAFET A	\$5,355.00	\$4,670.63	\$5,290.00
2-6550-032-221-	EMPLOYER'S RET CONTRIB -TRANS SAFET AS	\$10,647.00	\$9,201.79	\$10,061.00
2-6550-032-231-	EMPLOYER-PAID HEALTH IN-TRANS SAFET AS	\$157.00	\$157.30	\$0.00
2-6550-032-232-	TRANSPORTAION SAFETY ASST - WORKERS	\$554.00	\$3,301.34	\$554.00
2-8100-032-311-	CONTRACTED SERV-TRANSFER/PAYMENT OT	\$60,355.00	\$60,355.00	\$60,355.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$3,168,788.00</b>	<b>\$1,865,333.13</b>	<b>\$3,051,524.00</b>
	<b>Total Paid by All Funds</b>	<b>\$16,398,414.00</b>	<b>\$15,094,959.13</b>	<b>\$16,616,026.00</b>

PRC 032 - Children with Special Needs				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-032-000-	REVENUE	(\$1,500.00)	(\$1,500.00)	\$0.00
		(\$1,500.00)	(\$1,500.00)	\$0.00
<b>Total Appropriations</b>				
8-5210-032-411-	SUPPLIES AND MATERIALS	\$477.00	\$477.63	\$0.00
8-5211-032-462-	INVENTORIED EQUIPMENT	\$523.00	\$490.06	\$0.00
8-5241-032-462-	INVENTORIED EQUIPMENT	\$500.00	\$500.23	\$0.00
	<b>Total Appropriations</b>	<b>\$1,500.00</b>	<b>\$1,467.92</b>	<b>\$0.00</b>



# PRC 034

## Academically/Intellectually Gifted

Academically/Intellectually Gifted (AIG) funds are allotted by the state based on 4% of each LEA's enrollment.

**For Buncombe County Schools, our 24,975 ADM would compute to an allotment for 999 students; this is then multiplied by the per child amount of \$1,295.27 to get funding amount.**

The elementary AIG program assigns itinerant teachers to serve students in a K-2 Nurturing program and provide enrichment for identified students in grades 3-5.

The middle school level, AIG teachers are typically assigned to one school and provide services through consultation, subject group placement, or individualized programs.

High school students are provided consultation, honor classes and/or AP classes, individualized programs, subject acceleration, or dual enrollment.



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PRC 034 - Academically/Intellectually Gifted				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5260-034-129-	DIFFERENTIAL PAY	\$1,488.00	\$1,488.30	\$1,488.00
1-5260-034-135-	AIG LEAD TEACHER	\$27,500.00	\$27,500.00	\$27,500.00
1-5260-034-211-	EMPLOYER'S SOC SECURITY- AIG TEACHER	\$2,218.00	\$2,217.70	\$2,218.00
1-5261-034-121-	ELEMENTARY AIG TEACHER	\$0.00	\$0.00	\$557,450.00
1-5261-034-129-	HELD HARMLESS	\$0.00	\$0.00	\$0.00
1-5261-034-211-	EMPLOYER'S SOC SECURITY-ELEMENTARY A	\$0.00	\$0.00	\$43,655.00
1-5261-034-221-	EMPLOYER'S RET CONTRIB -ELEMENTARY AIG	\$0.00	\$0.00	\$79,520.00
1-5261-034-231-	EMPLOYER-PAID HEALTH IN-ELEMENTARY AIG	\$7,528.00	\$7,528.42	\$55,804.00
1-5262-034-121-	SECONDARY GRADES AIG TEACHER	\$75.00	\$0.00	\$387,715.00
1-5262-034-129-	HELD HARMLESS	\$0.00	\$0.00	\$0.00
1-5262-034-163-	PROFESSIONAL DEVELOPMENT SUB	\$0.00	\$75.00	\$0.00
1-5262-034-211-	EMPLOYER'S SOC SECURITY-SECONDARY AIG	\$6.00	\$5.74	\$29,660.00
1-5262-034-221-	EMPLOYER'S RET CONTRIB - SECONDARY AIG	\$0.00	\$0.00	\$54,532.00
1-5262-034-231-	EMPLOYER-PAID HEALTH IN- SECONDARY AIG	\$3,675.00	\$3,674.58	\$41,580.00
	<b>Total Paid by State Allotment</b>	<b>\$42,490.00</b>	<b>\$42,489.74</b>	<b>\$1,281,122.00</b>
2-5260-034-312-	WORKSHOP EXPENSES-AIG SPECIALISTS	\$6,383.00	\$6,382.13	\$4,300.00
2-5260-034-332-	LOCAL TRAVEL	\$0.00	\$0.00	\$300.00
2-5260-034-333-	FIELD TRIPS-ODYSSEY OF THE MIND COMP.	\$7,738.00	\$7,689.41	\$11,000.00
2-5260-034-351-	TUITION REIMBURSEMENT	\$4,000.00	\$4,000.00	\$4,000.00
2-5261-034-121-	ELEMENTARY A I G TEACHER	\$110,351.00	\$579.11	\$89,700.00
2-5261-034-129-	AMOUNT HELD HARMLESS	\$0.00	\$0.00	\$2,476.00
2-5261-034-162-	SUBSTITUTE PAY - REG ABSENCE	\$5,383.00	\$5,383.14	\$5,383.00
2-5261-034-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
2-5261-034-181-	ELEM AIG PROGRAM - LOCAL SUPPLEMENT	\$62,931.00	\$62,931.06	\$57,741.00
2-5261-034-184-	LONGEVITY	\$0.00	\$0.00	\$0.00
2-5261-034-211-	EMPLOYER'S SOC SECURITY-ELEMENTARY A	\$13,778.00	\$5,278.22	\$10,986.00
2-5261-034-221-	EMPLOYER'S RET CONTRIB -ELEMENTARY AIG	\$15,366.00	\$9,440.62	\$20,329.00
2-5261-034-231-	EMPLOYER-PAID HEALTH IN-ELEMENTARY AIG	\$16,134.00	\$1,344.36	\$10,942.00
2-5261-034-232-	ELEM AIG PROGRAM - WORKERS COMP	\$1,427.00	\$546.22	\$500.00
2-5261-034-411-	ELEM AIG PROGRAM - SUPPLIES/MATERIALS	\$31,998.00	\$30,374.20	\$28,000.00
2-5262-034-129-	AMOUNT HELD HARMLESS	\$0.00	\$0.00	\$4,291.00
2-5262-034-162-	SUBSTITUTE PAY - REG ABSENCE	\$1,000.00	\$75.00	\$1,000.00
2-5262-034-181-	MIDDLE SCH AIG TEACHER LOCAL SUPPLEMENT	\$24,966.00	\$24,966.20	\$32,068.00
2-5262-034-211-	EMPLOYER'S SOC SECURITY-MS AIG TEACHER	\$1,987.00	\$1,915.66	\$2,858.00
2-5262-034-221-	EMPLOYER'S RET CONTRIB- MS AIG TEACHER	\$15,437.00	\$3,797.29	\$4,913.00
2-5262-034-231-	EMPLOYER-PAID HEALTH IN- A I G TEACHER	\$448.00	\$448.12	\$0.00
2-5262-034-232-	MIDDLE SCHOOL AIG PROGRAM - WORKERS	\$206.00	\$198.54	\$200.00
2-5262-034-411-	SECONDARY AIG PROGRAM SUPPLIES/MATERIALS	\$5,881.00	\$5,782.65	\$6,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$325,414.00</b>	<b>\$171,131.93</b>	<b>\$298,487.00</b>
	<b>Total Paid by All Funds</b>	<b>\$367,904.00</b>	<b>\$213,621.67</b>	<b>\$1,579,609.00</b>



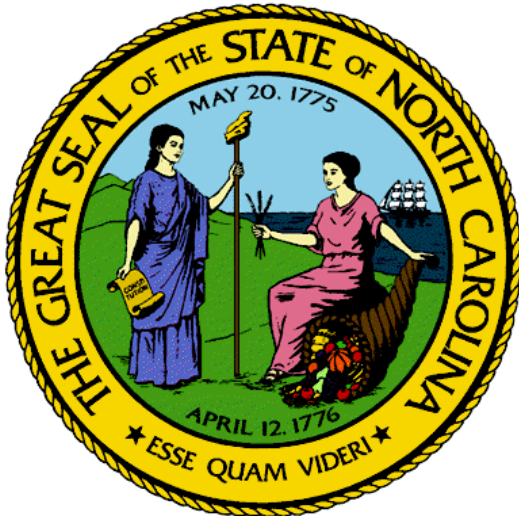
# PRC 039

## School Resource Officers (SRO)

In accordance with Session Law 2013-360, Section 8.36, this account provides funding to local administrative units, regional schools, and charter schools for school resource officers in elementary and middle schools.

This funding is used to help pay the SRO contract with the County of Buncombe.

PRC 039 - CONTRACT FOR SRO'S				
Account	Description	2013-14 Budget	2013-14 Actuals (unaudited)	2014-15 Initial Budget
<b>Total Appropriations</b>				
1-5850-039-311-	CONTRACTED SERVICES	\$215,600.00	\$215,600.00	\$215,600.00
	<b>Total Paid by State Allotment</b>	<b>\$215,600.00</b>	<b>\$215,600.00</b>	<b>\$215,600.00</b>



# PRC 045

## Compensation Bonus

Last year this program provided funding for a compensation bonus for those teachers who didn't receive an increase based on the new salary schedule. The individuals most affected by this were the teachers that had 29+ years of experience, but others could have been affected as well. The compensation bonus, in most instances, is \$1,000 per year paid monthly, and is only for fiscal year 2014-15 per current legislation.

This year this program is to provide funding for the \$750 December bonus to be paid to all permanent employees. Permanent employees who work less than 100% get a prorate portion of the \$750 bonus. This allotment is similar to that of (PRC 009), that while we have to budget this program, the state will pay the full cost of the bonus for state paid employees. For employees that are paid with funds other than state, the budget has been updated in to show this expense in the program their base salary is paid from. For example, for a locally paid instructional assistant (PRC 027), the bonus will be budgeted in local (PRC 027). Since local and federal has to pick up the full cost for employees paid with those funds, it is more beneficial for BCS to pay as many employees from state funds this year as possible.

PRC 045 - Compensation Bonus				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-045-180-	BONUS PAY	\$0	\$0	\$1,005,466
1-5110-045-183-	BONUS PAY	\$25,750	\$23,106	\$0.00
1-5110-045-211-	EMPLOYER'S FICA	\$1,970	\$1,768	\$76,918.00
1-5110-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$3,803	\$3,494	\$0.00
1-5112-045-183-	BONUS PAY	\$4,200	\$4,200	\$0.00
1-5112-045-211-	EMPLOYER'S FICA	\$322	\$321	\$0.00
1-5112-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$639	\$639	\$0.00
1-5113-045-183-	BONUS PAY	\$1,000	\$1,000	\$0.00
1-5113-045-211-	EMPLOYER'S FICA	\$77	\$77	\$0.00
1-5113-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152	\$152	\$0.00
1-5117-045-183-	BONUS PAY	\$4,500	\$4,500	\$0.00
1-5117-045-211-	EMPLOYER'S FICA	\$383	\$344	\$0.00
1-5117-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$608	\$608	\$0.00
1-5120-045-180-	BONUS PAY	\$0	\$0	\$78,544.00
1-5120-045-211-	EMPLOYER'S FICA	\$0	\$0	\$6,009.00

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1-5121-045-183-	BONUS PAY	\$1,000	\$1,000	\$0.00
1-5121-045-211-	EMPLOYER'S FICA	\$77	\$77	\$0.00
1-5121-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152	\$152	\$0.00
1-5124-045-183-	BONUS PAY	\$1,000	\$1,000	\$0.00
1-5124-045-211-	EMPLOYER'S FICA	\$77	\$77	\$0.00
1-5124-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152	\$152	\$0.00
1-5126-045-183-	BONUS PAY	\$2,500	\$2,500	\$0.00
1-5126-045-211-	EMPLOYER'S FICA	\$191	\$191	\$0.00
1-5126-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$304	\$304	\$0.00
1-5128-045-183-	BONUS PAY	\$500	\$500	\$0.00
1-5128-045-211-	EMPLOYER'S FICA	\$38	\$38	\$0.00
1-5210-045-180-	BONUS PAY	\$0	\$0	\$169,781.00
1-5210-045-183-	BONUS PAY	\$4,000	\$3,460	\$0.00
1-5210-045-211-	EMPLOYER'S FICA	\$387	\$260	\$12,988.00
1-5210-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$608	\$689	\$0.00
1-5210-045-231-	EMPLOYER'S HOSPITALIZATION	\$0	\$0	\$0.00
1-5211-045-183-	BONUS PAY	\$500	\$500	\$0.00
1-5211-045-211-	EMPLOYER'S FICA	\$38	\$38	\$0.00
1-5212-045-183-	BONUS PAY	\$3,000	\$3,000	\$0.00
1-5212-045-211-	EMPLOYER'S FICA	\$230	\$230	\$0.00
1-5212-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$456	\$456	\$0.00
1-5213-045-183-	BONUS PAY	\$7,000.00	\$7,000.00	\$0.00
1-5213-045-211-	EMPLOYER'S FICA	\$536.00	\$535.42	\$0.00
1-5213-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$1,095.00	\$1,095.18	\$0.00
1-5213-045-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$0.00
1-5214-045-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
1-5214-045-211-	EMPLOYER'S FICA	\$77.00	\$76.50	\$0.00
1-5214-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5220-045-180-	BONUS PAY	\$0.00	\$0.00	\$6,750.00
1-5220-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$516.00
1-5320-045-180-	BONUS PAY	\$0.00	\$0.00	\$4,500.00
1-5230-045-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
1-5230-045-211-	EMPLOYER'S FICA	\$77.00	\$76.50	\$344.00
1-5230-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5240-045-180-	BONUS PAY	\$0.00	\$0.00	\$24,450.00
1-5240-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$1,870.00
1-5241-045-183-	BONUS PAY	\$3,000.00	\$2,500.00	\$0.00
1-5241-045-211-	EMPLOYER'S FICA	\$230.00	\$191.25	\$0.00
1-5241-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$456.00	\$380.25	\$0.00
1-5242-045-183-	BONUS PAY	\$200.00	\$200.00	\$0.00
1-5242-045-211-	EMPLOYER'S FICA	\$15.00	\$15.30	\$0.00
1-5242-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$31.00	\$30.42	\$0.00
1-5243-045-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
1-5243-045-211-	EMPLOYER'S FICA	\$77.00	\$76.50	\$0.00
1-5243-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5250-045-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
1-5250-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$57.00
1-5260-045-180-	BONUS PAY	\$0.00	\$0.00	\$14,925.00
1-5260-045-183-	BONUS PAY	\$1,000.00	\$500.00	\$0.00
1-5260-045-211-	EMPLOYER'S FICA	\$39.00	\$38.28	\$1,142.00
1-5261-045-183-	BONUS PAY	\$2,000.00	\$1,450.00	\$0.00
1-5261-045-211-	EMPLOYER'S FICA	\$153.00	\$110.93	\$0.00
1-5262-045-183-	BONUS PAY	\$1,000.00	\$500.00	\$0.00
1-5262-045-211-	EMPLOYER'S FICA	\$77.00	\$38.28	\$0.00

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1-5270-045-180-	BONUS PAY	\$0.00	\$0.00	\$23,625.00
1-5270-045-183-	BONUS PAY	\$2,000.00	\$2,000.00	\$0.00
1-5270-045-211-	EMPLOYER'S FICA	\$153.00	\$153.00	\$1,807.00
1-5270-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$304.00	\$304.20	\$0.00
1-5310-045-180-	BONUS PAY	\$0.00	\$0.00	\$31,969.00
1-5310-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$2,446.00
1-5311-045-183-	BONUS PAY	\$2,000.00	\$2,000.00	\$0.00
1-5311-045-211-	EMPLOYER'S FICA	\$153.00	\$153.00	\$0.00
1-5311-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$304.00	\$304.20	\$0.00
1-5320-045-180-	BONUS PAY	\$0.00	\$0.00	\$12,750.00
1-5320-045-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
1-5320-045-211-	EMPLOYER'S FICA	\$77.00	\$76.50	\$975.00
1-5320-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5330-045-180-	BONUS PAY	\$0.00	\$0.00	\$47,625.00
1-5330-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$3,643.00
1-5331-045-183-	BONUS PAY	\$2,000.00	\$2,000.00	\$0.00
1-5331-045-211-	EMPLOYER'S FICA	\$153.00	\$153.00	\$0.00
1-5331-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$304.00	\$304.20	\$0.00
1-5400-045-180-	BONUS PAY	\$0.00	\$0.00	\$51,750.00
1-5400-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$3,959.00
1-5401-045-183-	BONUS PAY	\$2,427.00	\$2,427.12	\$7,281.00
1-5401-045-211-	EMPLOYER'S FICA	\$189.00	\$188.78	\$557.00
1-5401-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$369.00	\$369.00	\$1,116.00
1-5402-045-183-	BONUS PAY	\$1,618.00	\$1,618.10	\$0.00
1-5402-045-211-	EMPLOYER'S FICA	\$124.00	\$123.63	\$0.00
1-5402-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$323.00	\$322.77	\$0.00
1-5402-045-231-	EMPLOYER'S HOSPITALIZATION	\$0.00	\$0.00	\$0.00
1-5810-045-180-	BONUS PAY	\$0.00	\$0.00	\$32,044.00
1-5810-045-183-	BONUS PAY	\$1,853.00	\$1,460.47	\$0.00
1-5810-045-211-	EMPLOYER'S FICA	\$153.00	\$111.73	\$2,451.00
1-5810-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$304.00	\$222.14	\$0.00
1-5830-045-180-	BONUS PAY	\$0.00	\$0.00	\$59,625.00
1-5830-045-183-	BONUS PAY	\$1,500.00	\$1,262.79	\$0.00
1-5830-045-211-	EMPLOYER'S FICA	\$115.00	\$96.63	\$4,561.00
1-5830-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5831-045-183-	BONUS PAY	\$500.00	\$500.00	\$0.00
1-5831-045-211-	EMPLOYER'S FICA	\$38.00	\$38.30	\$0.00
1-5840-045-180-	BONUS PAY	\$0.00	\$0.00	\$3,713.00
1-5840-045-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
1-5840-045-211-	EMPLOYER'S FICA	\$77.00	\$76.50	\$284.00
1-5840-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$152.10	\$0.00
1-5860-045-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
1-5860-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$115.00
1-6110-045-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
1-6110-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$57.00
1-6120-045-180-	BONUS PAY	\$0.00	\$0.00	\$938.00
1-6120-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$72.00
1-6200-045-180-	BONUS PAY	\$0.00	\$0.00	\$4,969.00
1-6200-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$380.00
1-6201-045-183-	BONUS PAY	\$1,000.00	\$833.40	\$0.00
1-6201-045-211-	EMPLOYER'S FICA	\$77.00	\$63.80	\$0.00
1-6201-045-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$152.00	\$126.80	\$0.00
1-6540-045-180-	BONUS PAY	\$0.00	\$0.00	\$139,523.00
1-6540-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$10,674.00
1-6580-045-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
1-6580-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$57.00

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1-6610-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
1-6610-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$57.00</b>
1-6620-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
1-6620-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$57.00</b>
1-6710-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
1-6710-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$57.00</b>
1-6820-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
1-6820-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$57.00</b>
1-6940-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$1,500.00</b>
1-6940-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$115.00</b>
1-7200-045-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
1-7200-045-211-	EMPLOYER'S FICA	\$0.00	\$0.00	<b>\$57.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$99,856.00</b>	<b>\$92,850.88</b>	<b>\$1,862,626.00</b>
2-5110-045-183-	BONUS PAY	\$500.00	\$500.00	<b>\$0.00</b>
2-5110-045-211-	EMPLOYER'S FICA	\$38.00	\$38.30	<b>\$0.00</b>
2-5110-045-232-	WORKERS COMPENSATION PREMIUMS	\$4.00	\$3.96	<b>\$0.00</b>
2-5810-045-183-	BONUS PAY	\$54.00	\$53.48	<b>\$0.00</b>
2-5810-045-211-	EMPLOYER'S FICA	\$5.00	\$4.09	<b>\$0.00</b>
2-5820-045-232-	WORKERS COMPENSATION PREMIUMS	\$0.00	\$46.45	<b>\$0.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$601.00</b>	<b>\$646.28</b>	<b>\$0.00</b>
	<b>Total Paid by All Funds</b>	<b>\$100,457.00</b>	<b>\$93,497.16</b>	<b>\$1,862,626.00</b>



# PRC 054

## Limited English Proficiency

The North Carolina Department of Public Instruction (NCDPI) allots dollars in PRC 054 to provide funding for instructional services to students with limited English proficiency.

The funds allotted for limited English proficiency must be expended only for English as Second Language (ESL) teachers, ESL teaching assistants, tutors, textbooks, professional development, materials and supplies/equipment, and for additional interpreting/translation services to families of those students.

The allotment is based on a 3-year weighted average headcount or at least 2.5% of the ADM of the LEA.

Interpreters are paid from a combination of State and local PRC 054 funds, with instructional services being paid with State funds and administratively-related services being paid with local funds.

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<b>PRC 054 - Limited English</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5270-054-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$42,474.00	\$42,473.51	<b>\$776,684.00</b>
1-5270-054-129-	DIFFERENTIAL PAY	\$0.00	\$0.00	<b>\$133.00</b>
1-5270-054-144-	ESL TRANSLATORS	\$11,974.00	\$11,973.60	<b>\$0.00</b>
1-5270-054-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$4,152.00	\$4,151.96	<b>\$71,744.00</b>
1-5270-054-221-	ENGLISH 2ND LANGUAGE - RETIREMENT CON	\$6,460.00	\$6,460.24	<b>\$143,676.00</b>
1-5270-054-231-	ENGLISH 2ND LANGUAGE - HEALTH INSURANC	\$23,750.00	\$23,750.36	<b>\$120,362.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$88,810.00</b>	<b>\$88,809.67</b>	<b>\$1,112,599.00</b>
2-5270-054-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$98,405.00	\$1,765.09	<b>\$75,000.00</b>
2-5270-054-142-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$16,761.00	\$14,724.05	<b>\$23,558.00</b>
2-5270-054-144-	ESL INTERPRETOR	\$50,000.00	\$43,244.83	<b>\$50,000.00</b>
2-5270-054-162-	SUBSTITUTE - ESL	\$9,500.00	\$4,578.05	<b>\$9,500.00</b>
2-5270-054-163-	SUBSTITUTE STAFF DEV ABSENCE- ESL	\$5,500.00	\$3,312.50	<b>\$5,500.00</b>
2-5270-054-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-5270-054-181-	SUPPLEMENT FOR ESL LEAD TEACHER	\$75,263.00	\$75,171.48	<b>\$80,583.00</b>
2-5270-054-188-	ANNUAL LEAVE PAYOUT	\$1,086.00	\$1,085.89	<b>\$0.00</b>
2-5270-054-191-	ESL EMPLOYEE - CURRICULUM DEVELOPMEI	\$1,300.00	\$0.00	<b>\$0.00</b>
2-5270-054-196-	STIPEND FOR STAFF DEVELOPMENT-ESL	\$444.00	\$443.75	<b>\$0.00</b>
2-5270-054-199-	OVERTIME	\$200.00	\$23.44	<b>\$0.00</b>
2-5270-054-211-	EMPLOYER'S SOC SECURITY-ESL PROGRAM	\$19,831.00	\$11,034.67	<b>\$12,997.00</b>
2-5270-054-221-	EMPLOYER'S RET CONTRIB-ESL PROGRAM	\$37,147.00	\$14,163.67	<b>\$23,614.00</b>
2-5270-054-231-	EMPLOYER-PAID HEALTH IN-ESL INTERPRETE	\$5,617.00	\$5,617.13	<b>\$5,471.00</b>
2-5270-054-232-	ESL TEACHER - WORKERS COMP	\$2,057.00	\$1,132.73	<b>\$2,057.00</b>
2-5270-054-311-	CONTRACTED SERVICES - ESL INTERPRETER	\$3,819.00	\$3,512.64	<b>\$3,819.00</b>
2-5270-054-312-	ESL WORKSHOP EXPENSES	\$4,022.00	\$2,327.02	<b>\$4,022.00</b>
2-5270-054-332-	ESL PROGRAM MILEAGE REIM NOT STATE EL	\$8,900.00	\$7,553.20	<b>\$8,900.00</b>
2-5270-054-411-	ESL PROGRAM SUPPLIES & MATERIALS	\$7,781.00	\$2,785.70	<b>\$7,781.00</b>
2-5880-054-144-	FAMILY SCHOOL LIAISON FOR ESL PROGRAM	\$30,234.00	\$30,982.54	<b>\$30,234.00</b>
2-5880-054-181-	LOCAL SUPPLEMENT	\$3,256.00	\$3,256.23	<b>\$3,256.00</b>
2-5880-054-199-	OVERTIME	\$158.00	\$157.63	<b>\$0.00</b>
2-5880-054-211-	SOCIAL SECURITY-FAMILY SCHOOL LIAISON	\$2,562.00	\$2,114.53	<b>\$2,562.00</b>
2-5880-054-221-	RET CONTRIB -PARENTAL INVOLVEMENT	\$5,094.00	\$5,231.71	<b>\$5,131.00</b>
2-5880-054-231-	EMPLOYERS HOSPITAL INS	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-5880-054-232-	HEALTH INSURANCE PREMIUMS	\$265.00	\$264.68	<b>\$265.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$394,580.00</b>	<b>\$239,860.60</b>	<b>\$360,471.00</b>
	<b>Total Paid by All Funds</b>	<b>\$483,390.00</b>	<b>\$328,670.27</b>	<b>\$1,473,070.00</b>





# PRC 055

## Learn and Earn

State PRC 055 is a Learn and Earn grant that supports the Buncombe County Schools Early College Program and the Nesbitt Discovery Academy. The funding stream for this and other Learn and Earn grants was a “Gates Grant” to the State of North Carolina from the Microsoft Foundation.

Major line items in PRC 055 include funds for counselors, textbooks, staff development and contracted services.

The majority of funds budgeted for contracted services are for the contract with Asheville-Buncombe Technical Community College (ABTCC) for their portion of the grant. Buncombe County Schools passes through this funding to AB Tech because Buncombe County Schools serves as the fiscal agent for the Learn and Earn grant.

Local PRC 055 covers the local supplement and related benefits for the counselors at Early College and Nesbitt Discovery Academy.

PRC 055 - Learn and Earn				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-055-163-	SUBSTITUTE TEACHER-STAFF DEV.TEACHER	\$1,718.00	\$1,718.00	\$7,000.00
1-5110-055-196-	STAFF DEVELOPMENT STIPEND	\$4,200.00	\$4,200.00	\$13,300.00
1-5110-055-211-	SOC SECURITY-REG. CURRICULAR	\$453.00	\$452.78	\$1,557.00
1-5110-055-221-	RETIREMENT- REGULAR CURRICULAR	\$639.00	\$638.82	\$2,053.00
1-5110-055-311-	CONTRACTED SERVICES-REG. CURRICULAR	\$108,202.00	\$108,202.26	\$115,000.00
1-5110-055-312-	WORKSHOP EXPENSES	\$7,562.00	\$7,562.04	\$18,000.00
1-5110-055-333-	FIELD TRIPS - EARLY COLLEGE	\$473.00	\$473.79	\$4,500.00
1-5110-055-411-	SUPPLIES AND MATERIALS-REG.CURRICULAR	\$34,552.00	\$34,552.58	\$11,000.00
1-5110-055-413-	OTHER EDUCAT TEXT-NOT ON STATE ADOPTED	\$74,638.00	\$74,638.46	\$90,000.00
1-5110-055-461-	NON INVENTORY FURNITURE/EQUIP-REG. CURRICULAR	\$11,617.00	\$11,616.49	\$20,388.00
1-5110-055-462-	INVENTORY FURNITURE/EQUIPMENT-REG. CURRICULAR	\$49,985.00	\$49,984.66	\$18,500.00
1-5110-055-541-	CAPITAL EQUIPMENT	\$22,756.00	\$22,755.69	\$0.00
1-5120-055-196-	STIPEND PAY	\$2,000.00	\$2,000.00	\$2,000.00
1-5120-055-211-	SOCIAL SECURITY	\$153.00	\$153.00	\$153.00
1-5120-055-221-	RETIREMENT	\$304.00	\$304.20	\$306.00
1-5120-055-411-	SUPPLIES	\$1,869.00	\$1,868.66	\$2,000.00
1-5120-055-462-	INVENTORIED EQUIPMENT	\$674.00	\$674.09	\$5,000.00
1-5127-055-411-	SUPPLIES	\$1,612.00	\$1,611.84	\$0.00
1-5127-055-462-	INVENTORIED EQUIPMENT	\$674.00	\$674.09	\$0.00

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1-5401-055-312-	WORKSHOP EXPENSES	\$1,323.00	\$1,322.51	\$3,000.00
1-5403-055-151-	OFFICE SUPPORT	\$25,952.00	\$25,952.20	\$31,143.00
1-5403-055-211-	EMPLOYER'S FICA	\$1,963.00	\$1,962.53	\$2,383.00
1-5403-055-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$3,947.00	\$3,947.30	\$4,926.00
1-5403-055-231-	EMPLOYER-PAID HEALTH INSURANCE	\$4,033.00	\$4,033.08	\$5,471.00
1-5830-055-131-	GUIDANCE COUNSELORS-LEARN AND EARN C	\$161,663.00	\$161,662.50	\$181,523.00
1-5830-055-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COU	\$11,560.00	\$11,559.44	\$13,886.00
1-5830-055-221-	EMPLOYER'S RET CONTRIB -GUIDANCE COUN	\$24,589.00	\$24,588.84	\$27,809.00
1-5830-055-231-	EMPLOYER-PAID HEALTH IN-GUIDANCE COUN	\$17,064.00	\$17,064.83	\$21,884.00
1-5830-055-332-	GUIDANCE/WORKFORCE DEV.COOR. TRAVEL	\$551.00	\$551.14	\$300.00
1-5860-055-146-	SCHOOL-BASED SPECIALIST	\$20,000.00	\$20,000.00	\$0.00
1-5860-055-211-	EMPLOYER'S FICA	\$1,530.00	\$1,530.00	\$0.00
1-5860-055-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$3,042.00	\$3,042.00	\$0.00
1-5860-055-231-	EMPLOYER-PAID HEALTH INSURANCE	\$2,428.00	\$2,428.39	\$0.00
1-5870-055-312-	UNALLOCATED STAFF DEVELOPMENT	\$21,597.00	\$21,596.69	\$28,065.00
1-6110-055-332-	SUPPORT & DEVEL. SERVICES-TRAVEL REIM	\$251.00	\$250.90	\$300.00
1-6110-055-342-	POSTAGE-REG.CURRICULAR SUPPORT-EARL	\$400.00	\$399.84	\$400.00
1-6110-055-411-	SUPPLIES AND MATERIALS-REG. CUR.SUPPC	\$1,663.00	\$1,662.83	\$1,035.00
1-6550-055-171-	TRANSPORTATION-BUS DRIVER LEARN AND E	\$477.00	\$476.90	\$300.00
1-6550-055-211-	EMPLOYER'S SOCIAL SECURITY	\$36.00	\$36.47	\$25.00
1-6550-055-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$31.00	\$31.16	\$50.00
1-6550-055-231-	EMPLOYER-PAID HEALTH INSURANCE	\$0.00	\$0.00	\$35.00
	<b>Total Paid by State Allotment</b>	<b>\$628,181.00</b>	<b>\$628,181.00</b>	<b>\$633,292.00</b>
2-5403-055-181-	LOCAL SUPPLEMENT	\$3,076.00	\$2,795.10	\$3,354.00
2-5403-055-211-	EMPLOYER'S SOC SECURITY	\$257.00	\$213.80	\$257.00
2-5403-055-221-	EMPLOYER'S RET CONTRIBUTION	\$493.00	\$425.10	\$514.00
2-5403-055-232-	WORKERS COMPENSATION	\$27.00	\$22.16	\$150.00
2-5830-055-181-	GUIDANCE COUNSELOR - LOCAL SUPPLEMEN	\$14,408.00	\$14,408.41	\$8,981.00
2-5830-055-198-	STIPEND PAY	\$0.00	\$2,816.28	\$0.00
2-5830-055-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COU	\$1,102.00	\$1,317.68	\$687.00
2-5830-055-221-	EMPLOYER'S RET CONTRIB-GUIDANCE COUN	\$2,191.00	\$2,619.81	\$1,376.00
2-5830-055-232-	GUIDANCE COUNSELOR - WORKERS COMP	\$113.00	\$114.24	\$150.00
2-5860-055-181-	LOCAL SUPPLEMENT	\$2,154.00	\$1,938.60	\$5,220.00
2-5860-055-211-	EMPLOYER'S SOC SECURITY	\$165.00	\$148.23	\$399.00
2-5860-055-221-	EMPLOYER'S RET CONTRIBUTION	\$316.00	\$294.84	\$800.00
2-5860-055-232-	WORKERS COMPENSATION	\$17.00	\$15.27	\$200.00
2-5870-055-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$0.00
2-6110-055-332-	MILEAGE REIMBURSEMENT	\$12.00	\$11.50	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$24,331.00</b>	<b>\$27,141.02</b>	<b>\$22,088.00</b>
	<b>Total Paid by All Funds</b>	<b>\$652,512.00</b>	<b>\$655,322.02</b>	<b>\$655,380.00</b>



# PRC 056

## Student Transportation

The Buncombe County Schools' Transportation Department operates the 7<sup>th</sup> largest school bus transportation system in North Carolina. Each school day 291 school buses travel 16,600 miles and transport 16,500 students.

School bus drivers, who are well-trained and professional, along with highly-skilled mechanics, carry out the state's rigorous 30-day inspection and preventive maintenance program to ensure safe transportation for our students to and from school.

Funding for school bus transportation includes drivers' salaries and benefits, Transportation Department support staff (i.e., mechanics, fuel truck drivers, parts room personnel, cost clerks, routing specialists, and supervisors) salaries and benefits, utilities for the garage facility, supply items, and parts, oil, tires, and fuel for the buses.

Each employee in the Transportation Department and each school bus driver strive to provide safe, reliable and efficient transportation service to our state's most valuable resource -- Children.

The state transportation allotment for local education agencies (LEAs) is calculated by a funding formula based on efficiency measures. School transportation is the only part of the North Carolina Department of Public Instruction's budget that is funded on an efficiency based formula. The budget is examined each year and LEAs are funded on their ability to operate an efficient transportation system. The funding formula determines a budget rating by comparing all LEAs against one another. The main components that produce the budget rating are: (1) number of students transported, (2) number of buses operated, and (3) total expenditures.

If the State runs short of cash towards the end of the fiscal year, the transportation program is one area that is hit hard. For example, State transportation funds were frozen on April 16, 2009. Transportation departments were only allowed to purchase fuel and repair parts to keep the bus fleet running through the remainder of the school year, which has created low inventory levels.

**We will not know our final allotment until late November or early December when DPI finishes running the funding formula and issues our final allotment. In 2014-15 when our final allotment was calculated we received an additional \$1.782 million and should receive close to the same amount in 2015-16.**

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PRC 056 - Transportation of Pupils				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-6550-056-165-	SUBSTITUTE BUS DRIVER	\$172,300.00	\$172,300.01	\$120,900.00
1-6550-056-171-	BUS DRIVER PAY - NOT OVERTIME OR SUB	\$3,223,001.00	\$3,223,000.78	\$3,142,194.00
1-6550-056-172-	BUS DRIVER OVERTIME	\$6,570.00	\$6,569.73	\$5,000.00
1-6550-056-175-	TRANSPORTATION DEPARTMENT PERSONNEL	\$722,795.00	\$722,795.12	\$650,000.00
1-6550-056-199-	TRANSPORTATION MECHANIC OVERTIME	\$3,430.00	\$3,429.74	\$6,000.00
1-6550-056-211-	EMPLOYER'S SOC SECURITY-TRANSPORTATION	\$308,341.00	\$308,340.80	\$172,996.00
1-6550-056-221-	EMPLOYER'S RET CONTRIB -TRANSPORTATION	\$451,666.00	\$451,666.46	\$361,860.00
1-6550-056-231-	EMPLOYER-PAID HEALTH IN-TRANSPORTATION	\$647,418.00	\$647,418.10	\$280,500.00
1-6550-056-311-	CONTRACTED SERVICES - TRANSPORTATION	\$150,359.00	\$150,358.78	\$155,000.00
1-6550-056-319-	OTHER PROFESSIONAL/TECHNICAL SERVICES	\$14,194.00	\$14,194.23	\$0.00
1-6550-056-321-	UTILITIES FOR TRANSPORTATION FACILITY	\$17,721.00	\$17,720.66	\$20,000.00
1-6550-056-331-	CONTRACTED PUPIL TRANSPORTATION	\$86,438.00	\$86,437.17	\$60,000.00
1-6550-056-332-	MILEAGE REIMBURSEMENT FOR BUS ROUTING	\$2,990.00	\$2,990.00	\$4,001.00
1-6550-056-341-	TRANSPORTATION DEPT TELEPHONE	\$3,846.00	\$3,845.57	\$5,000.00
1-6550-056-411-	TRANSPORTATION SUPPLIES	\$65,454.00	\$65,454.29	\$42,516.00
1-6550-056-422-	VEHICLE REPAIR PARTS, GREASE, & ANTI-FF	\$769,057.00	\$769,056.82	\$229,000.00
1-6550-056-423-	GAS/DIESEL FUEL	\$869,941.00	\$869,941.37	\$907,375.00
1-6550-056-424-	OIL FOR BUSES	\$18,799.00	\$18,798.84	\$5,000.00
1-6550-056-425-	TIRES FOR BUSES	\$264,393.00	\$264,393.23	\$43,331.00
1-6550-056-462-	INVENTORIED EQUIPMENT	\$62,990.00	\$62,990.27	\$0.00
1-6550-056-471-	SALES AND USE TAX EXPENSE	\$18,000.00	\$18,000.00	\$15,000.00
1-6550-056-541-	CAPITALIZED EQUIPMENT	\$72,217.00	\$72,216.82	\$0.00
1-6550-056-542-	CAPITALIZED COMPUTER EQUIPMENT	\$8,884.00	\$8,884.21	\$0.00
1-6550-056-552-	LICENSE AND TITLE FEES	\$125.00	\$126.00	\$31,078.00
	<b>Total Paid by State Allotment</b>	<b>\$7,960,929.00</b>	<b>\$7,960,929.00</b>	<b>\$6,256,751.00</b>
2-6550-056-171-	YELLOW BUSES WHEN USED BEYOND REG F	\$269,198.00	\$269,908.35	\$275,000.00
2-6550-056-175-	TIMS SPECIALIST	\$116,674.00	\$89,839.54	\$145,000.00
2-6550-056-199-	DO NOT ADD SCHOOL NUMBERS TO THIS COI	\$6.00	\$9.18	\$0.00
2-6550-056-211-	EMPLOYER'S SOC SECURITY-TIMS SPECIALIS	\$30,073.00	\$31,282.98	\$32,000.00
2-6550-056-221-	EMPLOYER'S RET CONTRIB -TIMS SPECIALIST	\$48,230.00	\$50,527.07	\$50,000.00
2-6550-056-231-	EMPLOYER-PAID HEALTH INSURANCE	\$21,000.00	\$8,612.07	\$10,000.00
2-6550-056-311-	CONTRACTED SERVICES - TRANSPORTATION	\$8,000.00	\$3,619.10	\$5,000.00
2-6550-056-312-	WORKSHOP EXPENSE-TRANSPORTATION STA	\$6,298.00	\$6,297.59	\$6,000.00
2-6550-056-319-	DRUG TESTING CONTRACT	\$22,927.00	\$3,667.24	\$23,000.00
2-6550-056-322-	PUBLIC UTILITIES-NATURAL GAS	\$10,163.00	\$10,163.43	\$5,000.00
2-6550-056-331-	CONTRACTED PUPIL TRANSPORTATION	\$0.00	\$48.13	\$0.00
2-6550-056-341-	TRANSPORTATION DEPT TELEPHONE	\$40.00	\$79.54	\$0.00
2-6550-056-342-	POSTAGE EXPENSE-TRANSPORTATION DEPA	\$147.00	\$147.00	\$196.00
2-6550-056-411-	SUPPLIES-TRANSPORTATION DEPARTMNT	\$6,100.00	\$4,389.08	\$6,479.00
2-6550-056-422-	REPAIR PARTS/MAT-TRANSPORTATION VEHC	\$5,418.00	\$715.17	\$0.00
2-6550-056-423-	GAS/DIESEL FUEL-TRANSPORTATION VEHCIL	\$18,005.00	\$17,026.61	\$8,000.00
2-6550-056-424-	OIL-TRANSPORTATION VEHICLES	\$344.00	\$318.03	\$0.00
2-6550-056-425-	TIRES-TRANSPORTATION VEHICLES	\$1,260.00	\$413.71	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$563,883.00</b>	<b>\$497,063.82</b>	<b>\$565,675.00</b>
	<b>Total Paid by All Funds</b>	<b>\$8,524,812.00</b>	<b>\$8,457,992.82</b>	<b>\$6,822,426.00</b>



# PRC 061

## Instructional Supplies/Equipment

The State Instructional Supply and Equipment allotment (PRC 061) is in some ways more flexible than the corresponding allotment provided in the Local Current Expense Fund (also PRC 061) because State funds may be used to purchase capital equipment as well as consumable instructional materials.

Funds may also be transferred by individual schools between this State allotment and the State textbook funds, up to the total allotted in each category that year. However, funds that have been “carried-over” past fiscal year end in the Textbook allotment cannot be moved back into the State Instructional Supplies/Equipment allotment in a subsequent year. Once left in the State Textbook account past fiscal year-end, funds can only be used to purchase textbooks.

State funds do have some other restrictions on them that local funds do not – for example, State funds must be used only for items used directly by students. They cannot be used to purchase items that enhance the instructional program but that are used only by teachers.

In addition, all State funds have to be spent for the benefit of students in the same fiscal year as they are allotted. For instance, State funds cannot be used to pay for a newspaper or magazine subscription in the spring that will not start until school resumes in the fall. State Instructional Supply/Equipment funds cannot be used to purchase multiple years’ worth of consumable goods.

Local Instructional Supply funds are more flexible and less restrictive in many of these areas, but are restricted to be used for consumable items because of the bifurcation of current expense and capital funding in the School Budget and Fiscal Control Act.

Principals had indicated that they would rather have less instructional supply funding than to have additional reductions to their non-instructional support personnel. The transfer of the State PRC 061 allotment into State PRC 003 accomplished that objective. Essentially, 53% of the State Instructional Supply allotment was given up in order to keep more custodians and clerical staff employed. Arrangements are being made on a case by case basis to enable schools to have access to capital funds when they need to buy instructional equipment during 2013-14.

For the past few years, the schools have received an equivalent of what was appropriated from the state. As in past years, the state funds may be transferred to PRC 003 in order to help sustain that allotment. The allotment transfer process was not approved by the State Board in time for the transfer to be made at the time this document was prepared.

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<b>PRC 061 - Classroom Materials/Supplies</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
1-5110-061-411-	INSTRUCTIONAL SUPPLIES - PSAT TESTING	\$0.00	\$0.00	<b>\$713,229.00</b>
1-5110-061-462-	INVENTORIED EQUIPMENT	\$19,792.00	\$19,791.79	<b>\$0.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$19,792.00</b>	<b>\$19,791.79</b>	<b>\$713,229.00</b>
2-5110-061-411-	GENERAL INSTRUCTIONAL MATERIALS - LOCAL	\$1,079,114.00	\$1,079,114.00	<b>\$895,741.00</b>
2-5110-061-413-	TEXTBOOKS	\$146,415.00	\$146,414.81	<b>\$0.00</b>
2-5210-061-411-	SUPPLIES AND MATERIALS	\$71.00	\$71.13	<b>\$0.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$1,225,600.00</b>	<b>\$1,225,599.94</b>	<b>\$895,741.00</b>
	<b>Total Paid by All Funds</b>	<b>\$1,245,392.00</b>	<b>\$1,245,391.73</b>	<b>\$1,608,970.00</b>



# PRC 063

## Special Program Funds – Exceptional Child

PRC 063 is a special allotment for Developmental Day services made available through the State Board of Education to assist in providing special education and related services to eligible children with disabilities who are placed in accredited development day centers by local education agencies.

The program serves children with disabilities ages 3 through 21 in a developmental day center approved by the NC Department of Health and Human Services.

Buncombe County Schools uses these funds to support preschoolers enrolled at Irene Wortham Center and its new acquisition, Community Child Care.

Applications for funding are submitted annually and funds are considered “pass through” as they can only be used for the purpose of paying for these Developmental Day services.

The per-child allocation is for ten months of special education and related services and includes a rate per child per year for educational supplies, materials and equipment. The amount per child is prorated based on the entry date of the child.

The per-child amount for 2014-15 was \$10,041.00 for 10 months of service including \$50.00 for instructional supplies. Buncombe County Schools currently has an allotment of 28 slots for funding for this year. The district must seek approval for additional slots and more funding if more students appear during the year.

This funding comes through installments. We have only received one installment so far this year and expect the budget to be similar to last year, depending on enrollment in the program.

PRC 063 - Children with Disabilities				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5210-063-311-	CONTRACTED SERVICE- CHILDREN WITH DISA	\$336,693.00	\$336,690.62	<b>\$105,078.00</b>
1-5230-063-142-	TEACHING ASSISTANT	\$11,142.00	\$11,141.69	<b>\$0.00</b>
1-5230-063-211-	EMPLOYER'S FICA	\$831.00	\$831.37	<b>\$0.00</b>
1-5230-063-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$1,695.00	\$1,694.65	<b>\$0.00</b>
1-5230-063-231-	EMPLOYER-PAID HEALTH INSURANCE	\$3,249.00	\$3,248.42	<b>\$0.00</b>
1-5840-063-311-	CONTRACTED SERVICE- CHILDREN WITH DISA	\$8,033.00	\$8,032.80	<b>\$0.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$361,643.00</b>	<b>\$361,639.55</b>	<b>\$105,078.00</b>



# PRC 068/069

## Alternative Schools/ At Risk Student Services

This allotment supports efforts to identify students likely to drop out of school before graduation and to provide special alternative instructional programs for these at-risk students. *When these programs are offered in a separate school*, the General Assembly has mandated that a separate PRC 068 be used for those expenditures so that they can be easily tracked and reported back to the legislature. *Alternative programs within traditional schools* are reported in PRC 069.

We receive “pass through” funding for a 12 month teacher and a 12 month assistant at the Swain Recovery Center which offers residential substance abuse treatment services.

PRC 068 - Alternative Schools				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5314-068-142-	ISS AIDE	\$636.00	\$636.55	\$0.00
1-5314-068-199-	OVERTIME-MIDDLE SCHOOL ISS PERSONNEL	\$0.00	\$0.13	\$0.00
1-5314-068-211-	EMPLOYERS SOCIAL SECURITY	\$49.00	\$48.71	\$0.00
1-5314-068-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$97.00	\$96.84	\$0.00
1-5314-068-231-	EMPLOYERS HOSPITAL INSURANCE	\$154.00	\$154.15	\$0.00
1-5318-068-121-	THERAPEUTIC CLASSROOM TEACHER	\$19,975.00	\$19,975.00	\$20,075.00
1-5318-068-162-	SUBSTITUTE	\$603.00	\$602.50	\$603.00
1-5318-068-211-	EMPLOYERS SOCIAL SECURITY	\$1,495.00	\$1,495.27	\$1,582.00
1-5318-068-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$3,038.00	\$3,038.20	\$3,075.00
1-5318-068-231-	EMPLOYERS RETIREMENT CONTRIBUTION	\$2,527.00	\$2,526.54	\$2,736.00
1-5402-068-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$115,808.00	\$115,808.00	\$110,330.00
1-5402-068-129-	DIFFERENTIAL PAY	\$4,191.00	\$4,191.00	\$3,256.00
1-5402-068-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$8,858.00	\$8,858.52	\$8,689.00
1-5402-068-221-	EMPLOYER'S RET CONTRIB -ASST PRIN OFFIC	\$18,252.00	\$18,251.74	\$17,401.00
1-5402-068-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFIC	\$9,857.00	\$9,856.85	\$10,942.00
	<b>Total Paid by State Allotment</b>	<b>\$185,540.00</b>	<b>\$185,540.00</b>	<b>\$178,689.00</b>
2-5310-068-311-	CONTRACTED SERVICES	\$4,119.00	\$0.00	\$5,000.00
2-5310-068-411-	SUPPLIES	\$788.00	\$0.00	\$1,000.00
2-5318-068-181-	SUPPLEMENT-THERAPEUTIC CLASSROOM INS	\$1,285.00	\$1,284.80	\$1,285.00
2-5318-068-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC C	\$98.00	\$93.28	\$98.00
2-5318-068-221-	EMPLOYER'S RET COTNRIB -THERAPEUTIC CL	\$195.00	\$195.40	\$197.00
2-5318-068-231-	EMPLOYER'S HOSPITALIZATION	\$163.00	\$163.08	\$0.00
2-5318-068-232-	THERAPEUTIC CLASS TEACHER - WORKERS	\$10.00	\$10.18	\$10.00
2-5402-068-181-	COMM HS ASSISTANT PRINCIPAL SUPPLEME	\$12,983.00	\$3,602.40	\$9,373.00
2-5402-068-211-	COMM HS ASSIST PRINCIPAL SOC SEC	\$993.00	\$275.59	\$717.00
2-5402-068-221-	COMM HS ASSIST PRINCIPAL HEALTH INS	\$1,975.00	\$547.92	\$1,436.00
2-5402-068-231-	EMPLOYER'S HOSPITALIZATION	\$898.00	\$898.03	\$0.00
2-5820-068-151-	N C WISE CLERICAL STAFF	\$5,859.00	\$5,859.10	\$0.00
2-5820-068-211-	EMPLOYER'S SOC SECURITY	\$448.00	\$448.24	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$29,814.00</b>	<b>\$13,378.02</b>	<b>\$19,116.00</b>
	<b>Total Paid by All Funds</b>	<b>\$215,354.00</b>	<b>\$198,918.02</b>	<b>\$197,805.00</b>



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<b>PRC 069 - Alternative Program/At-Risk Students</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
1-5210-069-129-	DIFFERENTIAL PAY	\$14,377.00	\$14,376.90	\$0.00
1-5210-069-133-	PSYCHOLOGIST	\$713,371.00	\$713,370.78	\$516,428.00
1-5210-069-211-	EMPLOYER'S SOC SECURITY-CHILDREN/DISA	\$53,994.00	\$53,994.14	\$62,026.00
1-5210-069-221-	EMPLOYER'S RET CONTRIB -CHILDREN/DISAB	\$100,646.00	\$100,646.20	\$113,806.00
1-5210-069-231-	EMPLOYER-PAID HEALTH IN-CHILDREN/DISAB	\$74,285.00	\$74,285.29	\$85,348.00
1-5210-069-411-	SUPPLIES & MATERIALS FOR SWAIN CENTER	\$0.00	\$0.00	\$0.00
1-5213-069-231-	EMPLOYER-PAID HEALTH INSURANCE	\$0.00	\$0.00	\$0.00
1-5310-069-121-	ALTER. INSTRUCTIONAL TEACHERS	\$92,923.00	\$92,922.67	\$75,150.00
1-5310-069-162-	SUBSTITUTE TEACHER-REGULAR TEACHER A	\$9,538.00	\$9,538.00	\$9,538.00
1-5310-069-211-	EMPLOYER'S SOC SECURITY-ALT. INSTRUCT.	\$7,620.00	\$7,619.76	\$6,479.00
1-5310-069-221-	EMPLOYER'S RET CONTRIB -ALT. INSTRUCT.	\$14,134.00	\$14,133.55	\$11,513.00
1-5310-069-231-	EMPLOYER-PAID HEALTH IN-ALT. INSTRUCT.	\$14,788.00	\$14,787.96	\$10,942.00
1-5311-069-121-	MIDDLE SCHOOL INITIATIVE TEACHER	\$589,269.00	\$589,115.11	\$551,600.00
1-5311-069-129-	DIFFERENTIAL PAY	\$8,397.00	\$8,396.83	\$8,283.00
1-5311-069-162-	SUBSTITUTE TEACHER-MIDDLE SCHOOL INITIA	\$7,292.00	\$7,292.00	\$7,292.00
1-5311-069-211-	EMPLOYER'S SOC SECURITY-MIDDLE SCH INI	\$43,987.00	\$43,975.40	\$43,389.00
1-5311-069-221-	EMPLOYER'S RET CONTRIB -MIDDLE SCH INIT	\$90,905.00	\$90,881.69	\$85,774.00
1-5311-069-231-	EMPLOYER-PAID HEALTH IN-MIDDLE SCH INIT	\$67,218.00	\$67,218.00	\$71,123.00
1-5313-069-142-	MIDDLE SCHOOL IN-SCHOOL SUSPENSION AID	\$119,188.00	\$119,188.45	\$129,379.00
1-5313-069-199-	OVERTIME-MIDDLE SCHOOL ISS PERSONNEL	\$452.00	\$451.83	\$0.00
1-5313-069-211-	EMPLOYER'S SOC SECURITY-MS IN-SCHL SUS	\$8,036.00	\$8,035.87	\$9,897.00
1-5313-069-221-	EMPLOYER'S RET CONTRIB -MS IN-SCHL SUS	\$17,390.00	\$17,389.92	\$17,548.00
1-5313-069-231-	EMPLOYER-PAID HEALTH IN-MS IN-SCHL SUS	\$33,816.00	\$33,816.47	\$32,826.00
1-5314-069-142-	HIGH SCHOOL IN-SCHOOL SUSPENSION AIDE	\$106,301.00	\$106,300.79	\$112,947.00
1-5314-069-199-	OVERTIME-HIGH SCHOOL ISS PERSONNEL	\$171.00	\$170.57	\$0.00
1-5314-069-211-	EMPLOYER'S SOC SECURITY-HS IN-SCHL SUS	\$7,548.00	\$7,547.68	\$8,640.00
1-5314-069-221-	EMPLOYER'S RET CONTRIB -HS IN-SCHL SUSI	\$14,826.00	\$14,825.77	\$17,304.00
1-5314-069-231-	EMPLOYER-PAID HEALTH IN-HS IN-SCHL SUSI	\$30,472.00	\$30,472.16	\$32,826.00
1-5316-069-121-	TEACHER OF THE HOMEBOUND	\$166,450.00	\$166,449.91	\$162,880.00
1-5316-069-211-	EMPLOYER'S SOC SECURITY-TEACHER/HOMEB	\$12,018.00	\$12,018.47	\$12,460.00
1-5316-069-221-	EMPLOYER'S RET CONTRIB -TEACHER/HOME	\$25,317.00	\$25,317.18	\$24,953.00
1-5316-069-231-	EMPLOYER-PAID HEALTH IN-TEACHER/HOME	\$16,490.00	\$16,490.35	\$16,413.00
1-5317-069-121-	MATH/SCIENCE INSTRUCTOR	\$56,375.00	\$56,375.00	\$58,575.00
1-5317-069-162-	SUBSTITUTE	\$971.00	\$971.50	\$971.00
1-5317-069-211-	SOCIAL SECURITY	\$4,325.00	\$4,325.20	\$4,555.00
1-5317-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$8,575.00	\$8,574.60	\$8,974.00
1-5317-069-231-	EMPLOYER PAID HEALTH INSURANCE PREMI	\$5,377.00	\$5,377.44	\$8,207.00
1-5318-069-121-	THERAPEUTIC CLASSROOM TEACHERS	\$95,600.00	\$95,600.00	\$100,050.00
1-5318-069-211-	SOC SECUR-THERAPUETIC	\$7,101.00	\$7,101.31	\$7,654.00
1-5318-069-221-	RET CONTR-THERAPEUTIC	\$14,541.00	\$14,540.83	\$15,328.00
1-5318-069-231-	HEALTH IN-THERAPEUTIC	\$10,755.00	\$10,754.88	\$10,942.00
1-5318-069-312-	WORKSHOP EXPENSES	\$170.00	\$170.00	\$200.00
1-5318-069-411-	SUPPLIES AND MATERIALS	\$499.00	\$499.39	\$800.00
1-5320-069-129-	DIFFERENTIAL PAY	\$6,189.00	\$6,189.20	\$6,189.00
1-5320-069-131-	SOCIAL WORKER	\$623,044.00	\$623,043.58	\$624,860.00
1-5320-069-211-	SOCIAL WORKER-SOC SEC	\$45,725.00	\$45,725.24	\$48,275.00
1-5320-069-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$95,706.00	\$95,706.24	\$96,677.00
1-5320-069-231-	SOCIAL WORKER-HEALTH INSURANCE	\$77,435.00	\$77,435.16	\$76,047.00
1-5325-069-131-	GRADUATION INITIATIVE STAFF	\$88,000.00	\$88,000.00	\$96,000.00
1-5325-069-211-	EMPLOYER'S SOC SECURITY-GRAD INIATIVE	\$6,602.00	\$6,602.42	\$7,344.00
1-5325-069-221-	EMPLOYER'S RET CONTRIB -GRAD INIATIVE	\$13,385.00	\$13,384.84	\$14,707.00
1-5325-069-231-	EMPLOYER-PAID HEALTH IN-GRAD INIATIVE	\$10,264.00	\$10,263.76	\$10,942.00

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1-5333-069-121-	REMEDATION TEACHER PAID WITH AT-RISK \$	\$229,235.00	\$229,235.00	\$237,610.00
1-5333-069-142-	REMEDATION BEFORE/AFTER SCHOOL DAY	\$417,388.00	\$417,387.56	\$482,030.00
1-5333-069-162-	SUBSTITUTE FOR RMEDIATION TEACHER	\$2,326.00	\$2,326.24	\$2,326.00
1-5333-069-199-	OVERTIME FOR REMEDIATION ASSISTANTS	\$181.00	\$180.87	\$0.00
1-5333-069-211-	EMPLOYER'S SOC SECURITY-REMEDATION A	\$47,867.00	\$47,866.83	\$55,230.00
1-5333-069-221-	EMPLOYER'S RET CONTRIB -REMEDATION AT	\$78,914.00	\$78,913.73	\$89,151.00
1-5333-069-231-	EMPLOYER-PAID HEALTH IN-REMEDATION AT	\$107,649.00	\$107,648.73	\$134,723.00
1-5832-069-131-	STUDENT ADVOCATE - GUIDANCE LICENSE	\$96,410.00	\$96,410.00	\$96,410.00
1-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT ADVOC	\$7,342.00	\$7,342.30	\$7,375.00
1-5832-069-221-	EMPLOYER'S RET CONTRIB -STUDENT ADVOC	\$14,664.00	\$14,664.00	\$14,770.00
1-5832-069-231-	EMPLOYER-PAID HEALTH IN-STUDENT ADVOC	\$10,755.00	\$10,754.88	\$10,942.00
1-5850-069-311-	CONTRACTED SERVICES	\$121,914.00	\$122,102.56	\$0.00
	<b>Total Paid by State Allotment</b>	<b>\$4,766,503.00</b>	<b>\$4,766,502.99</b>	<b>\$4,564,628.00</b>
2-5210-069-129-	AMOUNT HELD HARMLESS	\$2,406.00	\$2,405.81	\$0.00
2-5210-069-133-	PSYCHOLOGIST	\$77,757.00	\$14,888.99	\$294,373.00
2-5210-069-181-	SPECIAL SERVICES UNIT-WIDE LOCAL SUPPL	\$58,734.00	\$56,182.76	\$87,323.00
2-5210-069-184-	LONGEVITY	\$1,386.00	\$0.00	\$0.00
2-5210-069-192-	SPECIAL SERVICES UNIT-WIDE	\$1,725.00	\$1,725.41	\$0.00
2-5210-069-211-	EMPLOYER'S SOC SECURITY-SPEC ED LOC S	\$6,955.00	\$5,753.35	\$6,680.00
2-5210-069-221-	EMPLOYER'S RET CONTRIB-SPEC ED LOC SU	\$8,281.00	\$8,280.96	\$12,257.00
2-5210-069-232-	SPECIAL SERVICES UNIT-WIDE- WORKERS CO	\$1,512.00	\$596.25	\$1,512.00
2-5210-069-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00
2-5210-069-411-	SUPPLIES & MATERIALS	\$0.00	\$0.00	\$0.00
2-5213-069-231-	EMPLOYER'S HOSPITALIZATION	\$3,585.00	\$3,584.96	\$0.00
2-5310-069-125-	MIDDLE SCHOOL INITIATIVE TEACHER	\$307.00	\$306.98	\$0.00
2-5310-069-162-	SUBS FOR ALTERNATIVE SCHOOL/PROGRAM	\$1,666.00	\$1,666.00	\$1,666.00
2-5310-069-181-	LOC SUPPLE-DSSF PAID THERAPEUTIC STAF	\$12,285.00	\$12,285.34	\$4,810.00
2-5310-069-211-	EMPLOYER'S SOCIAL SECURITY	\$1,091.00	\$1,090.79	\$495.00
2-5310-069-221-	EMPLOYER'S RETIREMENT	\$1,915.00	\$1,915.29	\$737.00
2-5310-069-232-	DSSF PAID THERAPEUTIC STAFF -WORKER C	\$69.00	\$113.05	\$69.00
2-5311-069-162-	SUBSTITUTES	\$421.00	\$421.00	\$421.00
2-5311-069-181-	MIDDLE SCH INITIATIVE LOCAL SUPPLEMENT	\$50,213.00	\$50,212.50	\$47,877.00
2-5311-069-211-	EMPLOYER'S SOC SECURITY-MID SCH INITIAT	\$3,873.00	\$3,873.35	\$3,695.00
2-5311-069-221-	EMPLOYER'S RET CONTRIB-MID SCH INITIATIV	\$7,637.00	\$7,637.26	\$7,335.00
2-5311-069-232-	MIDDLE SCH INITIATIVE -WORKER COMP	\$389.00	\$401.45	\$389.00
2-5313-069-142-	MIDDLE SCHOOL IN-SCHOOL SUSPENSION AI	\$7,198.00	\$7,197.94	\$0.00
2-5313-069-181-	IN SCHOOL SUSPENSE ASST LOCAL SUPPLE	\$14,503.00	\$14,133.11	\$13,934.00
2-5313-069-199-	OVERTIME	\$102.00	\$102.41	\$0.00
2-5313-069-211-	EMPLOYER'S SOC SECURITY-MID IN SCH SUS	\$1,578.00	\$1,577.60	\$1,066.00
2-5313-069-221-	EMPLOYER'S RET CONTRIB-MID IN SCH SUSP	\$3,198.00	\$3,198.14	\$1,890.00
2-5313-069-232-	MS IN SCHOOL SUSPENSE ASST - WORKER C	\$115.00	\$169.93	\$115.00
2-5314-069-142-	IN-SCHOOL SUSPENSION AIDE	\$7,633.00	\$7,632.50	\$0.00
2-5314-069-181-	IN SCHOOL SUSPENSE ASST LOCAL SUPPLE	\$12,523.00	\$12,512.27	\$12,164.00
2-5314-069-188-	ANNUAL LEAVE PAYOUT	\$69.00	\$69.25	\$0.00
2-5314-069-199-	OVERTIME	\$5.00	\$5.36	\$0.00
2-5314-069-211-	EMPLOYER'S SOC SECURITY-HS IN SCH SUSP	\$1,525.00	\$1,524.82	\$931.00
2-5314-069-221-	EMPLOYER'S RET CONTRIB-HS IN SCH SUSPE	\$2,898.00	\$2,897.67	\$1,864.00
2-5314-069-232-	HS IN SCHOOL SUSPENSE ASST - WORKER C	\$99.00	\$160.31	\$99.00
2-5316-069-121-	TEACHER	\$3,163.00	\$3,162.78	\$0.00
2-5316-069-181-	HOMEBOUND TEACHER LOCAL SUPPLEMENT	\$18,598.00	\$17,663.92	\$17,430.00
2-5316-069-211-	EMPLOYER'S SOC SECURITY-TECH ED LOC S	\$1,575.00	\$1,574.83	\$1,333.00
2-5316-069-221-	EMPLOYER'S RET CONTRIB-TECH ED LOC SU	\$3,168.00	\$3,167.79	\$2,670.00
2-5316-069-231-	EMPLOYER-PAID HEALTH INSURANCE	\$438.00	\$437.81	\$0.00
2-5316-069-232-	HOMEBOUND TEACHER - WORKERS COMP	\$147.00	\$165.12	\$147.00

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2-5317-069-162-	SUBSTITUTE	\$1,568.00	\$1,568.00	\$1,568.00
2-5317-069-181-	LOCAL SUPPLEMENT	\$3,572.00	\$3,571.70	\$3,749.00
2-5317-069-211-	SOCIAL SECURITY	\$393.00	\$393.29	\$407.00
2-5317-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$543.00	\$543.22	\$574.00
2-5317-069-232-	WORKERS COMP	\$28.00	\$40.75	\$28.00
2-5318-069-121-	TEACHER	\$4,350.00	\$4,350.00	\$0.00
2-5318-069-181-	SWAIN CENTER STAFF LOCAL SUPPLEMENT	\$8,404.00	\$8,404.20	\$9,553.00
2-5318-069-211-	EMPLOYER'S SOC SECURITY-THERAP CLS ST	\$976.00	\$975.72	\$731.00
2-5318-069-221-	EMPLOYER'S RET CONTRIB-THERAP CLS STA	\$1,940.00	\$1,939.97	\$1,463.00
2-5318-069-232-	SWAIN CENTER STAFF - WORKERS COMP	\$67.00	\$101.13	\$67.00
2-5320-069-131-	SOCIAL WORKER	\$8,030.00	\$7,227.00	\$65,350.00
2-5320-069-180-	BONUS PAY	\$0.00	\$0.00	\$1,125.00
2-5320-069-181-	LOCAL SUPPLEMENT-SOCIAL WRK	\$53,187.00	\$51,015.03	\$57,715.00
2-5320-069-211-	EMPLOYER'S SOCIAL SECURITY	\$4,684.00	\$4,444.52	\$9,501.00
2-5320-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$9,312.00	\$8,858.49	\$18,854.00
2-5320-069-231-	EMPLOYER PAID HEALTH INSURANCE PREMI	\$1,076.00	\$796.34	\$8,207.00
2-5320-069-232-	SOCIAL WRK-WORKMANS COMP	\$485.00	\$461.79	\$485.00
2-5325-069-131-	GRADUATION INITIATIVE STAFF	\$8,000.00	\$8,000.00	\$0.00
2-5325-069-181-	LOCAL SUPPLEMENT-GRADUATION INIATIVE	\$7,188.00	\$7,188.00	\$7,188.00
2-5325-069-211-	EMPLOYER'S SOC SECURITY-GRAD INIATIVE	\$1,162.00	\$1,161.88	\$550.00
2-5325-069-221-	EMPLOYER'S RET CONTRIB -GRAD INIATIVE	\$2,310.00	\$2,310.08	\$1,101.00
2-5325-069-232-	GRADUATION INIATIVE - WORKERS COMP	\$57.00	\$120.42	\$57.00
2-5325-069-422-	GRADUATION INIATIVE - REPAIR PARTS	\$16.00	\$15.79	\$50.00
2-5325-069-423-	GRADUATION INIATIVE - GAS	\$1,145.00	\$1,241.75	\$1,500.00
2-5325-069-424-	GRADUATION INIATIVE - OIL	\$75.00	\$31.00	\$100.00
2-5325-069-425-	TIRES - GRADUATION INIATIVE	\$100.00	\$0.00	\$100.00
2-5333-069-142-	REMEDIAION BEFORE/AFTER SCHOOL DAY	\$50,000.00	\$28,529.19	\$0.00
2-5333-069-162-	SUBSTITUTE	\$493.00	\$493.00	\$493.00
2-5333-069-181-	REMEDIAION TEACHER LOCAL SUPPLEMEN	\$66,420.00	\$61,746.15	\$69,364.00
2-5333-069-188-	ANNUAL LEAVE PAYOUT	\$77.00	\$76.95	\$0.00
2-5333-069-199-	OVERTIME FOR REMEDIAION ASSISTANT	\$42.00	\$41.98	\$0.00
2-5333-069-211-	EMPLOYER'S SOC SECURITY-REMEDIAION	\$8,906.00	\$6,923.04	\$5,344.00
2-5333-069-221-	EMPLOYER'S RET CONTRIB -REMEDIAION	\$10,864.00	\$10,864.40	\$8,354.00
2-5333-069-231-	EMPLOYER-PAID HEALTH IN-REMEDIAION	\$7,567.00	\$7,567.38	\$0.00
2-5333-069-232-	REMEDIAION TEACHER - WORKERS COMP	\$4,618.00	\$720.60	\$4,618.00
2-5832-069-181-	STUDENT ADVOCATE - LOCAL SUPPLEMENT	\$8,645.00	\$8,645.20	\$9,391.00
2-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT AD LO	\$661.00	\$661.33	\$718.00
2-5832-069-221-	EMPLOYER'S RET CONTRIB-STUDENT AD LOC	\$1,315.00	\$1,314.95	\$1,439.00
2-5832-069-232-	STUDENT ADVOCATE - WORK COMP	\$68.00	\$68.54	\$68.00
2-5840-069-311-	CONTRACTED SERVICES	\$82,450.00	\$0.00	\$82,450.00
2-5850-069-311-	CONTRACTED SERVICES	\$3,028.00	\$2,839.44	\$127,970.00
2-5863-069-146-	DISTANCE LEARNING LAB ATTENDANTS	\$138,190.00	\$138,189.67	\$124,201.00
2-5863-069-165-	NON-TEACHING SUB- DISTANCE LEARNING LA	\$3,611.00	\$3,610.72	\$3,611.00
2-5863-069-180-	BONUS PAY	\$0.00	\$0.00	\$4,500.00
2-5863-069-181-	DISTANCE LEARNING LAB LOCAL SUPPLEMEN	\$15,317.00	\$15,317.02	\$10,377.00
2-5863-069-184-	LONGEVITY PAY	\$1,938.00	\$2,405.82	\$1,966.00
2-5863-069-188-	ANNUAL LEAVE PAY OUT	\$1,479.00	\$1,479.49	\$0.00
2-5863-069-199-	OVERTIME-DISTANCE LEARNING LAB ATTEND	\$189.00	\$189.48	\$0.00
2-5863-069-211-	EMPLOYER'S SOC SECURITY-DISTANCE LEAF	\$11,319.00	\$11,318.63	\$11,066.00
2-5863-069-221-	EMPLOYER'S RET CONTRIB -DISTANCE LEARN	\$23,859.00	\$23,859.18	\$20,919.00
2-5863-069-231-	EMPLOYER-PAID HEALTH IN-DISTANCE LEARN	\$34,953.00	\$34,953.36	\$32,826.00
2-5863-069-232-	DISTANCE LEARNING LAB-WORKERS COMP	\$0.00	\$1,272.33	\$0.00
2-5865-069-192-	COURSE RECOVERY ON-LINE TEACHER	\$44,250.00	\$44,250.00	\$44,250.00
2-5865-069-211-	COURSE RECOVERY EMPLOYER'S SOCIAL SI	\$3,385.00	\$3,385.26	\$3,385.00
2-5865-069-221-	COURSE RECOVERY EMPLOYER'S RETIREME	\$6,624.00	\$6,624.09	\$6,624.00
2-5865-069-232-	COURSE RECOVERY - WORKERS' COMPENS	\$1,397.00	\$350.84	\$1,397.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$971,075.00</b>	<b>\$783,153.17</b>	<b>\$1,288,636.00</b>
	<b>Total Paid by All Funds</b>	<b>\$5,737,578.00</b>	<b>\$5,549,656.16</b>	<b>\$5,853,264.00</b>



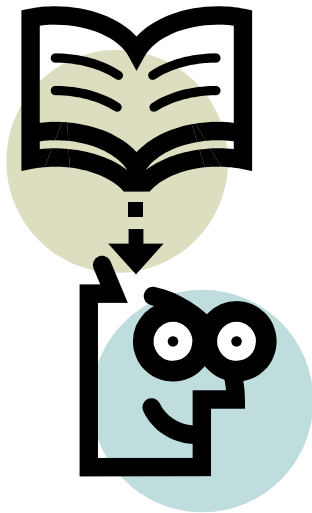
# PRC 073

## School Connectivity

The School Connectivity allotment is made to enhance the technology infrastructure for public schools. Each Local Education Agency (LEA) must submit a School Technology Plan and have it approved by the North Carolina Department of Public Instruction (NCDPI) in order to become eligible to receive funding under this allotment. Expenditures made from the allotment must correspond to the approved School Technology Plan for the district.

While the allotment has not been allocated at the time this document was published, the allotment is expected by the end of December.

<b>PRC 073 - School Connectivity</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
1-6401-073-311-	TECHNOLOGY SUPPORT-CONTRACTED SERV	\$0.00	\$0.00	
1-6401-073-418-	COMPUTER SOFTWARE	\$10,056.00	\$10,056.44	
1-6401-073-462-	TECHNOLOGY SUPPORT-COMPUTER EQUIPM	\$79,873.00	\$79,872.56	
	<b>Total Paid by State Allotment</b>	<b>\$89,929.00</b>	<b>\$89,929.00</b>	<b>\$0.00</b>



# PRC 085

## Excellent Schools Act

In the Allotment Policy Manual, NCDPI defines the purpose of this allotment as:

*The purpose of this allotment was to provide funding to LEAs and Charters to purchase evaluation devices and kits to be used with diagnostic software (grades K-3).*

PRC 085 - Excellent Schools Act				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
1-5110-085-411-	SUPPLIES AND MATERIALS	\$0.00	\$0.00	
1-5110-085-462-	ESA - EQUIPMENT	\$2,000.00	\$2,000.00	
	<b>Total Paid by State Allotment</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>



# PRC 130

## State Textbook Allotment

The State Textbook Fund pays for the operation of the State Textbook Warehouse located in Raleigh and for textbook orders place by warehouse personnel on behalf of the 115 Local Education Agencies (LEA’s). In years when an appropriation is made for textbooks, LEA’s are given a “credit balance” upon which they may draw to order textbooks. LEA’s in turn distribute the “credit balance” to their individual schools.

Similar to state PRC 061 instructional supplies, for the past couple of years these funds have been transferred to PRC 003 or PRC 027 and traded with local textbook funds in order to help offset the cuts in those areas. This transfer will be made in subsequent budget amendments.

PRC 130 - State Textbook Allotment				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
1-3211-130-000-	STATE TEXTBOOK REVENUE	\$0.00	(\$2,457.61)	(\$718,334.00)
	<b>Total Revenue</b>	<b>\$0.00</b>	<b>(\$2,457.61)</b>	<b>(\$718,334.00)</b>
<b>Total Appropriations</b>				
1-5110-130-412-	STATE TEXTBOOK ALLOTMENT	\$0.00	\$2,457.61	\$718,334.00
	<b>Total Paid by State Allotment</b>	<b>\$0.00</b>	<b>\$2,457.61</b>	<b>\$718,334.00</b>

**Detail on Program Report  
Codes (PRC's)**

**found only in the**

**Local Current Expense Fund**

# PRC 000

## Revenues



The below chart contains all the revenues for Fund 2, including our county appropriation, appropriated fund balance, and fines and forfeitures.

Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
2-3250-000-000-	SALES TAX REFUND	(\$30,000.00)	(\$28,322.66)	(\$35,000.00)
2-4110-000-000-	COUNTY APPROPRIATION	(\$49,118,856.00)	(\$49,078,414.86)	(\$49,853,607.00)
2-4410-000-000-	FINES AND FORFEITURES	(\$720,000.00)	(\$715,380.31)	(\$750,000.00)
2-4450-000-000-	INTEREST INCOME	(\$50,000.00)	(\$61,525.19)	\$0.00
2-4490-000-000-	MISCELLANEOUS REVENUE	(\$10,000.00)	(\$35,998.79)	(\$10,000.00)
2-4820-015-000-	SALE OF TECHNOLOGY SURPLUS	(\$9,800.00)	(\$9,800.00)	\$0.00
2-4890-000-000-	LOCAL REVENUE	(\$41,000.00)	(\$51,049.25)	\$0.00
4-4910-000-000-	APPROPRIATED FUND BALANCE	(\$5,972,830.00)	\$0.00	(\$6,580,250.00)
	<b>Total Paid by Local Current Expense Fund</b>	<b>(\$55,952,486.00)</b>	<b>(\$49,980,491.06)</b>	<b>(\$57,228,857.00)</b>





# PRC 036

## Payments to Charter Schools

According to our latest invoices and the Charter School population estimate from NCDPI, Buncombe County Schools has seen an increase of roughly 370 students that have chosen to attend charter schools. This raises our total to around 1540 students.

PRC 036 - Charter School Transfer				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
2-4110-036-000-	LOCAL REVENUE TRANSFERRED TO CHARTE	(\$2,272,000.00)	(\$2,312,440.72)	\$3,200,000.00
	<b>Total Revenue</b>	<b>(\$2,272,000.00)</b>	<b>(\$2,312,440.72)</b>	<b>\$3,200,000.00</b>
<b>Total Appropriations</b>				
2-8100-036-717-	TRANSFER TO CHARTER SCHOOL	\$2,272,000.00	\$2,312,440.72	(\$3,200,000.00)
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$2,272,000.00</b>	<b>\$2,312,440.72</b>	<b>(\$3,200,000.00)</b>

# PRC 156

## ARRA – Race to the Top



The State Stabilization Funds' Race to the Top competitive grants will be awarded to encourage and reward states that are "creating the conditions for education innovation and reform; implementing ambitious plans in four education reform areas and achieving significant improvement in student outcomes."

States will use the funds to create comprehensive strategies for addressing four key areas of reform that drive school improvement:

- Adopting international benchmarked standards and assessments that prepare students or success in college and workplace.
- Recruiting, developing, retaining and rewarding effective teachers and principals.
- Building data systems that measure student success and inform teachers and principals how they can improve their practices.
- Turning around the lowest-performing schools.

While a federal program, the Local Current Expense Fund provides funding to coaches related to Race to the Top activities.

Budget Resource Document – 2015-2016

<b>PRC 156 - Race to the Top</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5110-156-232-	WORKERS' COMP INS COST	\$0	\$9.68	\$0
2-5835-156-148-	NON-CERTIFIED INSTRUCTOR	\$34,788.00	\$34,787.83	\$34,788.00
2-5835-156-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-5835-156-181-	SUPPLEMENT/SUPPLEMENTARY PAY	\$3,747.00	\$3,746.65	\$3,747.00
2-5835-156-184-	LONGEVITY PAY	\$522.00	\$0.00	\$522.00
2-5835-156-211-	SS COST - REGULAR	\$2,988.00	\$2,918.96	\$3,045.00
2-5835-156-221-	RETIRE COST - REGULAR	\$5,940.00	\$5,861.09	\$5,983.00
2-5835-156-231-	HOSPITALIZATION INS COST	\$5,378.00	\$5,377.44	\$5,471.00
2-5835-156-232-	WORKERS' COMP INS COST	\$390.00	\$305.52	\$0.00
2-6110-156-129-	DIFFERENTIAL PAY	\$3,462.00	\$3,462.10	\$3,462.00
2-6110-156-131-	INSTRUCT SUPPORT I - RGLR TCH	\$40,880.00	\$25,478.70	\$40,150.00
2-6110-156-135-	LEAD TEACHER	\$50,000.00	\$50,000.00	\$77,370.00
2-6110-156-180-	BONUS PAY	\$0.00	\$0.00	\$1,875.00
2-6110-156-181-	SUPPLEMENT/SUPPLEMENTARY PAY	\$8,871.00	\$8,871.39	\$11,085.00
2-6110-156-183-	BONUS PAY	\$1,000.00	\$1,000.00	\$0.00
2-6110-156-184-	LONGEVITY PAY	\$2,072.00	\$2,071.99	\$0.00
2-6110-156-188-	ANNUAL LEAVE PAYOFF	\$4,168.00	\$4,168.20	\$0.00
2-6110-156-211-	SS COST - REGULAR	\$7,972.00	\$6,911.68	\$10,247.00
2-6110-156-221-	RETIRE COST - REGULAR	\$15,851.00	\$13,823.46	\$15,775.00
2-6110-156-231-	HOSPITALIZATION INS COST	\$10,756.00	\$8,962.40	\$10,942.00
2-6110-156-232-	WORKERS' COMP INS COST	\$1,000.00	\$753.62	\$0.00
2-6117-156-129-	AMOUNT HELD HARMLESS	\$281.00	\$280.72	\$6,240.00
2-6117-156-131-	INSTRUCT SUPPORT I - RGLR TCH	\$42,746.00	\$25,325.58	\$105,000.00
2-6117-156-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
2-6117-156-181-	SUPPLEMENT/SUPPLEMENTARY PAY	\$6,435.00	\$3,081.09	\$12,678.00
2-6117-156-184-	LONGEVITY PAY	\$787.00	\$168.45	\$0.00
2-6117-156-188-	ANNUAL LEAVE PAYOFF	\$7,500.00	\$7,500.00	\$0.00
2-6117-156-198-	STIPEND PAY	\$7,805.00	\$7,804.67	\$0.00
2-6117-156-211-	SS COST - REGULAR	\$4,700.00	\$3,421.45	\$9,595.00
2-6117-156-221-	RETIRE COST - REGULAR	\$9,344.00	\$6,810.96	\$18,984.00
2-6117-156-231-	HOSPITALIZATION INS COST	\$5,378.00	\$3,136.84	\$10,942.00
2-6117-156-232-	WORKERS' COMP INS COST	\$487.00	\$355.03	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$285,248.00</b>	<b>\$236,395.50</b>	<b>\$390,151.00</b>



# PRC 599

## Confucius Classrooms Chinese Guest Teacher Program

The Chinese Guest Teacher Program is the result of a partnership between the University of North Carolina's Center for International Understanding, College Board and Hanban, an affiliate of the Chinese Ministry of Education. Through this partnership, Buncombe County Schools is able to offer Mandarin language instruction at all six comprehensive high schools and at Buncombe County Early College. Currently, Buncombe County Schools employs three guest teachers from China. Salaries of the Chinese Guest Teachers are subsidized through this program.

The program also offers the benefits of cultural exchange for educators and students. Because of the subsidies offered by this program, several Buncombe County educators have been able to travel to China. Buncombe County Schools also hosted a delegation of Chinese educators and leaders in our area in September of 2011. Since the inception of this program, several teacher-led student groups have traveled to China during summer break.

PRC 599 - HANBAN				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5114-599-152-	CHINESE TEACHER	\$77,178.00	\$77,177.77	\$78,195.00
2-5114-599-180-	BONUS PAY	\$0.00	\$0.00	\$2,250.00
2-5114-599-188-	ANNUAL LEAVE PAYOUT	\$175.00	\$174.70	\$0.00
2-5114-599-211-	FICA FOR SUBSTITUTE FOR CHINESE TEACHE	\$0.00	\$0.00	\$0.00
2-5114-599-232-	FOREIGN LANGUAGE INSTRUCTION - WORK C	\$627.00	\$626.57	\$0.00
2-5114-599-311-	CONTRACTED SERVICES	\$6,564.00	\$6,563.52	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$84,544.00</b>	<b>\$84,542.56</b>	<b>\$80,445.00</b>



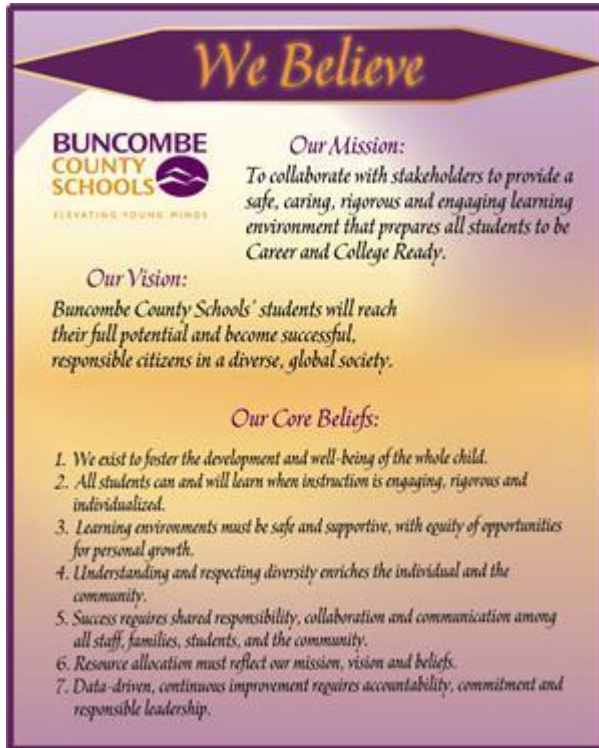
# PRC 706

## School Activity Bus Fees (Ineligible Transportation Expense)

Because the same mechanics work on school activity buses as on “yellow” buses used to transport students to and from school each day and because gasoline and other items stocked by the Buncombe County Schools transportation department may be used to fuel or repair activity buses, an automated system keeps careful track of which vehicles are being worked on and what inventory is being issued.

Expenditures that are not eligible to be charged to the State Transportation allotment (PRC 056 in the State Public School Fund) are mandated by the North Carolina Department of Public Instruction not only to be charged to local funds instead of State funds but also to be charged to a different Program Report Code (PRC) than eligible expenditures. The designated PRC is 706.

<b>PRC 706 - Unreimbursed Activity Bus Use</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6550-706-171-	DRIVER	\$346.00	\$345.74	<b>\$0.00</b>
2-6550-706-181-	TRANSPORTATION LOCAL SUPPLEMENT	\$30,000.00	\$29,901.88	<b>\$30,000.00</b>
2-6550-706-184-	LONGEVITY	\$374.00	\$106.67	<b>\$0.00</b>
2-6550-706-188-	ANNUAL LEAVE PAYOUT	\$474.00	\$473.59	<b>\$0.00</b>
2-6550-706-211-	SOCIAL SECURITY	\$2,366.00	\$2,459.52	<b>\$2,295.00</b>
2-6550-706-221-	RETIREMENT	\$4,563.00	\$4,392.47	<b>\$4,596.00</b>
2-6550-706-231-	EMPLOYER-PAID HEALTH INSURANCE	\$585.00	\$585.03	<b>\$0.00</b>
2-6550-706-232-	TRANSPORTATION - WORKMANS COMP	\$22,896.00	\$21,210.38	<b>\$20,000.00</b>
2-6550-706-311-	CONTRACTED SERVICES	\$119.00	\$0.00	<b>\$5,000.00</b>
2-6550-706-379-	TORT INSURANCE COST	\$135.00	\$135.05	<b>\$0.00</b>
2-6550-706-418-	SOFTWARE EXPENSES	\$1,300.00	\$0.00	<b>\$1,300.00</b>
2-6550-706-459-	BUS RODEO - FOOD	\$400.00	\$0.00	<b>\$400.00</b>
	<b>Total Appropriations</b>	<b>\$63,558.00</b>	<b>\$59,610.33</b>	<b>\$63,591.00</b>



# PRC 801

## Board of Education

The seven members of the Board of Education are elected to four-year terms. One candidate is elected from each of the six Buncombe County Schools attendance areas, and one is elected at-large. Candidates are elected on a nonpartisan basis. Voters in each district vote for candidates from all districts and for the at-large candidate.

The Board establishes policies to guide Buncombe County Schools in areas that are not dictated by State law. The Board also sets programmatic priorities and provides leadership direction. Under some circumstances, the Board also serves a due-process function, providing a hearing for parents or others who wish to appeal administrative decisions.

The Board has defined Buncombe County School's vision as "preparing all students to realize their potential in a rapidly changing, diverse, global society" and set forth the district's mission "to collaborate with all stakeholders to provide a safe, caring, and engaging learning environment that prepares all students to become responsible citizens in a diverse, global society."

The monthly meetings of the Board, as well as Advisory Council meetings and other community forums, provide an opportunity for community participation in goal setting. The Board's members represent Buncombe County Schools at community functions, governmental meetings, and State and national convocations.

Buncombe County Schools is the state's 13<sup>th</sup> largest school system and the largest district in Western North Carolina. It is also Buncombe County's second largest employer with nearly 4,000 full-time employees and 43 schools:

- 23 Elementary Schools, Grades K-5
- 3 Intermediate School, Grades 5-6
- 7 Middle Schools, Grades 6-8
- 6 High Schools, Grades 9-12

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- 2 Special Schools/Programs
- 1 Middle College
- 1 Early College
- 1 Discovery Academy

Buncombe County Schools has received district accreditation by the Southern Association of Colleges and Schools.

The operating expenses for the Board Members themselves are low. As is customary in North Carolina school districts, however, the “Board of Education” budget contains sizeable district-wide expenditures, such as for insurance, legal fees, and audit fees, because they relate to the entire district rather than to any specific area of operations.

PRC 801 - Board of Education				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6910-801-192-	BOARD OF EDUCATION STIPENDS	\$22,200.00	\$22,200.00	<b>\$22,200.00</b>
2-6910-801-211-	EMPLOYER'S SOC SECURITY- BOE STIPENDS	\$1,698.00	\$1,698.72	<b>\$1,698.00</b>
2-6910-801-232-	BOARD OF EDUCATION - WORKERS COMP	\$176.00	\$176.01	<b>\$140.00</b>
2-6910-801-311-	BOARD OF EDUCATION CONTRACTED SERVICES	\$54,286.00	\$6,950.00	<b>\$60,000.00</b>
2-6910-801-312-	BOARD OF EDUCATION WORKSHOPS	\$20,000.00	\$12,498.73	<b>\$20,000.00</b>
2-6910-801-361-	BOARD OF EDUCATION MEMBERSHIPS	\$38,000.00	\$34,553.00	<b>\$37,000.00</b>
2-6910-801-371-	LIABILITY INSURANCE	\$233,042.00	\$233,042.00	<b>\$241,160.00</b>
2-6910-801-372-	VEHICLE LIABILITY INSURANCE	\$116,509.00	\$116,509.00	<b>\$116,509.00</b>
2-6910-801-373-	PROPERTY INSURANCE	\$308,216.00	\$308,216.00	<b>\$308,217.00</b>
2-6910-801-411-	BOARD OF EDUCATION SUPPLIES	\$1,000.00	\$839.89	<b>\$1,000.00</b>
2-6910-801-459-	FOOD SUPPLIES - BOARD OF EDUCATION	\$5,600.00	\$3,413.47	<b>\$5,600.00</b>
2-6911-801-312-	BOARD ASSISTANT/BOE WORKSHOP	\$1,088.00	\$1,088.20	<b>\$1,000.00</b>
2-6920-801-311-	BOARD OF EDUCATION LEGAL SERVICES	\$125,000.00	\$107,694.20	<b>\$125,000.00</b>
2-6932-801-311-	BOARD OF EDUCATION AUDIT SERVICES	\$95,000.00	\$88,000.00	<b>\$95,000.00</b>
2-8100-801-472-	SALES AND USE TAX REFUND	\$0.00	(\$66,918.11)	<b>(\$60,000.00)</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$1,021,815.00</b>	<b>\$869,961.11</b>	<b>\$974,524.00</b>



# PRC 802

## Maintenance

The Maintenance Department provides HVAC, electrical, plumbing, carpentry, business equipment, health/safety, painting, custodial supplies and waste water treatment plant support for the 4,550,202 square ft. of Buncombe County Schools’ facilities. The Maintenance staff helps maintain over 1,200 acres of BCS property, storm drainage systems and playgrounds. Staff also repairs and maintains the kitchen equipment in all Buncombe County Schools that the school-based Child Nutrition staff use to prepare and serve breakfast and lunch to students daily.

The Department also maintains and services 181 vehicles used by Special Services, Central Office, and Maintenance staff. The Maintenance department does its own NC DOT inspections, regular service maintenance and general repair.

Maintenance also oversees a number of contracts for Buncombe County Schools, ranging from trash pickup and recycling dumpsters to permitting for NC environmental and pressure vessel requirements.

In addition, the Maintenance Department completes 250-300 Capital Outlay projects per year.

Because utility expenses are such a large part of the district’s budget, particular emphasis is given to maintaining the energy management systems in place and monitoring utility expenditures.

PRC 802 - Maintenance Services				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6530-802-321-	PUBLIC UTILITIES-ELECTRICITY	\$3,551,243.00	\$3,419,074.48	<b>\$3,404,779.00</b>
2-6530-802-322-	PUBLIC UTILITIES-NATURAL GAS	\$912,139.00	\$553,383.34	<b>\$950,139.00</b>
2-6530-802-323-	PUBLIC UTILITIES-WATER & SEWER	\$671,464.00	\$643,584.60	<b>\$746,464.00</b>
2-6530-802-421-	FUEL FOR FACILITIES	\$54,000.00	\$46,608.32	<b>\$46,000.00</b>
2-6540-802-176-	CUSTODIAL MANAGER - MAINTENANCE DEPT	\$26,413.00	\$25,913.80	<b>\$26,413.00</b>
2-6540-802-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6540-802-181-	CUSTODIAL SUPERVISOR/LOCAL SUPPLEMEN	\$2,845.00	\$2,844.72	<b>\$2,845.00</b>
2-6540-802-184-	LONGEVITY PAY	\$396.00	\$0.00	<b>\$0.00</b>
2-6540-802-188-	ANNUAL LEAVE PAYOUT	\$149.00	\$149.27	<b>\$0.00</b>
2-6540-802-199-	OVERTIME	\$11.00	\$11.22	<b>\$100.00</b>
2-6540-802-211-	EMPLOYER'S SOC SECURITY-CUSTODIAL MA	\$2,269.00	\$2,202.39	<b>\$2,296.00</b>
2-6540-802-221-	EMPLOYER'S RET CONTRIB -CUSTODIAL MAN	\$4,510.00	\$4,404.22	<b>\$4,482.00</b>
2-6540-802-231-	EMPLOYER-PAID HEALTH IN-CUSTODIAL MAN	\$5,378.00	\$5,018.72	<b>\$5,471.00</b>
2-6540-802-232-	WORKMAN'S COMPENSATION PREMIUM	\$1,600.00	\$1,503.26	<b>\$0.00</b>
2-6540-802-311-	CUSTODIAL CONTRACTED SERVICES	\$16,720.00	\$10,643.41	<b>\$16,720.00</b>
2-6540-802-329-	GARBAGE COLLECTION	\$265,600.00	\$259,393.50	<b>\$265,600.00</b>
2-6540-802-345-	SECURITY MONITORING SERVICES	\$16,380.00	\$12,123.40	<b>\$16,380.00</b>



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2-6541-802-411-	CUSTODIAL SUPPLIES ISSUED TO SCHOOLS	\$440,666.00	\$410,359.88	<b>\$442,600.00</b>
2-6542-802-411-	CUSTODIAL SUPPLIES/MATERIALS	\$223,200.00	\$194,189.07	<b>\$223,200.00</b>
2-6560-802-175-	MAINTENANCE DEPARTMENT WAREHOUSE W	\$25,996.00	\$26,031.09	<b>\$25,996.00</b>
2-6560-802-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6560-802-181-	MAINTENANCE WAREHOUSE WORKER-LOC S	\$2,800.00	\$2,799.73	<b>\$2,800.00</b>
2-6560-802-184-	LONGEVITY PAY	\$585.00	\$583.97	<b>\$585.00</b>
2-6560-802-185-	BONUS LEAVE PAYOUT	\$0.00	\$0.00	<b>\$0.00</b>
2-6560-802-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	<b>\$0.00</b>
2-6560-802-199-	OVERTIME	\$10.00	\$10.45	<b>\$100.00</b>
2-6560-802-211-	EMPLOYER'S SOC SECURITY-MAINT WAREHC	\$2,248.00	\$2,143.67	<b>\$2,305.00</b>
2-6560-802-221-	EMPLOYER'S RET CONTRIB -MAINT WAREHO	\$4,469.00	\$4,474.05	<b>\$4,501.00</b>
2-6560-802-231-	EMPLOYER-PAID HEALTH IN-MAINT WAREHO	\$5,726.00	\$5,725.68	<b>\$5,471.00</b>
2-6560-802-232-	WORKMAN'S COMPENSATION PREMIUM	\$1,620.00	\$1,537.28	<b>\$0.00</b>
2-6580-802-144-	INTERPRETER FOR OSHA WORKSHOP	\$80.00	\$0.00	<b>\$80.00</b>
2-6580-802-152-	MAINTENANCE DEPARTMENT ADMINISTRATIV	\$59,153.00	\$59,237.65	<b>\$59,153.00</b>
2-6580-802-153-	SAFETY OFFICER	\$37,480.00	\$37,479.36	<b>\$37,479.00</b>
2-6580-802-175-	MAINTENANCE MECHANICS	\$1,673,818.00	\$1,654,441.12	<b>\$1,653,624.00</b>
2-6580-802-176-	MAINTENANCE SUPERVISORS	\$440,023.00	\$439,734.57	<b>\$440,023.00</b>
2-6580-802-180-	BONUS PAY	\$0.00	\$0.00	<b>\$53,250.00</b>
2-6580-802-181-	MAINTENANCE SUPPLEMENT FOR TRADE LIC	\$243,728.00	\$234,504.15	<b>\$235,893.00</b>
2-6580-802-184-	MAINTENANCE DEPARTMENT-LONGEVITY PA	\$30,721.00	\$30,502.30	<b>\$32,001.00</b>
2-6580-802-185-	MAINTENANCE BONUS LEAVE PAYOUT	\$2,278.00	\$2,278.19	<b>\$0.00</b>
2-6580-802-186-	MAINTENANCE DISABILITY	\$2,677.00	\$2,677.48	<b>\$0.00</b>
2-6580-802-187-	MAINTENANCE DEPARTMENT-LONGEVITY PA	\$4,470.00	\$4,469.52	<b>\$4,470.00</b>
2-6580-802-188-	MAINTENANCE ANNUAL LEAVE PAYOUT	\$10,896.00	\$11,170.31	<b>\$5,000.00</b>
2-6580-802-189-	DISABILITY - JAMES F WEBB	\$4,575.00	\$4,574.58	<b>\$0.00</b>
2-6580-802-199-	MAINTENANCE WORKERS OVERTIME	\$814.00	\$852.03	<b>\$500.00</b>
2-6580-802-211-	EMPLOYER'S SOC SECURITY-MAINTENANCE	\$194,464.00	\$184,026.70	<b>\$192,466.00</b>
2-6580-802-221-	EMPLOYER'S RET CONTRIB -MAINTENANCE D	\$381,821.00	\$372,409.83	<b>\$377,277.00</b>
2-6580-802-231-	EMPLOYER-PAID HEALTH IN-MAINTENANCE D	\$392,594.00	\$372,268.07	<b>\$388,441.00</b>
2-6580-802-232-	SAFETY OFFICER - WORKERS COMP	\$133,000.00	\$131,948.16	<b>\$0.00</b>
2-6580-802-311-	MAINTENANCE CONTRACTED SERVICES	\$346,944.00	\$317,985.52	<b>\$329,444.00</b>
2-6580-802-312-	MAINTENANCE WORKSHOPS	\$8,300.00	\$5,937.09	<b>\$8,300.00</b>
2-6580-802-314-	MAINTENANCE PRINTING	\$1,750.00	\$198.34	<b>\$1,750.00</b>
2-6580-802-325-	CONTRACTED MAINTENCNE/REPAIR-BUILDING	\$458,800.00	\$399,092.33	<b>\$476,300.00</b>
2-6580-802-326-	CONTRACTED MAINTENANCE/REPAIR-EQUIPM	\$66,000.00	\$42,522.18	<b>\$66,000.00</b>
2-6580-802-327-	RENTALS-MAINTENANCE SERVICES	\$14,000.00	\$3,206.84	<b>\$14,000.00</b>
2-6580-802-332-	MAINTENANCE MILEAGE REIMBURSEMENTS	\$2,400.00	\$24.64	<b>\$2,400.00</b>
2-6580-802-342-	MAINTENANCE POSTAGE	\$500.00	\$201.94	<b>\$500.00</b>
2-6580-802-343-	TELECOMMUNICATIONS	\$6,200.00	\$3,495.61	<b>\$6,200.00</b>
2-6580-802-352-	MAINTENANCE CDL REIMBURSMENTS	\$440.00	\$0.00	<b>\$540.00</b>
2-6580-802-361-	MAINTENANCE MEMBERSHIPS	\$1,356.00	\$1,296.00	<b>\$850.00</b>
2-6580-802-391-	STORMWATER RUNOFF TAX	\$75,000.00	\$71,334.00	<b>\$75,000.00</b>
2-6580-802-411-	MAINTENANCE SUPPLIES	\$38,000.00	\$36,685.51	<b>\$38,000.00</b>
2-6580-802-422-	MAINTENANCE REPAIR PARTS/MATERIALS	\$1,100,000.00	\$984,398.55	<b>\$1,100,000.00</b>
2-6580-802-423-	GAS/DIESEL FUEL	\$239,750.00	\$173,975.00	<b>\$239,750.00</b>
2-6580-802-424-	MAINTENANCE VEHICLE OIL	\$12,000.00	\$4,280.93	<b>\$12,000.00</b>
2-6580-802-425-	MAINTENANCE TIRES AND TUBES	\$16,500.00	\$11,795.21	<b>\$16,500.00</b>
2-6580-802-471-	SALES AND USE TAX	\$88.00	\$88.20	<b>\$0.00</b>
2-6580-802-551-	MAINTENANCE LICENSE AND TITLE FEES	\$784.00	\$784.15	<b>\$350.00</b>
2-6580-802-552-	SAFETY INSPECION FEES	\$398.00	\$397.50	<b>\$300.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$12,240,239.00</b>	<b>\$11,234,987.08</b>	<b>\$12,064,588.00</b>



# PRC 841

## Testing

Local Current Expense funding for the Testing department provides:

- Contracted services for reports from the College Board and for secure disposal of testing materials,
- Office supplies for the generation of training materials, reports, and other communications
- Workshop expenses for Testing personnel to attend meetings and conferences
- Employment of three temporary testing assistants for 300 hours each to assist in end-of-year processing.

PRC 841 - Testing Services				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6710-841-152-	TEMP TESTING ASSISTANTS	\$6,750.00	\$3,573.36	<b>\$5,000.00</b>
2-6710-841-199-	OVERTIME	\$0.00	\$0.16	<b>\$0.00</b>
2-6710-841-211-	EMPLOYER'S SOC SECURITY-TEMP TESTING	\$516.00	\$273.37	<b>\$380.00</b>
2-6710-841-232-	TEMP TESTING ASSISTANTS - WORKERS CON	\$53.00	\$22.65	<b>\$25.00</b>
2-6710-841-311-	TESTING CONTRACTING SERVICES	\$4,147.00	\$1,776.65	<b>\$4,987.00</b>
2-6710-841-312-	WORKSHOP EXPENSES - TESTING SERVICES	\$2,600.00	\$1,341.31	<b>\$2,000.00</b>
2-6710-841-332-	MILEAGE	\$0.00	\$0.00	<b>\$190.00</b>
2-6710-841-411-	TESTING SUPPLIES	\$4,000.00	\$3,138.00	<b>\$3,800.00</b>
2-6710-841-418-	SPSS SOFTWARE FOR TESTING DIVISION	\$200.00	\$0.00	<b>\$0.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$18,266.00</b>	<b>\$10,125.50</b>	<b>\$16,382.00</b>



# PRC 842

## Sex Education Contract

In the past, Buncombe County Schools contracted with the Health Adventure and the Buncombe County Health Department for professional delivery of this sensitive curriculum to students. However, Health Adventure closed its doors and was no longer available to provide the classes. We hired two of the Health Educators from the Health Adventure to continue to do the programs for us. They are now BCS employees.

PRC 842 - Sex Education				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5840-842-148-	NON-CERTIFIED INSTRUCTOR - HEALTH	\$80,833.00	\$80,833.40	<b>\$80,833.00</b>
2-5840-842-181-	BONUS PAY	\$0.00	\$0.00	<b>\$1,500.00</b>
2-5840-842-181-	LOCAL SUPPLEMENT-NON CERTIFIED HEALTH	\$8,706.00	\$8,705.80	<b>\$8,706.00</b>
2-5840-842-211-	FICA FOR NON-CERTIFIED INSTRUCTOR-HEAL	\$6,772.00	\$6,771.63	<b>\$6,965.00</b>
2-5840-842-221-	EMPLOYER'S RET CONTRIBUTION-HEALTH ED	\$13,619.00	\$13,618.96	<b>\$13,717.00</b>
2-5840-842-231-	INS. FOR NON-CERTIFIED INSTRUCTOR-HEALT	\$10,755.00	\$10,754.88	<b>\$10,942.00</b>
2-5840-842-232-	WORKERS COMP PREMIUMS	\$709.00	\$709.91	<b>\$700.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$121,394.00</b>	<b>\$121,394.58</b>	<b>\$123,363.00</b>



# PRC 843

## Intramural/ Extracurricular Stipends

Funds in this program report code (PRC) are used to pay a stipend or salary to high, middle, and elementary school staff members who carry out extra-curricular responsibilities related to the intramural and extra-curricular programs.

These programs include such activities as: prom, student council, yearbook, senior project, newspaper, drama, Girls on the Run and Odyssey of the Mind, to name a few.

Each school principal determines how to share a specified amount of funding among the many staff members who provide activities for students outside of the normal school day. Funds for the activities themselves are provided at the individual school level in “club and class” accounts.

<b>PRC 843 - Intramural/Extra-Curricular</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
2-5503-843-192-	EXTRACURRICULAR STIPENDS	\$57,181.00	\$57,181.41	<b>\$57,000.00</b>
2-5503-843-211-	SOC SECURITY FOR EXTRACURRICULAR STIP	\$4,375.00	\$4,374.72	<b>\$4,361.00</b>
2-5503-843-221-	EMPLOYER'S RET CON-EXTRACURRICULAR S	\$8,562.00	\$8,562.41	<b>\$8,732.00</b>
2-5503-843-232-	EXTRACURRICULAR - WORKERS COMP	\$436.00	\$453.36	<b>\$450.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$70,554.00</b>	<b>\$70,571.90</b>	<b>\$70,543.00</b>



# PRC 844

## Allotments to Schools

Some of the Local Current Expense Fund’s appropriation from the County Commissioners is passed through to individual schools to provide funding for their office expenses and also to provide them with discretionary funds to spend for the student population as a whole and for activity/enrichment activities that would not otherwise be possible.

PRC 844 - Transfers to Individual Schools				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-8401-844-716-	ACTIVITY/ENRICHMENT ALLOTMENT TO SCHO	\$111,257.00	\$111,257.00	<b>\$109,145.00</b>
2-8402-844-716-	GENERAL EXPENSE ALLOTMENT TO SCHOOL	\$36,649.00	\$36,649.00	<b>\$36,619.00</b>
2-8403-844-716-	SCHOOL OFFICE MILEAGE REIMBURSEMENT	\$39,988.00	\$39,988.00	<b>\$38,217.00</b>
2-8404-844-716-	OFFICE EXPENSE ALLOTMENT TO SCHOOLS	\$167,619.00	\$167,619.00	<b>\$166,342.00</b>
2-8405-844-716-	TELEPHONE ALLOTMENT TO SCHOOLS	\$28,328.00	\$28,328.00	<b>\$15,026.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$383,841.00</b>	<b>\$383,841.00</b>	<b>\$365,349.00</b>



# PRC 846

## Elementary Curriculum Planning/Support

The Elementary Division of Instructional Services provides support and services for elementary school staffs and students. The Curriculum Department as a whole provides instructional support for each school using the instructional coaching method with the goal of supporting the long-term professional development of teachers. Curriculum leaders help principals and teachers identify their unique strengths and weaknesses, encourage staff to establish and meet long-term continuous improvement goals, and provide sustaining feedback and resources for long-term development.

Only the staff development specialist, a non-licensed position, is paid from PRC 846. That position manages the SEA System and all staff development activities.

The remaining employees working in the division are paid from other PRC's. The Director of Elementary Education is paid from local PRC 002 (central office administration). The thirteen elementary curriculum coaches and two math coaches are paid from a variety of funding sources including State and local PRC 007 (instructional support personnel), Title I Federal funds (PRC 050), and Title II Federal Funds (PRC 103).

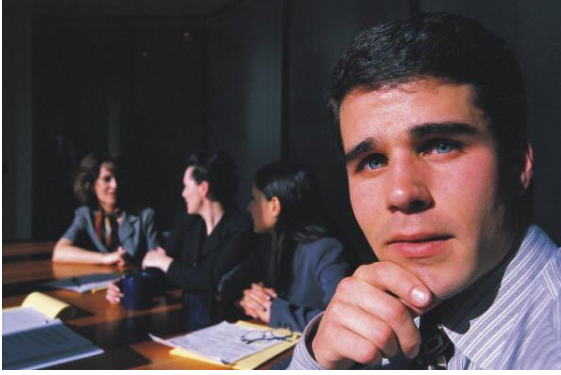
The Director of Elementary Education and the elementary coaches plan educational strategies jointly with the specialists in the areas of math, science, arts education, and health/physical education as well as the Directors of Middle and High School Education and the Associate Superintendent for Instructional Services. The coaches then carry out these strategies by working directly with classroom teachers.

The PRC 846 budget provides mileage reimbursement to the curriculum coaches for occasional travel from school to school to coach, conducting workshops or attending meetings. Travel for the Elementary Education Director is included in this budget as well. Some supplies and materials for schools are purchased with PRC 846 funds such as At-Risk Folders, K-2 Assessment folders and Math Assessments. A line-item for Elementary Education Support contracts is also funded. This enables the Director of Elementary Education to bring consultants in to provide professional development for the curriculum coaches.

The annual accreditation renewal fee for the Southern Association of Colleges and Universities (SACS) is paid from this budget.

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<b>PRC 846 - Curriculum-Elementary</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5110-846-163-	SUBSTITUTE TEACHER-STAFF DEV.TEA.ABSE	\$173.00	\$173.00	\$500.00
2-5110-846-211-	EMPLOYER'S SOCIAL SECURITY	\$13.00	\$13.24	\$38.00
2-5110-846-311-	CONTRACTED SERVICES	\$12,353.00	\$0.00	\$11,986.00
2-5110-846-312-	STAFF DEVELOP-REG. CURRICULAR	\$1,300.00	\$1,262.82	\$1,000.00
2-5110-846-332-	ELEMENTARY CURR SPECIALIST MILEAGE RE	\$4,756.00	\$4,697.24	\$4,000.00
2-5110-846-411-	INSTRUCTIONAL SUPPLIES-USE IN ELEM SCH	\$3,075.00	\$3,012.53	\$1,000.00
2-5114-846-163-	SUBSTITUTE TEACHER-STAFF DEV.TEA.ABSE	\$1,453.00	\$1,453.00	\$0.00
2-5114-846-196-	DUAL IMMERSION - STAFF DEVELOPMENT	\$4,368.00	\$4,368.46	\$0.00
2-5114-846-211-	EMPLOYER'S SOCIAL SECURITY	\$361.00	\$361.23	\$0.00
2-5114-846-221-	EMPLOYER'S RET CONTRIBUTION	\$239.00	\$238.56	\$0.00
2-5114-846-221-	WORKER'S COMPENSATION	\$0.00	\$46.75	\$0.00
2-5114-846-312-	WORKSHOP EXPENSE	\$341.00	\$340.77	\$0.00
2-5114-846-411-	DUAL IMMERSION SUPPLIES	\$63,263.00	\$54,809.94	\$80,000.00
2-5114-846-413-	DUAL IMMERSION TEXTBOOKS	\$11,255.00	\$11,254.66	\$0.00
2-5117-846-196-	STIPEND FOR STAFF DEVELOPMENT	\$0.00	\$0.00	\$1,200.00
2-5117-846-211-	EMPLOYER'S SOCIAL SECURITY	\$0.00	\$0.00	\$92.00
2-5117-846-221-	EMPLOYER'S RET CONTRIBUTION	\$0.00	\$0.00	\$184.00
2-5117-846-311-	CONTRACTED SERVICES	\$1,700.00	\$0.00	\$2,000.00
2-5117-846-411-	MATH/SCIENCE SUPLIES-USE IN SCHOOLS	\$2,000.00	\$86.42	\$4,000.00
2-5401-846-312	TERC - WORKSHOP	\$0.00	\$0.00	\$9,800.00
2-6110-846-312-	STAFF DEVELOP-DIR OF ELEMENTARY EDUC	\$400.00	\$194.63	\$400.00
2-6110-846-361-	SACS MEMBERSHIP	\$34,250.00	\$34,250.00	\$27,945.00
2-6110-846-411-	SUPPLIES FOR USE IN OFFICE-DIR/ELEM ED	\$2,500.00	\$2,498.06	\$2,500.00
2-6110-846-422-	PARTS-DIR OF ELEMENTARY EDUCATION	\$125.00	\$61.09	\$125.00
2-6110-846-423-	GAS-DIR OF ELEMENTARY EDUCATION	\$300.00	\$288.55	\$300.00
2-6110-846-424-	OIL-DIR OF ELEMENTARY EDUCATION	\$16.00	\$32.87	\$15.00
2-6110-846-425-	TIRES - DIR OF ELEMENTARY EDUCATION	\$216.00	\$216.15	\$216.00
2-6623-846-153-	STAFF DEVELOPMENT SPECIALIST	\$0.00	\$0.00	\$33,000.00
2-6623-846-180-	BONUS PAY	\$0.00	\$0.00	\$375.00
2-6623-846-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$3,554.00
2-6623-846-184-	LONGEVITY PAY	\$0.00	\$1,113.75	\$1,485.00
2-6623-846-211-	EMPLOYER'S SOCIAL SECURITY	\$0.00	\$0.00	\$2,939.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$144,457.00</b>	<b>\$120,773.72</b>	<b>\$188,654.00</b>



# PRC 847

## High School Curriculum Planning/Support

The High School Division of Instructional Services provides support and services for high school students, teachers and administrators. The Curriculum Department as a whole provides instructional support for each school using the instructional coaching method with the goal of supporting the long-term professional development of teachers. Curriculum leaders help principals and teachers identify their unique strengths and weaknesses, encourage staff to establish and meet long-term continuous improvement goals, and provide sustaining feedback and resources for long-term development.

As is the case in the Elementary School Curriculum Planning and Support Division, most of the employees performing High School Curriculum Planning and Support are paid elsewhere.

Only the additional salary/benefit payments for four curriculum specialists (whose base salary is paid from local PRC 007) are budgeted here. They support:

- K-12 Arts Education,
- Health/Physical Education,
- Mathematics
- 6-12 Language Arts/Social Studies.

A fifth specialist in Science does not receive additional salary because he is retired and working as contract employee.

The Director of High School Education is paid from local PRC 002 (central office administrators), and the two positions with which he works most closely, the High School Math Coach and the High School Literary Coach, are paid from Title I (Federal PRC 050) and Title II (Federal PRC 103), respectively.

The Director and the High School Math and Literary Coaches engage in joint planning sessions with the subject areas specialists listed above and then disseminate materials and strategies developed during those sessions to individual high school teachers. The Director of High School Education also works closely with the Directors of Elementary and Middle School Education and the Associate Superintendent for Instructional Services as well as Directors from other Departments in order to assure that the Buncombe County Schools K-12 curriculum constitutes a continuum of service and is aligned to North Carolina standards.

Because curriculum-based competitions are an excellent student motivator, a significant part of this division's budget supports these competitions. Student organizations must still seek donations and/or engage in fund-raising to finance their travel to competition events, but the subsidy provided by this division helps ease that burden.



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<b>PRC 847 - Curriculum-Secondary</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5110-847-163-	STAFF DEVELOPMENT SUB	\$4,849.00	\$4,849.00	\$0.00
2-5110-847-196-	STAFF DEVELOPMENT STAFF	\$16,577.00	\$16,577.47	\$0.00
2-5110-847-211-	EMPLOYER'S SOCIAL SECURTY-SUB SECOND	\$1,639.00	\$1,639.28	\$0.00
2-5110-847-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$2,445.00	\$2,445.39	\$0.00
2-5110-847-232-	SUBSTITUTE TCH - WORKERS COMP	\$81.00	\$171.25	\$0.00
2-5110-847-312-	WORKSHOP EXPENSE	\$3,554.00	\$3,553.92	\$8,500.00
2-5110-847-332-	MILEAGE REIMB FOR SECONDARY ED SPECI	\$4,174.00	\$4,174.02	\$7,000.00
2-5110-847-333-	STUDENT COMPETITION EXPENSE	\$424.00	\$423.98	\$12,500.00
2-5110-847-361-	SUBSCRIPTION	\$0.00	\$0.00	\$77.00
2-5110-847-411-	SUPPLIES FOR USE IN SCHOOLS-SECONDAR	\$2,362.00	\$2,362.39	\$2,400.00
2-5110-847-413-	SECONDARY TEXTBOOKS NOT ON STATE ADC	\$874.00	\$873.77	\$1,400.00
2-5112-847-162-	SUB FOR STATE HONOR CHOIR AUDITIONS	\$9,673.00	\$9,673.48	\$0.00
2-5112-847-211-	EMPLOYER'S SOC SECURITY	\$740.00	\$740.37	\$0.00
2-5112-847-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$11.00	\$11.41	\$0.00
2-5112-847-232-	SUBSTITUTE CULTURAL ARTS - WORKERS CO	\$12.00	\$76.70	\$0.00
2-5112-847-333-	STUDENT COMPETITION EXPENSE	\$2,650.00	\$2,650.00	\$2,500.00
2-5113-847-312-	WORKSHOP EXPENSE	\$0.00	\$0.00	\$2,000.00
2-5114-847-162-	SUBSTITUTE PAY	\$75.00	\$75.00	\$0.00
2-5114-847-211-	EMPLOYER'S SOCIAL SECURTY	\$6.00	\$5.74	\$0.00
2-5114-847-311-	CONTRACTED SERVICES-DEV CURRICUL	\$0.00	\$0.00	\$1,500.00
2-5117-847-162-	SUBSTITUTE PAY	\$689.00	\$689.00	\$0.00
2-5117-847-163-	STAFF DEVELOPMENT SUB	\$3,224.00	\$3,224.25	\$0.00
2-5117-847-196-	STAFF DEVELOPMENT STIPEND	\$16,581.00	\$16,881.28	\$0.00
2-5117-847-211-	EMPLOYER'S SOC SECURITY-SUB 2NDARY C	\$1,568.00	\$1,590.89	\$0.00
2-5117-847-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$2,518.00	\$2,563.86	\$0.00
2-5117-847-232-	SUBSTITUTE MATH/SCIENCE -WORKERS COM	\$75.00	\$162.49	\$0.00
2-5117-847-312-	WORKSHOP EXPENSE	\$2,565.00	\$2,565.20	\$20,000.00
2-5117-847-326-	MICROSCOPE REPAIR	\$1,087.00	\$661.04	\$1,150.00
2-5117-847-333-	MATH/SCIENCE FIELD TRIPS	\$2,031.00	\$2,030.85	\$3,000.00
2-5870-847-312-	WORKSHOP EXPENSE	\$100.00	\$0.00	\$100.00
2-6110-847-311-	CONTRACTED SERVICES-DEV CURRICUL	\$300.00	\$123.05	\$300.00
2-6110-847-312-	STAFF DEVELOPMENT EXPENSE (SECONDAR	\$2,439.00	\$2,492.54	\$10,700.00
2-6110-847-332-	MILEAGE REIMB-DIR OF SECONDARY EDUCA	\$300.00	\$0.00	\$300.00
2-6110-847-361-	MEMBERSHIPS FOR DIR SECONDARY EDUCA	\$200.00	\$84.53	\$200.00
2-6110-847-411-	SUPPLIES FOR USE IN OFFICE-DIR/SECONDA	\$1,826.00	\$1,682.55	\$2,500.00
2-6110-847-422-	REPAIR PARTS-DIR OF SECONDARY EDUCATI	\$200.00	\$118.68	\$200.00
2-6110-847-423-	GAS-DIR OF SECONDARY EDUCATION	\$500.00	\$456.92	\$0.00
2-6110-847-424-	OIL-DIR OF SECONDARY EDUCATION	\$50.00	\$17.26	\$50.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$86,399.00</b>	<b>\$85,647.56</b>	<b>\$76,377.00</b>



# PRC 848

## Purchasing Operations

Two employees are paid from this program report code (PRC), the purchasing officer and the purchasing officer assistant as well workshop expenses associated with this department.

<b>PRC 848 - Warehouse Operations</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6612-848-151-	PURCHASING OFFICER PERSONNEL	\$27,645.00	\$27,645.36	<b>\$27,645.00</b>
2-6612-848-153-	PURCHASING OFFICER	\$36,041.00	\$36,041.28	<b>\$36,041.00</b>
2-6612-848-180-	BONUS PAY	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6612-848-181-	PURCHASING OFFICER LOC SUPPLEMENT	\$6,859.00	\$6,859.05	<b>\$6,859.00</b>
2-6612-848-184-	PURCHASING OFFICER LONGEVITY	\$622.00	\$622.02	<b>\$898.00</b>
2-6612-848-211-	EMPLOYER'S SOC SECURITY-PURCHASING	\$5,444.00	\$5,091.77	<b>\$5,580.00</b>
2-6612-848-221-	EMPLOYER'S RET CONTRIB -PURCHASING	\$10,825.00	\$10,824.53	<b>\$10,945.00</b>
2-6612-848-231-	EMPLOYER-PAID HEALTH IN-PURCHASING	\$10,756.00	\$10,754.88	<b>\$10,942.00</b>
2-6612-848-232-	PURCHASING OFFICER - WORKERS COMP	\$564.00	\$564.25	<b>\$450.00</b>
2-6612-848-312-	PURCHASING WORKSHOPS	\$386.00	\$0.00	<b>\$500.00</b>
<b>Total Paid by Local Current Expense Fund</b>		<b>\$99,142.00</b>	<b>\$98,403.14</b>	<b>\$101,360.00</b>



# PRC 849

## Middle School Education/Beginning Teacher Program

The Middle School Division of Instructional Services provides curriculum support and instructional services to middle school staffs and students. The Curriculum Department as a whole provides instructional support for each school using the instructional coaching method with the goal of supporting the long-term professional development of teachers. Curriculum leaders help principals and teachers identify their unique strengths and weaknesses, encourage staff to establish and meet long-term continuous improvement goals, and provide sustaining feedback and resources for long-term development.

The Director of Middle School Education also serves as Director of Twenty First Century Professional Teaching Standards. In this latter role, she directs training toward implementation of the Twenty First Century Professional Teaching Standards. Those standards address instructional practices within all schools and link actual practice directly to the new teacher evaluation instrument in North Carolina.

The Director of Middle School Education/Twenty First Century Professional Teaching Standards works closely with the Personnel Director in setting high expectations for teachers' instructional practices and professional development. The beginning teacher coordinator is responsible for working with new teachers, mentors, student teachers, and teachers who are seeking National Board Certification. The mentors support beginning teachers who are in either their first, second or third year of teaching.

In her Middle School Education role, the director supervises two Middle School literacy coaches and two Middle School math coaches, who are paid from Federal funds. The coaches are assigned to 3 or 4 schools and work in these schools on a consistent schedule from week to week.

In all curriculum planning and coaching activities, the director works closely with the specialists in English/language arts, math, science, arts education, and health and physical education as well as the Directors of Elementary and High School Education and the Associate Superintendent for Instructional Services.

Budget Resource Document – 2015-2016

<b>PRC 849 - Middle School/ILT</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
2-5110-849-196-	STIPEND	\$497.00	\$497.32	\$500.00
2-5110-849-211-	FICA	\$38.00	\$38.04	\$38.00
2-5110-849-221-	RETIREMENT	\$76.00	\$75.64	\$76.00
2-5110-849-232-	WORKER'S COMPENSATION	\$0.00	\$3.94	\$0.00
2-5110-849-312-	WORKSHOP EXPENSES	\$4,000.00	\$197.32	\$20,000.00
2-5110-849-332-	LOCAL TRAVEL	\$2,500.00	\$2,460.51	\$2,500.00
2-5110-849-411-	SUPPLIES PURCHASED FOR MIDDLE SCHOOL	\$1,200.00	\$1,074.07	\$1,000.00
2-5117-849-163-	SUB FOR MATH/SCIENCE STAFF DEVEL ABSE	\$0.00	\$0.00	\$0.00
2-5117-849-196-	MATH/SCIENCE STAFF DEVELOPMENT STIPE	\$3,500.00	\$3,500.00	\$0.00
2-5117-849-211-	SUB FOR MATH/SCIENCE STAFF DEVEL ABSE	\$268.00	\$267.75	\$0.00
2-5117-849-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$532.00	\$532.35	\$0.00
2-5117-849-232-	WORKERS COMP PREMIUMS	\$0.00	\$27.75	\$0.00
2-5117-849-411-	SUPPLIES	\$5,000.00	\$0.00	\$10,000.00
2-5117-849-418-	SOFTWARE LICENSES	\$5,089.00	\$0.00	\$10,000.00
2-5870-849-192-	STIPEND FOR TEACHER TO COACH NBPTS AF	\$1,200.00	\$1,000.00	\$1,000.00
2-5870-849-211-	NBPTS WORKSHOP RELATED SOCIAL SEC	\$92.00	\$76.50	\$77.00
2-5870-849-221-	NBPTS WORKSHOP RELATED RETIRE	\$183.00	\$152.10	\$153.00
2-5870-849-232-	WORKERS COMP	\$10.00	\$7.93	\$0.00
2-5870-849-312-	NBPTS WORKSHOP EXPENSE	\$497.00	\$194.68	\$0.00
2-6110-849-153-	BEG TCH/PROFESSIONAL DEV/GLOB SPECIA	\$69,036.00	\$69,036.00	\$69,036.00
2-6110-849-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-6110-849-181-	LOCAL SUPPLEMENT	\$7,525.00	\$7,524.96	\$7,435.00
2-6110-849-184-	LONGEVITY	\$1,393.00	\$164.66	\$2,244.00
2-6110-849-211-	EMPLOYER'S SOCIAL SECURITY	\$5,929.00	\$5,928.99	\$6,079.00
2-6110-849-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$11,857.00	\$11,856.74	\$12,059.00
2-6110-849-231-	EMPLOYER PAID HEALTH INSURANCE PREMI	\$5,378.00	\$5,377.44	\$5,471.00
2-6110-849-232-	WORKERS COMP	\$617.00	\$618.05	\$0.00
2-6110-849-312-	MIDDLE SCHOOLS/ILT DIRECTOR	\$0.00	\$0.00	\$400.00
2-6110-849-411-	MIDDLE SCHOOLS/ILT DIRECTOR SUPPLIES	\$1,400.00	\$1,362.51	\$1,000.00
2-6623-849-312-	ILT PROGRAMS WORKSHOP EXPENSE	\$90.00	\$90.00	\$0.00
2-6623-849-361-	ILT PROGRAM MEMBERSHIPS	\$0.00	\$0.00	\$0.00
2-6623-849-411-	ILT PROGRAMS MATERIAL & SUPPLIES	\$910.00	\$882.40	\$1,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$128,817.00</b>	<b>\$112,947.65</b>	<b>\$150,818.00</b>



# PRC 850

## Media/Instructional Technology

This program provides services for teachers within the individual schools including courier service, equipment loan, securing textbooks, staff development, and video/audio editing. A professional collection housed at the central office contains a variety of print and video resources to meet the needs of students, as well as professional journals and teaching materials available for checkout.

PRC 850 - Media Services				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5810-850-411-	SUPPLIES FOR EDUCATION MEDIA SUPPORT	\$0.00	\$0.00	\$15,000.00
2-5810-850-418-	DESTINY SOFTWARE LICENSE RENEWAL	\$44,940.00	\$44,940.00	<b>\$42,000.00</b>
2-6560-850-171-	COURIER-EDUCATION MEDIA SERVICES	\$2,930.00	\$2,929.54	<b>\$0.00</b>
2-6560-850-211-	EMPLOYER'S SOC SECURITY-COURIERS	\$221.00	\$220.31	<b>\$0.00</b>
2-6560-850-221-	EMPLOYER'S RET CONTRIB -COURIERS	\$446.00	\$445.59	<b>\$0.00</b>
2-6560-850-231-	EMPLOYER-PAID HEALTH IN-COURIERS	\$448.00	\$448.12	<b>\$0.00</b>
2-6560-850-232-	WORKERS COMP - EDU MEDIA SERVICES	\$158.00	\$158.19	<b>\$0.00</b>
2-6560-850-422-	COURIER-REPAIR PARTS/MATERIALS FOR VA	\$686.00	\$787.81	<b>\$0.00</b>
2-6560-850-423-	COURIER-GAS/DIESEL FUEL FOR VAN	\$110.00	\$110.46	<b>\$0.00</b>
2-6560-850-424-	COURIER-OIL FOR VAN	\$46.00	\$46.31	<b>\$0.00</b>
2-6810-850-311-	CONTRACTED SERVICES-MEDIA	\$1,407.00	\$1,323.05	<b>\$1,325.00</b>
2-6810-850-312-	WORKSHOP EXPENSES-DIR OF EDUCATIONA	\$21,200.00	\$21,199.92	<b>\$21,200.00</b>
2-6810-850-332-	MILEAGE REIMBURSEMENT	\$0.00	\$0.00	<b>\$200.00</b>
2-6810-850-411-	SUPPLIES FOR EDUCATION MEDIA SUPPORT	\$837.00	\$764.62	<b>\$775.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$73,429.00</b>	<b>\$73,373.92</b>	<b>\$80,500.00</b>



# PRC 851

## Cultural Arts

The Cultural Arts Specialist oversees the supplemental funding for cultural arts activities provided by this program report code (PRC) and serves as resource to cultural arts teachers K-12.

All Buncombe County Schools middle and high schools have a band and chorus program (except Community High and Early/Middle College), and PRC 851 provides an allocation to schools for music scores and other related supplies. Band and Chorus directors receive extra duty pay from this PRC, and high school Band Directors also receive two weeks of extended employment at the beginning of school to rehearse their marching bands.

Funds are also provide in this PRC to provide strings instruction one semester each year at North Buncombe High, North Buncombe Middle, North Windy Ridge, Valley Springs, T C Roberson, Cane Creek, Erwin Middle, Erwin High, and Enka Middle.

All Middle and High school strings, wind and percussion players are eligible to audition for the Youth Orchestra each year, and each year All-County Chorus and Band clinics are held for middle and high school students. Honorariums for judges for both activities are paid from this budget.

All elementary schools and the PEP sites have general music and visual art classes, and all middle and high schools have visual arts programs except Early and Middle College. Each year an Elementary, Middle and High School Art Show is held at the Asheville Mall to showcase students' work.

This cultural arts budget also provides funding for a field trip for all fourth graders to attend a Young People's Concert presented by the Asheville Symphony at Thomas Wolfe Auditorium.

Erwin Middle, Enka Middle, and North Buncombe Middle offer drama classes in their curriculum, and Cane Creek Middle has classes and their spring musical is outside the school day so any student can participate. Enka High, T C Roberson, Owen High, Reynolds High, and North Buncombe High also have drama programs, and the choral director at Erwin High presents a musical each spring with the assistance of with one of the English teachers

North Buncombe High, Owen High, Enka High, T C Roberson, and Erwin High also have dance programs.

Budget Resource Document – 2015-2016

PRC 851 - Cultural Arts				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5112-851-121-	CERTIFIED INSTRUCTOR FOR STRINGS PROG	\$47,850.00	\$47,825.00	\$40,150.00
2-5112-851-126-	BAND DIRECTOR'S EXTENDED EMPLOYMENT	\$4,294.00	\$0.00	\$11,958.00
2-5112-851-148-	CULTURAL ARTS NON-CERTIFIED INSTRUCTOR	\$40,000.00	\$39,763.94	\$40,000.00
2-5112-851-162-	SUBSTITUTES FOR CULTURAL ARTS ACTIVITIE	\$1,642.00	\$1,742.24	\$0.00
2-5112-851-163-	STAFF DEVELOPMENT SUBS	\$271.00	\$271.00	\$1,000.00
2-5112-851-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
2-5112-851-181-	STRINGS TEACHER LOCAL SUPPLEMENT	\$7,299.00	\$7,299.40	\$5,850.00
2-5112-851-184-	LONGEVITY PAY	\$1,077.00	\$109.29	\$0.00
2-5112-851-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$7,500.00
2-5112-851-192-	BAND DIRECTOR'S STIPENDS	\$32,581.00	\$32,581.20	\$25,000.00
2-5112-851-211-	EMPLOYER'S SOC SECURITY-BAND STIPEND	\$10,266.00	\$9,672.02	\$10,172.00
2-5112-851-221-	EMPLOYER'S RET CONTRIB-BAND STIPEND	\$20,258.00	\$19,454.88	\$19,986.00
2-5112-851-231-	EMPLOYER-PAID HEALTH IN-CULTUR ARTS NC	\$11,203.00	\$11,203.00	\$10,942.00
2-5112-851-232-	CULTURAL ARTS INS NON-CERT - WORK COM	\$1,063.00	\$1,034.58	\$0.00
2-5112-851-311-	CULTURAL ARTS CONTRACTED PERFORMANC	\$16,248.00	\$16,248.04	\$16,950.00
2-5112-851-332-	MILEAGE REIMBURSEMENT-BAND INSTRUCTC	\$0.00	\$0.00	\$200.00
2-5112-851-361-	SUBSCRIPTIONS	\$100.00	\$53.45	\$0.00
2-5112-851-411-	BAND/CHORUS SUPPLIES	\$17,963.00	\$17,841.57	\$17,528.00
2-6550-851-171-	BUS DRIVER FOR CULTURAL ARTS	\$1,488.00	\$748.01	\$0.00
2-6550-851-211-	EMPLOYER'S SOCIAL SECURITY	\$115.00	\$57.21	\$0.00
2-6550-851-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$228.00	\$24.19	\$0.00
2-6550-851-232-	BUS DRIVER - WORK COMP	\$12.00	\$40.39	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$213,958.00</b>	<b>\$205,969.41</b>	<b>\$208,736.00</b>



# PRC 852

## Athletics

This program report code (PRC) pays salaries, social security and retirement for extended summer employment and during-the-year extra duty pay for coaches. Funds for athletic workshops, high school playoff expenses and travel reimbursements are included here as well. In addition, \$7,000 is allocated annually to each middle school for athletic supplies.

In addition to other duties, the Assistant Superintendent for auxiliary services also prepares the extra duty pay supplement schedules for all athletic coaches and oversees the PRC 852 budget.

PRC 852 - Athletics				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5501-852-192-	COACHING SUPPLEMENTS	\$700,000.00	\$646,649.18	<b>\$700,000.00</b>
2-5501-852-211-	COACHING SUPPLEMENTS	\$53,550.00	\$49,468.60	<b>\$53,550.00</b>
2-5501-852-221-	COACHING SUPPLEMENTS	\$106,470.00	\$78,650.52	<b>\$107,240.00</b>
2-5501-852-232-	COACHES - WORKERS COMP	\$5,545.00	\$5,089.02	<b>\$5,000.00</b>
2-5501-852-332-	HIGH SCHOOL PLAYOFF EXPENSES	\$23,655.00	\$16,379.60	<b>\$20,000.00</b>
2-5501-852-379-	STUDENT INSURANCE	\$4,563.00	\$0.00	<b>\$4,563.00</b>
2-5501-852-411-	MIDDLE SCHOOL ATHLETIC SUPPLIES	\$77,541.00	\$53,760.20	<b>\$72,854.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$971,324.00</b>	<b>\$849,997.12</b>	<b>\$963,207.00</b>



# PRC 860

## Reimbursement from Asheville City Schools



Like Buncombe County Schools, Asheville City Schools hires Transportation Safety Assistants (TSA's) to assist handicapped students on and off specially equipped buses and to assure the safe transportation of handicapped students while in route.

This budget represents .5 FTE of a TSA that is split between Asheville City Schools and Buncombe County Schools.

PRC 860 - Asheville City Schools Reimbursement				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6550-860-147-	ASHEVILLE CITY PAID TSA	\$12,500.00	\$10,257.46	<b>\$12,500.00</b>
2-6550-860-181-	LOCAL SUPPLEMENT	\$0.00	\$1,045.06	<b>\$0.00</b>
2-6550-860-184-	LONGEVITY PAY	\$0.00	\$315.36	<b>\$0.00</b>
2-6550-860-188-	ANNUAL LEAVE PAYOUT	\$379.00	\$0.00	<b>\$0.00</b>
2-6550-860-199-	OVERTIME-ASHEVILLE CITY PAID TSA	\$0.00	\$108.07	<b>\$0.00</b>
2-6550-860-211-	EMPLOYER'S SOC SECURITY-ASHEVILLE CT	\$956.00	\$828.19	<b>\$956.00</b>
2-6550-860-221-	EMPLOYER'S RET CONTRIB -ASHEVILLE CT TS	\$1,901.00	\$1,783.53	<b>\$1,901.00</b>
2-6550-860-231-	EMPLOYER-PAID HEALTH IN-ASHEVILLE CT TS	\$2,689.00	\$2,016.54	<b>\$2,689.00</b>
2-6550-860-232-	WORKERS' COMPENSATION PREMIUMS	\$500.00	\$20.44	<b>\$500.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$18,925.00</b>	<b>\$16,374.65</b>	<b>\$18,546.00</b>



# PRC 880

## Contracts with County Departments

The two nurses provided under the contract with the Buncombe County Health Center are shared between several schools only for funding purposes. In practice, however, the nurses provided under the contract are not distinguishable from other nurses serving Buncombe County Schools. Other school nurses are paid from a combination of state and county funds that are given directly to the County of Buncombe and budgeted in Health Center accounts.

PRC 880 - Buncombe County Contracts				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5320-880-341-	TELEPHONES FOR COUNTY SOCIAL WORKER	\$330.00	\$357.13	\$200.00
2-5840-880-311-	CONTRACT-BUNCOMBE COUNTY HEALTH DEF	\$151,752.00	\$151,752.04	\$151,752.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$152,082.00</b>	<b>\$152,109.17</b>	<b>\$151,952.00</b>



# PRC 890

## Superintendent's Office

The Superintendent is appointed by the Board and serves as secretary to the Board. His primary role is to serve as chief executive officer for Buncombe County Schools and to provide both administrative and instructional leadership.

The Superintendent plays an important role in defining not only a school district's mission but also its organizational culture and values. Superintendent Tony Baldwin, who took office on July 1, 2009, characterizes Buncombe County Schools' mission as follows:

The primary responsibilities of the public schools in a democratic society are to guide children and young adults in the acquisition of knowledge, to recognize and appreciate human differences, to equip students with essential skills and attitudes for living a productive, useful, and satisfying life, and to develop in students the desire to be lifelong learners.

In addition to providing leadership for staff, the Superintendent has the role of engaging the larger community in support of Buncombe County School's mission.

Two of the values that the new Superintendent brings to Buncombe County Schools are a commitment to teamwork and to transparency. This budget document is an example of both in that it represents the results of hundreds of hours of collaborative work between staff members in hammering out the 2014-15 spending plan and in that it is most detailed and comprehensive explanation of how Buncombe County Schools spends its money that has ever been produced.

Despite the overwhelming financial challenges ahead, the management team is enthusiastic about the future and the positive impact that they can have, jointly and severally, on the students of Buncombe County.

The Superintendent's Office budget provides funding for one administrative assistant and office operating expenditures. The Superintendent's Discretionary account provides a modest amount of funding for him to address critical needs within the district.

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<b>PRC 889 - Superintendent's Discretionary Fund</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5110-889-162-	SUBSTITUTE	\$4,800.00	\$0.00	\$4,800.00
2-5110-889-211-	EMPLOYER'S FICA	\$367.00	\$0.00	\$367.00
2-5110-889-232-	WORKERS COMPENSATION	\$39.00	\$0.00	\$0.00
2-6110-889-312-	WORKSHOP EXPENSES	\$500.00	\$200.00	\$0.00
2-6941-889-311-	SUPERINTENDENT DISCRETIONARY CONTRACT	\$1,513.00	\$1,405.75	\$1,800.00
2-6941-889-312-	WORKSHOP EXPENSES	\$500.00	\$0.00	\$1,000.00
2-6941-889-332-	SUPERINTENDENT DISCRETIONARY TRAVEL	\$748.00	\$666.51	\$600.00
2-6941-889-411-	SUPPLIES & MATERIALS - SUPERINTENDENT	\$650.00	\$0.00	\$750.00
2-6941-889-459-	OTHER FOOD PURCHASES	\$250.00	\$0.00	\$250.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$9,367.00</b>	<b>\$2,272.26</b>	<b>\$9,567.00</b>

<b>PRC 890 - Superintendent's Office</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6940-890-459-	FOOD PURCHASES-CENTRAL OFFICE	\$1,000.00	\$18.08	\$1,000.00
2-6941-890-151-	SUPERINTENDENT OFF ADMINISTRATIVE ASS	\$47,316.00	\$46,083.52	\$47,316.00
2-6941-890-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-6941-890-181-	SUPERINTEND OFF PERS LOCAL SUPPLEMEN	\$4,819.00	\$4,818.96	\$4,819.00
2-6941-890-184-	ADMINISTRATIVE ASSISTANT LONGEVITY	\$2,014.00	\$2,013.49	\$2,013.00
2-6941-890-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
2-6941-890-199-	OFFICE OF SUPT OT PAY	\$0.00	\$0.00	\$0.00
2-6941-890-211-	EMPLOYER'S SOC SECURITY-SUPER ADM AS	\$4,142.00	\$3,874.33	\$4,200.00
2-6941-890-221-	EMPLOYER'S RET CONTRIB -SUPER ADM ASS	\$8,236.00	\$8,048.48	\$8,410.00
2-6941-890-231-	EMPLOYER-PAID HEALTH IN-SUPER ADM ASS	\$5,378.00	\$5,377.44	\$5,471.00
2-6941-890-232-	SUPERINTENDENT OFF ADMIN ASST-WORK C	\$429.00	\$419.54	\$500.00
2-6941-890-311-	SUPERINTENDENT'S OFFICE CONTRACTED SE	\$36,000.00	\$26,200.00	\$36,000.00
2-6941-890-312-	SUPERINTENDENT'S OFFICE WORKSHOP EXP	\$2,576.00	\$1,986.38	\$2,300.00
2-6941-890-332-	MILEAGE REIMBURSEMENT	\$500.00	\$0.00	\$500.00
2-6941-890-361-	SUPERINTENDENT'S OFFICE MEMBERSHIPS	\$21,406.00	\$16,178.00	\$23,000.00
2-6941-890-411-	SUPERINTENDENT'S OFFICE SUPPLIES	\$5,973.00	\$4,100.63	\$2,500.00
2-6941-890-422-	SUPERINTENDENT REPAIR PARTS/MAINT	\$500.00	\$113.14	\$400.00
2-6941-890-423-	SUPERINTENDENT REPAIR GAS/DIESEL FUEL	\$1,200.00	\$950.36	\$1,000.00
2-6941-890-424-	SUPERINTENDENT REPAIR OIL	\$35.00	\$19.68	\$35.00
2-6941-890-459-	FOOD PURCHASES-SUPERINTENDENT OFFIC	\$6,000.00	\$2,677.15	\$5,000.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$147,524.00</b>	<b>\$122,879.18</b>	<b>\$145,214.00</b>



# PRC 891

## Assistant Superintendent's Office

The Assistant Superintendent supervises Buncombe County Schools' Auxiliary Services through Directors of the following departments:

- Facilities Planning
- Maintenance
- Transportation
- Technology
- Purchasing and Warehouse

He is also in charge of athletics and safe schools.

In addition, the Assistant Superintendent supervises the operation of the copy room, which provides photocopying services to all schools as well as central office departments.

The contract for the use of the US Cellular Center and Thomas Wolfe auditorium for graduations is also in this budget and is negotiated annually by the Assistant Superintendent.

The Assistant Superintendent's Office budget contains funding for one administrative assistant as well as copy room supplies and contracts.

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<b>PRC 891 - Associate Superintendent's Office</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5850-891-411-	SAFETY/SECURITY SUPPLIES-ATHLETICS&SA	\$6,000.00	\$2,565.10	<b>\$5,000.00</b>
2-6520-891-314-	PRINTING EXPENSE FOR CENTRAL COPY ROO	\$0.00	\$0.00	<b>\$1,000.00</b>
2-6520-891-315-	REPRODUCTION COST FOR CENTRAL COPY R	\$2,508.00	\$2,508.04	<b>\$4,000.00</b>
2-6520-891-342-	POSTAGE FOR CENTRAL MAIL ROOM	\$23,686.00	\$23,792.43	<b>\$24,000.00</b>
2-6520-891-411-	SUPPLIES FOR CENTRAL COPY ROOM	\$2,594.00	\$2,594.39	<b>\$3,000.00</b>
2-6850-891-312-	CPR TEACHER TRAINING	\$400.00	\$0.00	<b>\$400.00</b>
2-6850-891-332-	DIRECTOR SAFE SCHOOLS MILEAGE	\$300.00	\$0.00	<b>\$300.00</b>
2-6910-891-311-	CIVIC CENTER CONTRACTS FOR GRADUATION	\$13,915.00	\$13,257.95	<b>\$14,000.00</b>
2-6941-891-312-	WORKSHOP EXPENSES	\$420.00	\$420.00	<b>\$500.00</b>
2-6942-891-151-	ASSISTANT SUPERINTENDENT ADMIN ASSIST	\$35,130.00	\$35,130.12	<b>\$35,130.00</b>
2-6942-891-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6942-891-181-	ASSISTANT SUPER OFF PERS-LOCAL SUPPLE	\$3,784.00	\$3,783.51	<b>\$3,784.00</b>
2-6942-891-184-	LONGEVITY FOR ADMINISTRATIVE ASSISTANT	\$1,581.00	\$1,617.44	<b>\$1,581.00</b>
2-6942-891-187-	SUPPLEMENT - ADMINISTRATIVE ASSISTANT	\$1,200.00	\$1,200.00	<b>\$1,200.00</b>
2-6942-891-211-	EMPLOYER'S SOC SECURITY-ASSOC SUP AD	\$3,190.00	\$2,986.38	<b>\$3,247.00</b>
2-6942-891-221-	EMPLOYER'S RET CONTRIB -ASSOC SUP ADM	\$6,827.00	\$6,341.69	<b>\$6,388.00</b>
2-6942-891-231-	EMPLOYER-PAID HEALTH IN-ASSOC SUP ADM	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6942-891-232-	ADMINISTRATIVE ASSISTANT - WORKERS COI	\$330.00	\$330.57	<b>\$330.00</b>
2-6942-891-312-	WORKSHOP EXPENSES-ATHLETICS&SAFE SC	\$250.00	\$0.00	<b>\$250.00</b>
2-6942-891-361-	MEMBERSHIPS-ASSOC SUPERINTENDENT	\$80.00	\$0.00	<b>\$80.00</b>
2-6942-891-411-	SUPPLIES - ATHLETICS&SAFE SCHOOLS OFF	\$2,752.00	\$710.38	<b>\$4,500.00</b>
2-6942-891-422-	REPAIR PARTS/MAINT-ATHLETICS & SAFE SC	\$665.00	\$2.42	<b>\$665.00</b>
2-6942-891-423-	GASOLINE/DIESEL FUEL-ATHLETICS&SAFE SC	\$600.00	\$557.41	<b>\$600.00</b>
2-6942-891-424-	OIL FOR VEHICLE-ATHLETICS & SAFE SCHOO	\$17.00	\$17.26	<b>\$17.00</b>
2-6942-891-425-	ASST SUPERINTENDENT TIRES FOR VEHICLE	\$250.00	\$0.00	<b>\$250.00</b>
2-6942-891-459-	OTHER FOOD PURCHASES	\$450.00	\$0.00	<b>\$450.00</b>
2-6950-891-311-	CONTRACTED SERVICES	\$350.00	\$0.00	<b>\$350.00</b>
<b>Total Paid by Local Current Expense Fund</b>		<b>\$112,657.00</b>	<b>\$103,192.53</b>	<b>\$117,243.00</b>



# PRC 892

## Associate Superintendent's Office

Complementing the role of the Assistant Superintendent who focuses on auxiliary services, the Associate Superintendent focuses on the instructional areas.

The Associate Superintendent manages the instructional program not only through the Directors of Elementary, Middle, and High School Education and other Directors on her staff (such as the Director of Special Services, the Director of Federal Programs, and the Director of Career Technical Education) but also by making frequent school visits to view classroom instruction first-hand.

An important part of her job is evaluating the impact on student achievement of all instructional software in the schools, which is budgeted in the Technology PRC 015 budget. Software programs such as the SuccessMaker software installed in each elementary instructional computer lab are selected for their management component as well as their instructional features in order to make sure courses aligned with computer lab usage, performance outcomes and monitoring.

The local current expense budget in PRC 892 covers such expenses such as workshops, memberships, supplies, mileage, vehicle repair and contracted services.

Annual school climate surveys are purchased with these funds and are designed to gather data from students, staff and parents.

Each year, administrators attend a summer professional development in-service and these funds cover associated costs. Topics include leadership, legal updates and utilizing best instructional practices.

PRC 892 - Assistant Superintendent's Office				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5110-892-129-	DIFFERENTIAL PAY	\$618.00	\$618.20	<b>\$618.00</b>
2-5110-892-134-	MENTOR TEACHER PAY	\$45,095.00	\$45,095.30	<b>\$45,000.00</b>
2-5110-892-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-5110-892-181-	LOCAL SUPPLEMENT	\$1,786.00	\$1,786.30	<b>\$4,644.00</b>
2-5110-892-184-	LONGEVITY	\$1,590.00	\$408.94	<b>\$0.00</b>
2-5110-892-187-	NATIONAL BOARD SUPPLEMENT	\$2,400.00	\$2,400.00	<b>\$2,400.00</b>
2-5110-892-211-	EMPLOYERS SOCIAL SECURITY	\$3,939.00	\$3,939.07	<b>\$4,086.00</b>
2-5110-892-232-	WORKERS COMPENSATION	\$392.00	\$408.24	<b>\$400.00</b>
2-5110-892-411-	KINDERGARTEN ASSESSMENT SUPPLIES	\$500.00	\$500.00	<b>\$1,000.00</b>

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2-5117-892-187-	NATIONAL BOARD PAY	\$4,448.00	\$910.00	\$0.00
2-5117-892-211-	EMPLOYER'S FICA	\$348.00	\$69.62	\$0.00
2-5117-892-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$692.00	\$138.42	\$0.00
2-5117-892-232-	WORKERS COMPENSATION	\$36.00	\$7.21	\$0.00
2-5330-892-181-	LSU ON PAYMENT IN LIEU OF NBPTS	\$394.00	\$236.16	\$0.00
2-5330-892-184-	LONGEVITY ON PAYMENT IN LIEU OF NBPTS	\$0.00	\$0.00	\$0.00
2-5330-892-187-	PAYMENT IN LIEU OF NBPTS	\$0.00	\$0.00	\$0.00
2-5330-892-211-	EMPLOYER'S SOC SECUIRTY-NBPTS REPLAC	\$30.00	\$18.06	\$0.00
2-5330-892-221-	EMPLOYER'S RET CONTRIY-NBPTS REPLACE	\$60.00	\$35.94	\$0.00
2-5330-892-232-	WORKERS COMP PREMIUMS	\$3.00	\$3.24	\$0.00
2-5331-892-181-	LOCAL SUPPLEMENT	\$403.00	\$403.20	\$100.00
2-5331-892-184-	LONGEVITY PAY	\$848.00	\$847.80	\$0.00
2-5331-892-187-	NATIONAL BOARD SUPPLEMENT	\$10,380.00	\$10,380.00	\$0.00
2-5331-892-211-	EMPLOYERS SOCIAL SECURITY	\$890.00	\$889.77	\$0.00
2-5331-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$1,769.00	\$1,769.05	\$0.00
2-5331-892-232-	TITLE 1 - WORKERS COMP	\$100.00	\$92.22	\$0.00
2-5874-892-184-	LONGEVITY ON PAYMENT IN LIEU OF NBPTS	\$82.00	\$81.99	\$3,000.00
2-5874-892-187-	NATIONAL BOARD SUPPLEMENT	\$7,800.00	\$3,000.00	\$0.00
2-5874-892-211-	EMPLOYER-PAID SOCIAL SECURITY	\$598.00	\$235.78	\$230.00
2-5874-892-221-	EMPLOYER-PAID RETIREMENT CONTRIBUTION	\$730.00	\$3.35	\$0.00
2-5874-892-232-	WORKERS COMP	\$62.00	\$24.44	\$50.00
2-6110-892-181-	LOCAL SUPPLEMENT	\$2,227.00	\$2,227.25	\$22,098.00
2-6110-892-184-	LONGEVITY	\$513.00	\$512.72	\$0.00
2-6110-892-187-	NATIONAL BOARD SUPPLEMENT	\$22,098.00	\$22,098.00	\$0.00
2-6110-892-211-	EMPLOYERS SOCIAL SECURITY	\$1,900.00	\$1,900.35	\$1,691.00
2-6110-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$3,778.00	\$3,777.95	\$3,385.00
2-6110-892-232-	WORKERS COMP	\$193.00	\$196.93	\$100.00
2-6110-892-311-	CONTRACTED SERVICES	\$7,384.00	\$0.00	\$13,500.00
2-6110-892-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$4,500.00
2-6114-892-411-	SUPPLIES FOR GLOBAL INITIATIVE	\$0.00	\$0.00	\$4,000.00
2-6117-892-181-	LOCAL SUPPLEMENT	\$2,213.00	\$2,212.00	\$0.00
2-6117-892-184-	LONGEVITY	\$98.00	\$98.07	\$0.00
2-6117-892-187-	NATIONAL BOARD SUPPLEMENT	\$21,370.00	\$21,370.00	\$28,580.00
2-6117-892-211-	EMPLOYERS SOCIAL SECURITY	\$1,811.00	\$1,811.13	\$2,186.00
2-6117-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$3,602.00	\$3,601.77	\$4,378.00
2-6117-892-231-	EMPLOYER'S HOSPITALIZATION CONTRIBUTIO	\$8.00	\$8.08	\$0.00
2-6117-892-232-	MATH/SCIENCE SPECIALIST-WORKERS COMF	\$157.00	\$187.75	\$200.00
2-6117-892-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$2,000.00
2-6623-892-312-	GENERAL ADMINISTRATIVE STAFF DEVELOPM	\$5,030.00	\$2,825.63	\$4,500.00
2-6720-892-314-	SCHOOL CLIMATE SURVEYS	\$1,600.00	\$0.00	\$1,600.00
2-6860-892-181-	LOCAL SUPPLEMENT	\$482.00	\$482.35	\$0.00
2-6860-892-187-	NATIONAL BOARD PAY	\$5,742.00	\$5,742.00	\$16,698.00
2-6860-892-211-	EMPLOYER'S FICA	\$476.00	\$476.19	\$1,277.00
2-6860-892-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$946.00	\$946.77	\$2,558.00
2-6860-892-232-	WORKERS COMPENSATION	\$100.00	\$49.30	\$100.00
2-6942-892-312-	ASSOCIATE SUPERINTENDENT WORKSHOPS	\$1,776.00	\$1,811.09	\$1,800.00
2-6942-892-361-	MEMBERSHIPS-ASSOCIATE SUPERINTENDEN	\$300.00	\$223.63	\$300.00
2-6942-892-411-	SUPPLIES-OPERATION OF ASSOC SUPER OF	\$500.00	\$390.87	\$500.00
2-6942-892-422-	ASSOCIATE SUPERINTENDENT VEHICLE CHAF	\$275.00	\$68.96	\$275.00
2-6942-892-423-	ASSOCIATE SUPERINTENDENT VEHICLE CHAF	\$850.00	\$352.09	\$850.00
2-6942-892-424-	ASSOCIATE SUPERINTENDENT VEHICLE CHAF	\$25.00	\$15.50	\$25.00
2-6942-892-425-	TIRES-ASSOCIATE SUPERINTDENDET VEHICL	\$425.00	\$0.00	\$425.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$171,872.00</b>	<b>\$147,688.68</b>	<b>\$179,804.00</b>





# PRC 894

## Finance

Finance functions budgeted in PRC 894 include payroll, accounts payable, budget, internal audit, accounting, and financial management activities such as financial reporting and cash management. Purchasing/Risk Management is also included because the Chief Financial Officer serves in an advisory capacity although these functions have been transferred to the Assistant Superintendent.

Buncombe County Schools has also received the State Treasurer's Award for Excellence in Accounting and Financial Management three times: in 2001 for the Capital Outlay Budgeting System (CORD) written in Microsoft Access, in 2002 for a time-keeping system written in Microsoft Excel, and in 2008 for a student population projection system also written in Excel.

PRC 894 - Finance				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5403-894-311-	BOOKKEEPING SOFTWARE LICENSE FOR SCH	\$28,296.00	\$28,296.00	\$30,000.00
2-5403-894-418-	COMPUTER SOFTWARE-SCHOOL BOOKKEEPE	\$5,824.00	\$5,824.01	\$4,000.00
2-6610-894-311-	CONTRACTED SERVICES-FINANCIAL MANAGEM	\$56,311.00	\$56,311.04	\$54,000.00
2-6610-894-312-	WORKSHOPS-FINANCIAL MANAGEMENT	\$1,140.00	\$982.59	\$1,500.00
2-6610-894-313-	ADVERTISING-FINANCIAL MANAGEMENT	\$27,684.00	\$27,682.01	\$25,000.00
2-6610-894-332-	MILEAGE REIMBURS-FINANCIAL MANAGEMEN	\$500.00	\$0.00	\$500.00
2-6610-894-361-	MEMBERSHIPS-FINANCIAL MANAGEMENT	\$350.00	\$60.00	\$350.00
2-6610-894-362-	BANK SERVICE CHARGES	\$100.00	\$20.00	\$100.00
2-6610-894-375-	FIDELITY BOND PREMIUM	\$1,310.00	\$1,310.11	\$1,000.00
2-6610-894-411-	SUPPLIES-FINANCIAL MANAGEMENT FUNCTIO	\$7,902.00	\$7,902.19	\$6,500.00
2-6610-894-418-	COMPUTER SOFTWARE -FINANCIAL MANAGE	\$280.00	\$0.00	\$280.00

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2-6611-894-151-	ADMINISTRATIVE SPECIALISTS-FINANCE MGM	(\$1,003.00)	\$1,118.92	\$0.00
2-6611-894-153-	ADMINISTRATIVE SPECIALISTS-FINANCE MGM	\$146,455.00	\$136,454.64	\$141,455.00
2-6611-894-180-	BONUS PAY	\$0.00	\$0.00	\$2,250.00
2-6611-894-181-	FINANCIAL MANAGEMENT SRV LOC SUPPLEM	\$14,696.00	\$14,696.18	\$15,235.00
2-6611-894-184-	LONGEVITY PAY	\$1,756.00	\$1,733.97	\$1,756.00
2-6611-894-185-	BONUS LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
2-6611-894-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
2-6611-894-211-	EMPLOYER'S SOC SECURITY-FINANCIAL MGM	\$11,779.00	\$11,243.91	\$12,293.00
2-6611-894-221-	EMPLOYER'S RET CONTRIB -FINANCIAL MGMT	\$23,420.00	\$23,253.69	\$24,274.00
2-6611-894-231-	EMPLOYER-PAID HEALTH IN-FINANCIAL MGMT	\$16,134.00	\$16,132.32	\$16,413.00
2-6611-894-232-	WORKERS COMP	\$1,299.00	\$1,221.09	\$1,100.00
2-6611-894-311-	CONTRACTED SERVICES-FINANCIAL MANAGEM	\$250.00	\$100.00	\$250.00
2-6611-894-312-	WORKSHOPS FOR FINANCIAL MANAGEMENT S	\$2,000.00	\$1,364.40	\$2,000.00
2-6611-894-332-	MILEAGE REIMB FINANCIAL MANAGEMENT STA	\$100.00	\$0.00	\$100.00
2-6611-894-411-	SUPPLIES FOR FINANCIAL MANAGEMENT STA	\$500.00	\$0.00	\$500.00
2-6611-894-422-	PARTS - FINANCE	\$100.00	\$0.00	\$100.00
2-6611-894-423-	GAS - FINANCE	\$250.00	\$91.71	\$250.00
2-6612-894-312-	PURCHASING WORKSHOPS	\$1,595.00	\$1,594.70	\$500.00
2-6612-894-314-	PRINTING EXPENSE-PURCHASING DEPT	\$16.00	\$0.00	\$16.00
2-6612-894-332-	PURCHASING MILEAGE REIMBURSEMENTS	\$50.00	\$0.00	\$50.00
2-6612-894-361-	PURCHASING CAGP MEMBERSHIP	\$50.00	\$50.00	\$50.00
2-6612-894-411-	PURCHASING SUPPLIES	\$145.00	\$145.15	\$500.00
2-6615-894-153-	MANAGER PAYROLL DIVISION	\$40,365.00	\$40,365.12	\$40,365.00
2-6615-894-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-6615-894-181-	PAYROLL SUPERVISOR/LOCAL SUPPLEMENT	\$4,347.00	\$4,347.32	\$4,347.00
2-6615-894-184-	LONGEVITY-PAYROLL SUPERVISOR	\$605.00	\$597.98	\$605.00
2-6615-894-211-	EMPLOYER'S SOC SECURITY-PAYROLL MGMT	\$3,467.00	\$3,427.11	\$3,524.00
2-6615-894-221-	EMPLOYER'S RET CONTRIB -PAYROLL MGMT	\$6,893.00	\$6,891.74	\$6,943.00
2-6615-894-231-	EMPLOYER-PAID HEALTH IN-PAYROLL MGMT	\$5,378.00	\$5,377.44	\$5,471.00
2-6615-894-232-	PAYROLL SUPERVISOR - WORKERS COMP	\$359.00	\$359.24	\$270.00
2-6615-894-311-	CONTRACTED SERVICES - PAYROLL SERVICE	\$9,780.00	\$9,780.00	\$5,245.00
2-6615-894-312-	WORKSHOPS FOR PAYROLL STAFF	\$500.00	\$135.00	\$500.00
2-6615-894-332-	LOCAL TRAVEL FOR PAYROLL STAFF	\$50.00	\$0.00	\$50.00
2-6615-894-362-	EMPLOYEE BANK SERVICE CHARGES	\$62.00	\$0.00	\$62.00
2-6615-894-411-	SUPPLIES FOR PAYROLL STAFF	\$0.00	\$0.00	\$500.00
2-6616-894-153-	ACCOUNTS PAYABLE SUPERVISOR	\$39,324.00	\$39,323.88	\$39,324.00
2-6616-894-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
2-6616-894-181-	ACCOUNT PAYABLE SUPERV-LOCAL SUPPLEM	\$4,235.00	\$4,235.16	\$4,235.00
2-6616-894-184-	LONGEVITY PAY	\$885.00	\$884.79	\$1,278.00
2-6616-894-211-	EMPLOYER'S SOC SECURITY-ACCT PAYABLE	\$3,400.00	\$3,050.06	\$3,487.00
2-6616-894-221-	EMPLOYER'S RET CONTRIB -ACCT PAYABLE M	\$6,760.00	\$6,759.90	\$6,869.00
2-6616-894-231-	EMPLOYER-PAID HEALTH IN-ACCT PAYABLE M	\$5,378.00	\$5,377.44	\$5,471.00
2-6616-894-232-	WORKERS COMP	\$352.00	\$352.37	\$250.00
2-6616-894-311-	CONTRACTED SERVICES-ACCOUNTS PAYABLE	\$1,000.00	\$673.20	\$2,305.00
2-6616-894-312-	WORKSHOPS FOR ACCOUNTS PAYABLE STAFF	\$150.00	\$0.00	\$150.00
2-6616-894-332-	MILEAGE REIMBURSEMENT	\$50.00	\$0.00	\$50.00
2-6616-894-362-	BANK SERVICE CHARGES	\$33.00	\$0.00	\$33.00
2-6616-894-363-	ASSESSMENTS	\$75.00	\$75.32	\$6,252.00
2-6616-894-411-	SUPPLIES FOR ACCOUNTS PAYABLE STAFF	\$150.00	\$103.43	\$207.00

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2-6617-894-152-	ACCOUNTING OFFICE PERSONNEL	\$36,041.00	\$36,041.28	<b>\$36,041.00</b>
2-6617-894-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6617-894-181-	ACCOUNTING OFFICE PERSONNEL	\$3,882.00	\$3,881.64	<b>\$3,882.00</b>
2-6617-894-211-	ACCOUNTING OFFICE PERSONNEL	\$3,055.00	\$2,979.74	<b>\$3,111.00</b>
2-6617-894-221-	ACCOUNTING OFFICE PERSONNEL	\$6,072.00	\$6,072.25	<b>\$6,116.00</b>
2-6617-894-231-	ACCOUNTING OFFICE PERSONNEL	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6617-894-232-	ACCOUNTING OFFICE PERSONNEL-WORKERS	\$380.00	\$316.53	<b>\$380.00</b>
2-6617-894-312-	STAFF DEVELOPMENT-ACCOUNTING	\$250.00	\$165.00	<b>\$360.00</b>
2-6617-894-332-	TRAVEL-ACCOUNTING	\$8.00	\$0.00	<b>\$50.00</b>
2-6617-894-411-	SUPPLIES-ACCOUNTING SERVICES	\$0.00	\$0.00	<b>\$2,031.00</b>
2-6618-894-153-	BUDGET ADMINISTRATIVE SPECIALISTS	\$37,721.00	\$37,720.86	<b>\$36,041.00</b>
2-6618-894-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6618-894-181-	BUDGET OFFICE STAFF LOCAL SUPPLEMENT	\$4,063.00	\$4,062.54	<b>\$3,882.00</b>
2-6618-894-184-	LONGEVITY PAY	\$25.00	\$25.19	<b>\$0.00</b>
2-6618-894-188-	ANNUAL LEAVE PAYOUT	\$378.00	\$377.51	<b>\$0.00</b>
2-6618-894-211-	EMPLOYER'S SOC SECURITY-BUDGET MGMT	\$3,304.00	\$3,303.79	<b>\$3,111.00</b>
2-6618-894-221-	EMPLOYER'S RET CONTRIB -BUDGET MGMT	\$6,072.00	\$6,072.25	<b>\$6,116.00</b>
2-6618-894-231-	EMPLOYER-PAID HEALTH IN-BUDGET MGMT	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6618-894-232-	BUDGET STAFF - WORKERS COMP	\$350.00	\$334.47	<b>\$350.00</b>
2-6618-894-312-	WORKSHOPS FOR BUDGET STAFF	\$501.00	\$500.73	<b>\$1,200.00</b>
2-6618-894-411-	SUPPLIES FOR BUDGET STAFF	\$0.00	\$0.00	<b>\$200.00</b>
2-6931-894-153-	INTERNAL AUDITOR	\$36,041.00	\$34,161.45	<b>\$36,041.00</b>
2-6931-894-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6931-894-181-	INTERNAL AUDITOR - LOCAL SUPPLEMENT	\$3,882.00	\$3,881.64	<b>\$3,882.00</b>
2-6931-894-187-	SUPPLEMENT - CPA LICENSE	\$3,036.00	\$3,036.00	<b>\$3,036.00</b>
2-6931-894-211-	EMPLOYER'S SOC SECURITY-INTERNAL AUDIT	\$3,287.00	\$3,029.15	<b>\$3,344.00</b>
2-6931-894-221-	EMPLOYER'S RET CONTRIB -INTERNAL AUDIT	\$6,534.00	\$6,248.11	<b>\$6,581.00</b>
2-6931-894-231-	EMPLOYER-PAID HEALTH IN-INTERNAL AUDIT	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6931-894-232-	INTERNAL AUDITOR - WORKERS COMP	\$341.00	\$325.70	<b>\$260.00</b>
2-6931-894-312-	INTERNAL AUDIT STAFF DEVELOPMENT	\$594.00	\$593.50	<b>\$1,200.00</b>
2-6931-894-332-	MILEAGE REIMBURSEMENT-INTERNAL AUDITO	\$12.00	\$12.08	<b>\$300.00</b>
2-6931-894-423-	GAS/FUEL INTERNAL AUDITOR	\$0.00	\$0.00	<b>\$100.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$654,850.00</b>	<b>\$638,978.86</b>	<b>\$657,893.00</b>



# PRC 895

## Facilities Planning

The Facilities Department is responsible for long range planning, design, renovations, and new construction of over 4 million square feet of school buildings at 42 campuses in the Buncombe County Schools District. The Director acts as a coordinator and mediator to minimize conflict between current capital improvements initiated by school staff, Departments, PTO’s, Advisory Councils, Booster Clubs and other groups, in relation to master planning.

The Facilities Goal, endorsed by the Board of Education, emphasizes High Performance Schools that are energy efficient, sustainable, economical to maintain, and promote education through an environment that supports student, teacher and staff performance.

The Facilities Department monitors and addresses Life Safety Code issues such as fire safety, emergency egress and handicapped accessibility; essential building systems such as roofs, windows and structure; and facility related guidelines established by the NC Department of Public Instruction.

Each spring, the Facilities Director and Superintendent prepare and present the “Enrollment and Facilities Needs Report” to the Board of Education. The report identifies short and long term facility needs, priorities and strategies based upon current and 5 year projected enrollments in relation to school capacities.

PRC 895 - Facilities Planning				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6570-895-232-	FACILITIES PLANNING - WORKERS COMP	\$469.00	\$0.00	<b>\$200.00</b>
2-6570-895-311-	CONTRACTED SERVICES-FACILITIES PLANNING	\$18,573.00	\$11,792.80	<b>\$20,000.00</b>
2-6570-895-312-	WORKSHOP EXPENSE-FACILITIES PLANNING	\$858.00	\$825.00	<b>\$600.00</b>
2-6570-895-361-	MEMBERSHIPS-RESIDENT ARCHITECT	\$900.00	\$658.00	<b>\$900.00</b>
2-6570-895-411-	SUPPLIES FOR FACILITIES PLANNING	\$3,900.00	\$3,482.52	<b>\$3,000.00</b>
2-6570-895-422-	REPAIR PARTS/MATERIALS-FACILITIES PLANNING	\$500.00	\$458.56	<b>\$500.00</b>
2-6570-895-423-	GAS/DIESEL FUEL-FACILITIES PLANNING VEHICLE	\$1,500.00	\$654.71	<b>\$1,500.00</b>
2-6570-895-424-	OIL-FACILITIES PLANNING VEHICLE	\$35.00	\$17.26	<b>\$35.00</b>
2-6570-895-425-	TIRES-FACILITIES PLANNING VEHICLE	\$500.00	\$0.00	<b>\$500.00</b>
<b>Total Paid by Local Current Expense Fund</b>		<b>\$27,235.00</b>	<b>\$17,888.85</b>	<b>\$27,235.00</b>



# PRC 896

## Student Services

The Student Services department serves as custodian of student records after students leave, processing over 2,500 record requests each year for transcripts and other records from former students. The Department assists school employees who maintain cumulative records on the 25,000 current students. Departmental staff members also serve as a resource to school personnel on enrollment/ withdrawal forms, policies, and procedures and train school staff to process affidavits and residency forms, and coordinating withdrawal protocols with the NCWISE team.

Student Services also has significant data collection, analysis, and reporting responsibilities including reporting monthly and annual dropout numbers; preparing yearly statistics on discipline, attendance, and school health; providing other statistical information to counselors and social workers; and maintaining the annual attendance backup for schools.

The director coordinates counseling, social work, and mental health/day treatment services and programs in all schools and provides supervisory and budgetary oversight for the Student Response Team and the Graduation Initiative as well as for the Student Services department.

In addition, he serves as liaison to the Buncombe County Health Center for school nurse program and immunization verification as well as special health issues like H1N1. He likewise coordinates social work activities with the Buncombe County Department of Social Services and oversees homeless services under the McKinney-Vento Federal grant. He also serves on community collaborative committees and works directly with the Department of Juvenile Justice

The Student Services department provides oversight and training for Section 504 planning, investigates and handles complaints from the Office of Civil Rights, and receives and processes student sexual harassment complaints under Title IX. Staff also arrange for deaf interpreters when needed for parent conferences and student performances.

Student Services staff are responsible for notifying DMV of academic failures, dropouts, and violent acts for the NC Lose Control, Lose Your License program. Although approximately 1,000 students enter the program each year, only about 140 licenses are actually revoked.

The Student Services department also approves GED forms for students who have withdrawn from school.

Budget Resource Document – 2015-2016

<b>PRC 896 - Student Services</b>				
<b>Account</b>	<b>Description</b>	<b>2014-15 Budget</b>	<b>2014-15 Actuals (unaudited)</b>	<b>2015-16 Initial Budget</b>
<b>Total Appropriations</b>				
2-5110-896-121-	BEHAVIORAL OUTREACH SPECIALIST	\$21,750.00	\$21,750.00	<b>\$21,750.00</b>
2-5110-896-180-	BONUS PAY	\$0.00	\$0.00	<b>\$375.00</b>
2-5110-896-181-	LOCAL SUPPLEMENT - OUTREACH SPECIALIS	\$1,827.00	\$1,827.00	<b>\$1,827.00</b>
2-5110-896-184-	LONGEVITY - OUTREACH SPECIALIST	\$440.00	\$32.53	<b>\$0.00</b>
2-5110-896-211-	SOCIAL SECURITY - OUTREACH SPECIALIST	\$1,804.00	\$1,700.17	<b>\$1,832.00</b>
2-5110-896-221-	EMPLOYERS RETIREMENT - OUTREACH SPEC	\$3,653.00	\$3,653.06	<b>\$3,612.00</b>
2-5110-896-231-	HEALTH INSURANCE -OUTREACH SPECIALIST	\$2,689.00	\$2,688.72	<b>\$2,736.00</b>
2-5110-896-232-	WORKERS COMP PREMIUMS	\$187.00	\$190.42	<b>\$140.00</b>
2-5320-896-332-	MILEAGE REIMB-SOCIAL WORKERS	\$7,622.00	\$7,621.53	<b>\$10,000.00</b>
2-5830-896-332-	MILEAGE REIMB-GUIDANCE COUNSELORS	\$4,506.00	\$3,184.37	<b>\$2,000.00</b>
2-5840-896-311-	PRIVATE DUTY NURSE-OUT DISTRICT STUDEN	\$18,006.00	\$9,597.38	<b>\$25,000.00</b>
2-6300-896-131-	SOCIAL WORKER	\$44,165.00	\$44,165.00	<b>\$44,165.00</b>
2-6300-896-180-	BONUS PAY	\$0.00	\$0.00	<b>\$750.00</b>
2-6300-896-181-	LOCAL SUPPLEMENT	\$2,827.00	\$2,826.56	<b>\$2,827.00</b>
2-6300-896-184-	LONGEVITY	\$1,018.00	\$1,018.21	<b>\$0.00</b>
2-6300-896-187-	SOCIAL WORKER	\$0.00	\$0.00	<b>\$0.00</b>
2-6300-896-211-	SOCIAL WORKER SOCIAL SECURITY	\$3,620.00	\$3,619.84	<b>\$3,652.00</b>
2-6300-896-221-	SOCIAL WORKER RETIREMENT	\$7,302.00	\$7,302.23	<b>\$7,199.00</b>
2-6300-896-231-	SOCIAL WORKER HEALTH INSURANCE	\$5,378.00	\$5,377.44	<b>\$5,471.00</b>
2-6300-896-232-	WORKERS COMP PREMIUMS	\$372.00	\$380.71	<b>\$380.00</b>
2-6820-896-311-	CONTRACTED SERVICES-STUDENT ACCOUNT	\$1,566.00	\$1,565.99	<b>\$1,500.00</b>
2-6820-896-312-	WORKSHOP EXPENSE	\$2,000.00	\$2,000.00	<b>\$2,000.00</b>
2-6820-896-319-	MICROFILMING	\$8,109.00	\$6,167.52	<b>\$8,000.00</b>
2-6820-896-332-	MILEAGE REIMB-STUDENT ACCOUNTING	\$0.00	\$0.00	<b>\$100.00</b>
2-6820-896-422-	REPAIR PARTS/MATERIALS-STUDENT SERVIC	\$0.00	\$0.00	<b>\$250.00</b>
2-6820-896-423-	GAS/DIESEL FUEL-STUDENT SERVICES VEHIC	\$160.00	\$183.30	<b>\$500.00</b>
2-6820-896-424-	OIL-STUDENT SERVICES VEHICLE	\$0.00	\$0.00	<b>\$30.00</b>
<b>Total Paid by Local Current Expense Fund</b>		<b>\$139,001.00</b>	<b>\$126,851.98</b>	<b>\$146,096.00</b>



# PRC 897

## Communications

The Communications Department is responsible for internal and external communications and PR with District stakeholders such as employees, parents, the community at large, and the media. Within the department's budget is funding for the internal and external publications and e-newsletters, and employee and student recognition programs such as "Teacher of the Year" and "Top Scholar."

Communications manages both the Public and Employee sections of the District web site and provides oversight for individual school sites as well. This entails content generation and daily updating of the District's home page, and ongoing training and support for web managers and other web users at the central office and at all school sites. By utilizing Communications staff to do the training, the District saves approximately \$18,000 per year in outside training expenses. The expense of hosting the District web site and its 42 separate school sites is budgeted in PRC 015. A member of the Technology staff files for E-Rate reimbursement for that expense as well as for other telecommunication and internet services.

With assistance from other departments, Communications handles the updating of employee and student data, training employees on the use of the system, and creating/scheduling district-wide messages typically related to weather, health and safety, and often translated into other languages such as Spanish and Russian.

Communications responds daily to both public and media requests for information on a wide variety of topics. With a goal of developing improved parental and public support, Communications proactively identifies appropriate events, issues, accomplishments, and programs and obtains media coverage for them. The department also coordinates a variety of community and parental outreach activities, as well as a new video production effort at all of the district's middle and high schools.

Between fiscal years 2012-13 and 2014-15, the school system Grant Writer is now accounted for in this budget.

Budget Resource Document – 2015-2016

<b>PRC 897 Communications</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-6510-897-311-	COMMUNICATIONS DEPT-CONTRACTED SERV	\$9,299.00	\$5,743.10	\$9,000.00
2-6510-897-411-	COMMUNICATIONS DEPT-OFFICE SUPPLIES	\$2,300.00	\$15.10	\$1,500.00
2-6622-897-162-	TEACHER OF THE YEAR - SUBS	\$2,000.00	\$1,332.00	\$1,224.00
2-6622-897-211-	TEACHER OF THE YEAR - SOC SEC	\$153.00	\$101.94	\$94.00
2-6622-897-232-	WORKERS COMP	\$16.00	\$12.82	\$16.00
2-6622-897-311-	EMPLOYEE RECOGNITION EVENTS-CONTRAC	\$4,918.00	\$4,917.59	\$5,000.00
2-6622-897-459-	OTHER FOOD PURCHASES	\$0.00	\$0.00	\$166.00
2-6940-897-311-	RECOGNITION EVENT CONTRACTS	\$8,871.00	\$7,012.62	\$8,871.00
2-6940-897-411-	DVD'S FOR KINDERGARTEN PARENTS	\$250.00	\$0.00	\$250.00
2-6940-897-459-	OTHER FOOD PURCHASES	\$700.00	\$193.50	\$700.00
2-6950-897-113-	DIRECTOR OF COMMUNICATIONS	\$69,700.00	\$69,700.08	\$69,700.00
2-6950-897-152-	COMMUNICATIONS ADMIN SPECIALIST (WEB)	\$85,000.00	\$75,327.53	\$84,998.00
2-6950-897-153-	COMMUNICATIONS ADMIN SPECIALIST (WEB)	\$50,500.00	\$50,500.01	\$0.00
2-6950-897-180-	BONUS PAY	\$0.00	\$0.00	\$2,250.00
2-6950-897-181-	COMMUNICATION SPECIALIST LOC SUPPLEM	\$19,535.00	\$19,307.71	\$16,661.00
2-6950-897-184-	LONGEVITY PAY	\$0.00	\$0.00	\$728.00
2-6950-897-188-	ANNUAL LEAVE PAYOUT	\$2,761.00	\$2,761.23	\$0.00
2-6950-897-199-	OVERTIMEPAY	\$12.00	\$12.44	\$100.00
2-6950-897-211-	EMPLOYER'S SOC SECURITY-COMMUN ADM S	\$17,379.00	\$16,360.53	\$13,337.00
2-6950-897-221-	EMPLOYER'S RET CONTRIB -COMMUN ADM S	\$34,554.00	\$32,944.36	\$26,364.00
2-6950-897-231-	EMPLOYER-PAID HEALTH IN-COMMUN ADM S	\$21,512.00	\$20,165.40	\$16,413.00
2-6950-897-232-	DIRECTOR OF COMMUNICATIONS-WORKERS	\$1,800.00	\$1,725.30	\$1,800.00
2-6950-897-311-	CONTRACTED SRVCS-SCH WIRES,I-CONTACT	\$585.00	\$585.00	\$1,000.00
2-6950-897-312-	WORKSHOP EXPENSE-COMMUNICATIONS DE	\$1,736.00	\$1,352.20	\$3,500.00
2-6950-897-314-	PRINTING-COMMUNICATIONS DEPARTMENT	\$4,616.00	\$936.25	\$9,000.00
2-6950-897-319-	NOTIFICATION SYSTEM EXPENSE	\$38,643.00	\$38,143.50	\$31,719.00
2-6950-897-332-	MILEAGE REIMBURSEMENT-COMMUNICATION	\$424.00	\$100.00	\$500.00
2-6950-897-349-	SUBSCRIPTIONS FOR GRANT WRITER	\$976.00	\$971.25	\$0.00
2-6950-897-361-	MEMBERSHIPS-COMMUNICATIONS	\$1,684.00	\$983.72	\$2,814.00
2-6950-897-411-	SUPPLIES- PUBLIC RELATIONS	\$12,860.00	\$8,777.90	\$11,409.00
2-6950-897-422-	REPAIR PARTS/MATERIALS-COMMUNICATION	\$150.00	\$4.55	\$150.00
2-6950-897-423-	GAS/DIESEL FUEL-COMMUNICATIONS VEHICL	\$494.00	\$516.98	\$500.00
2-6950-897-424-	OIL-COMMUNICATIONS VEHICLE	\$50.00	\$17.37	\$50.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$393,478.00</b>	<b>\$360,521.98</b>	<b>\$319,814.00</b>





# PRC 898

## Personnel

The Personnel Department oversees and facilitates the hiring process and the provision of benefits for the school system's approximately 4000 permanent employees.

With regard to the hiring process, the department maintains the Human Resources Management System (HRMS) software that includes an electronic database of applicants, allows for the advertisement of positions and enables schools/departments to electronically recommend candidates for employment. Once an applicant is recommended for employment, the department performs a number of important functions prior to seeking final approval for employment by the Board of Education. For example, the department performs criminal history reviews and makes a determination about eligibility for employment. The department also reviews credentials for licensed and paraprofessional employees. In addition, the department performs a number of functions in order to maintain the system's compliance with state and federal law. The compliance functions include reporting all new employees through the US Homeland Security E-verify system to ensure US citizenship and reporting new hires to the NC Department of Administration for the purposes of child support enforcement.

The Benefits services provided to employees by the Personnel Department include enrollment in and assistance with the NC State Health Plan and the NC Retirement System. The department also manages the system's cafeteria benefits plan that enables employees to have the tax benefits of medical spending and dependent care accounts, as well as the ability to purchase a variety of insurance products with pre-tax dollars through convenient payroll deductions. The department also manages employee contributions to the state 401k plan and private 403(b) annuity plans.

There are over 500 active substitute teachers in our system that performs an important function in schools each day. The department maintains a software system (Aesop) that assists schools, teachers and substitute teachers in filling substitute positions each day. In addition, the department hires and oversees the performance of the system's eligible substitute teachers.

Teacher recruitment has become an important aspect of education recently because of the shortage of qualified teachers in certain subject areas, like mathematics and special education. The department spearheads the recruitment effort of the system by, in part, organizing and participating in career fairs in North Carolina and in other areas of the country.

Budget Resource Document – 2015-2016

<b>PRC 898 - Personnel</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
2-5840-898-311-	HEALTH SERVICES FOR STUDENT	\$600.00	\$0.00	<b>\$600.00</b>
2-6520-898-144-	INTERPRETER	\$100.00	\$0.00	<b>\$100.00</b>
2-6520-898-211-	EMPLOYER'S FICA	\$8.00	\$0.00	<b>\$0.00</b>
2-6520-898-311-	CONVERSION OF FILES TO ELEC MEDIUM	\$25,000.00	\$18,000.00	<b>\$23,500.00</b>
2-6620-898-144-	INTERPRETER	\$29.00	\$28.50	<b>\$0.00</b>
2-6620-898-211-	EMPLOYER'S FICA	\$2.00	\$2.18	<b>\$0.00</b>
2-6620-898-232-	WORKERS COMPENSATION	\$0.00	\$0.00	<b>\$0.00</b>
2-6620-898-311-	CONTRACT FOR BACKGROUND CHECKS	\$97,469.00	\$28,517.25	<b>\$60,000.00</b>
2-6620-898-312-	WORKSHOP EXPENSE-PERSONNEL DEPT	\$10,292.00	\$10,291.94	<b>\$10,000.00</b>
2-6620-898-314-	PRINTING EXPENSE-PERSONNEL DEPT	\$0.00	\$0.00	<b>\$400.00</b>
2-6620-898-332-	MILEAGE REIBURSEMENT-PERSONNEL DEPT	\$830.00	\$151.72	<b>\$500.00</b>
2-6620-898-361-	PERSONNEL - MEMBERSHIP DUES AND FEES	\$150.00	\$150.00	<b>\$780.00</b>
2-6620-898-411-	SUPPLIES - PERSONNEL DEPT.	\$5,954.00	\$4,868.13	<b>\$7,500.00</b>
2-6620-898-418-	HRMS SUBSCRIPTION RENEWAL	\$10,980.00	\$10,958.87	<b>\$11,000.00</b>
2-6621-898-152-	HUMAN RESOURCES MGMT ADMIN SPECIALIS	\$53,124.00	\$53,124.00	<b>\$53,124.00</b>
2-6621-898-153-	HUMAN RESOURCES MGMT ADMIN SPECIALIS	\$39,491.00	\$39,491.40	<b>\$39,491.00</b>
2-6621-898-180-	BONUS PAY	\$0.00	\$0.00	<b>\$1,500.00</b>
2-6621-898-181-	HUMAN RES MGMT SPECLIST-LOCAL SUPPLE	\$9,975.00	\$9,965.72	<b>\$9,975.00</b>
2-6621-898-184-	LONGEVITY PAY	\$1,685.00	\$1,666.67	<b>\$2,084.00</b>
2-6621-898-211-	EMPLOYER'S SOC SECURITY-HR ADM SPECIA	\$7,977.00	\$7,301.36	<b>\$8,122.00</b>
2-6621-898-221-	EMPLOYER'S RET CONTRIB -HR ADM SPECIA	\$15,860.00	\$15,856.10	<b>\$16,036.00</b>
2-6621-898-231-	EMPLOYER-PAID HEALTH IN-HR ADM SPECIA	\$10,756.00	\$10,754.88	<b>\$10,942.00</b>
2-6621-898-232-	WORKERS COMP	\$826.00	\$826.53	<b>\$650.00</b>
2-6621-898-311-	CONTRACT FOR SUBSTITUTE SYSTEM	\$26,925.00	\$480.00	<b>\$30,000.00</b>
2-6621-898-361-	MEMBERSHIPS FOR PERSONNEL ADMINISTR	\$2,365.00	\$2,365.00	<b>\$1,500.00</b>
2-6622-898-162-	SUBSTITUTE	\$286.00	\$285.50	<b>\$0.00</b>
2-6622-898-211-	EMPLOYER'S FICA	\$22.00	\$21.85	<b>\$0.00</b>
2-6622-898-312-	WORKSHOP EXPENSE-PERSONNEL DEPT	\$0.00	\$0.00	<b>\$697.00</b>
2-6622-898-314-	PRINTING-RECRUITMENT/RETENTION	\$4,000.00	\$0.00	<b>\$4,000.00</b>
2-6622-898-332-	TRAVEL EXPENSE FOR RECRUITMENT	\$5,000.00	\$4,686.44	<b>\$5,000.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$329,706.00</b>	<b>\$219,794.04</b>	<b>\$297,501.00</b>

**Detail on Program Report  
Codes (PRC's)**

**found only in the**

**Federal Grants Fund**

Budget Resource Document – 2015-16

Below is a chart outlining the estimated and actual funding for each of our federal programs. The reason that not all programs have an initial allotment is because we are still waiting on the final funding to be available from NCDPI. We anticipate this funding being available soon.

<b>Federal Grants Fund</b>				
<b>PRC</b>	<b>BUDGET FY 5</b>	<b>ACTUALS FY 5</b>	<b>PLANNING FY 6</b>	<b>CARRYOVER FY 6</b>
017	\$338,143.00	\$338,130.46	\$ 303,170.00	
026	\$62,036.36	\$37,648.33		\$ 24,388.03
049	\$353,019.66	\$151,086.23	\$ 171,390.00	\$ 201,498.41
050	\$9,470,744.35	\$7,067,240.31	\$ 6,474,459.00	\$ 2,397,817.02
051	\$140,896.78	\$101,803.01	\$ 127,067.00	\$ 39,172.29
053	\$11,343.17	\$0.00		\$ 11,343.17
058	\$500.00	\$500.00		
060	\$6,319,499.96	\$4,655,574.43	\$ 4,997,834.00	\$ 1,663,138.40
082	\$12,202.86	\$12,077.65		\$ 125.21
100	\$125,308.00	\$1,968.37		\$ 123,339.63
103	\$1,102,917.12	\$844,536.51	\$ 778,461.00	\$ 253,380.16
104	\$369,347.79	\$189,278.68	\$ 191,728.00	\$ 179,768.98
105	\$199,291.73	\$153,980.21		\$ 45,311.52
111			\$ 25,577.00	
114	\$64,407.21	\$37,633.78		
118	\$56,638.85	\$47,805.06		\$ 8,833.79
119	\$53,412.39	\$49,261.82		\$ 4,150.57
143	\$943.28	\$943.28		
154	\$99,516.60	\$99,516.60		
156	\$295,301.10	\$206,282.49		\$ 3,764.54



# PRC 017

## Career Technical Education – Program Improvement

The funding source for PRC 017 is the Carl D. Perkins Career and Technical Education Act of 2006. The objective of the Act was to more fully develop the academic, career, and technical skills of secondary (and postsecondary) education students who elect to enroll in Career and Technical Education. Annually, each LEA receiving funding must submit a local plan to its Board of Education that details specifics of the CTE Program. The annual plan outlines major county-wide initiatives for program improvement in the high school CTE curriculum and contains performance measures. NC Wise data helps to track which classes are taught at each school and enrollments for those classes.

Career Technical Education teachers request needs to their Principal and to the Director of the program for use of the funds. These requests by the schools must be justified through their curriculum needs. These needs can be for purchases such as supplies and materials (411), computer software (418), repair parts and materials (422), non inventoried equipment (461) or inventoried equipment (462).

Some PRC 017 funds are retained to be used county-wide for such things as contracted services or to support career and technical student organizations, special populations students or non-traditional students, work based learning insurance, immunizations for Health Occupations (HO) students, student background checks for HO students, or staff development for CTE teachers.

Budget Resource Document – 2015-16

<b>PRC 017 - Career and Technical Education - Program Improvement</b>				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-017-000-	REVENUE	(\$338,143.00)	(\$338,130.46)	(\$303,170.00)
	<b>Total Revenue</b>	<b>(\$338,143.00)</b>	<b>(\$338,130.46)</b>	<b>(\$303,170.00)</b>
<b>Appropriations</b>				
3-5120-017-196-	CTE-STAFF DEV. PARTICIPANT	\$41,325.00	\$41,325.00	\$33,000.00
3-5120-017-211-	EMPLOYER'S SOCIAL SECURITY	\$3,161.51	\$3,161.51	\$2,524.50
3-5120-017-221-	EMPLOYERS RETIREMENT COST	\$6,240.05	\$6,240.05	\$5,171.10
3-5120-017-232-	WORKERS COMP. PREMIUMS	\$176.24	\$176.24	\$200.00
3-5120-017-311-	CTE CONTRACTED SERVICES	\$25,107.50	\$25,107.50	\$10,000.00
3-5120-017-312-	CTE WORKSHOP EXPENSE-STAFF	\$60,250.65	\$60,250.65	\$55,000.00
3-5120-017-332-	TRAVEL REIMBURSEMENT	\$10,916.72	\$10,916.72	\$34,000.00
3-5120-017-333-	FIELD TRIPS	\$2,450.79	\$2,450.79	\$10,000.00
3-5120-017-411-	CTE SUPPLIES AND MATERIALS	\$19,164.52	\$19,152.26	\$18,722.88
3-5120-017-418-	COMPUTER SOFTWARE-CTE CURRI	\$10,150.00	\$10,150.00	\$30,000.00
3-5120-017-461-	NON-INVENTORY FURN/EQUIP. C	\$22,624.25	\$22,624.25	\$15,000.00
3-5120-017-462-	INVENTORY FURN/EQUIP. CTE C	\$96,297.78	\$96,297.78	\$53,852.85
3-5830-017-312-	STAFF DEVELOPMENT - GUIDANC	\$12,062.96	\$12,062.96	\$9,900.00
3-5830-017-332-	TRAVEL REIMBURSEMENT	\$422.18	\$422.18	\$1,500.00
3-5830-017-411-	SUPPLIES AND MATERIALS-GUID	\$7,869.11	\$7,869.11	\$11,300.00
3-5830-017-418-	COMPUTER SOFTWARE	\$0.00	\$0.00	\$1,498.00
3-5830-017-462-	INVENTORY FURNITURE AND EQU	\$9,344.63	\$9,344.60	\$0.00
3-6120-017-312-	STAFF DEVELOPMENT- CTE CURR	\$1,989.48	\$1,989.48	\$2,500.00
3-6120-017-332-	TRAVEL- CTE CURRICULAR SUPP	\$0.00	\$0.00	\$500.00
3-6120-017-411-	SUPPLIES - CTE CURRICULAR S	\$537.96	\$537.96	\$1,500.00
3-6120-017-418-	COMPUTER SOFTWARE - CTE CU	\$0.00	\$0.00	\$501.00
3-6120-017-461-	NON-INVENTORY EQUIPMENT -CTE	\$795.69	\$795.69	\$200.00
3-6120-017-462-	INVENTORY EQUIPMENT -CTE CU	\$1,991.74	\$1,991.74	\$0.00
3-8100-017-392-	INDIRECT COST	\$6,161.58	\$6,161.33	\$6,299.67
3-8100-017-472-	SALES AND USE TAX REFUND	(\$897.34)	(\$897.34)	\$0.00
	<b>Total Appropriations</b>	<b>\$338,143.00</b>	<b>\$338,130.46</b>	<b>\$303,170.00</b>

Note 1:

Career Tech funds are budgeted in the generic 5120 purpose/function code, but are recorded against the specific CTE curriculum area when spent.

- 5121 Agriculture
- 5122 Business/Information Technology
- 5123 Family/Consumer Science
- 5124 Health Occupations
- 5125 Marketing
- 5126 Middle Grades CTE
- 5127 CTE Technology
- 5128 Industry/Trades



# PRC 026

## McKinney-Vento Homeless Assistance

McKinney-Vento is federal legislation requiring school systems to remove barriers for enrollment and services to all students identified as homeless, inadequately sheltered, or unaccompanied youth. Legislation also requires that students continue to receive their education in the school of origin to the extent feasible to prevent the disruption of their education.

Buncombe County Schools applies every two years for a sub-grant funded through the Department of Public Instruction which covers the majority of the salary of a full-time homeless liaison or Youth in Transition Coordinator. The Youth in Transition Coordinator also provides direct assistance to students and families to connect them to community resources for basic needs and to find permanent housing solutions.

In the past, this grant funding has decreased significantly, in which Title I funds have been allocated to help with the cost of the program needs.

A budget is not shown for this program because the funds had not been disbursed at the time this document was being produced. The allocation is expected by the end of December 2015.



# PRC 049

## Title VI-B Pre-School Handicapped

These funds are used to initiate or expand special education and related services for children with disabilities who are 3, 4 and 5 year olds not eligible for public kindergarten.

Each LEA, charter school, or state-operated program is entitled to funding based on the Child Count of children ages 3 through 5 meeting the federal definition of disabled that were served on December 1st of the previous year. The funding formula is in two parts:

- Each LEA receives a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA Title VI-B Preschool grant. The LEA's portion is calculated based on the December 1996 child count.
- Funds remaining after distribution of the base are allocated as follows:
  - Eighty-five percent (85%) of remaining funds are allotted on the basis of ADM of children enrolled in public and private elementary and secondary school within each LEA.
  - Fifteen percent (15%) of the remaining funds are allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1st free lunch count.

These funds only partially cover the needs of this program and must be supplemented with state special education funds (PRC 032) to meet all the special education needs of the preschool population. The funding has not increased proportionately to the increase in numbers of preschoolers being identified and served.

Buncombe County Schools pays three preschool teaching positions -- two itinerant and one based in a Head Start classroom -- along with supplies and mileage reimbursement for the itinerant position and transportation for preschool students.



Budget Resource Document – 2015-16

PRC 049 - IDEA Title VI-B Pre-School Handicapped					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-049-000-		REVENUE	(\$175,578.00)	(\$151,086.23)	(\$171,390.00)
3-3600-049-000-		REVENUE- CARRYOVER	(\$177,441.66)		(\$200,000.00)
		<b>Total Revenue</b>	<b>(\$353,019.66)</b>	<b>(\$151,086.23)</b>	<b>(\$371,390.00)</b>
<b>Paid by Federal Grants Fund</b>					
3-5230-049-184-		LONGEVITY	\$0.00	(\$435.02)	\$0.00
3-5230-049-312-		WORKSHOP EXPENSES	\$9,960.19	\$1,625.11	\$13,475.00
3-5230-049-332-		MILEAGE REIMBURSEMENT - PRE	\$12,665.97	\$12,665.97	\$16,835.00
3-5230-049-411-		SUPPLIES/MATERIALS	\$1,000.00	\$983.51	\$1,000.00
3-5231-049-121-	1.0	PRESCHOOL	\$25,550.00	\$25,550.00	\$37,600.00
3-5231-049-142-	1.0	SALARY-PRE-K EXCEPTNL CHILD TEACH ASST	\$16,660.35	\$16,587.52	\$17,119.55
3-5231-049-181-		SUPPLEMENT	\$3,421.79	\$3,421.80	\$4,250.18
3-5231-049-211-		EMPLOYER'S SOC SECURITY-PRE	\$3,490.86	\$3,265.99	\$4,511.18
3-5231-049-221-		EMPLOYER'S RET CONTRIB -PRE	\$6,940.65	\$6,929.65	\$9,240.55
3-5231-049-231-		EMPLOYER-PAID HEALTH IN-PRE	\$8,873.70	\$3,136.84	\$10,958.00
3-5231-049-232-		WORKERS COMPENSATION	\$300.00	\$299.99	\$580.00
3-5231-049-332-		MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$1,500.00
3-5231-049-411-		SUPPLIES/MATERIALS- SELF CO	\$9,037.37	\$1,215.68	\$16,887.00
3-5232-049-121-	1.0	PRE-SCHOOL TEACHER	\$43,500.00	\$43,500.00	\$44,810.00
3-5232-049-162-		PRE-SCHOOL SUBSTITUTE	\$1,500.00	\$0.00	\$0.00
3-5232-049-181-		SUPPLEMENT	\$3,654.00	\$3,654.00	\$4,749.86
3-5232-049-184-		LONGEVITY PAY	\$555.97	\$555.97	\$0.00
3-5232-049-211-		EMPLOYER'S SOC SECURITY-PRE	\$3,764.56	\$3,305.09	\$3,791.33
3-5232-049-221-		EMPLOYER'S RET CONTRIB -PRE	\$7,484.83	\$7,256.73	\$7,766.03
3-5232-049-231-		EMPLOYER-PAID HEALTH IN-PRE	\$5,378.00	\$5,377.44	\$5,479.00
3-5232-049-232-		WORKERS COMPENSATION	\$389.80	\$389.80	\$490.00
3-5232-049-332-		MILEAGE REIMBURSEMENT-PRE-K	\$0.00	\$0.00	\$1,000.00
3-5240-049-332-		MILEAGE REIMBURSEMENT	\$8,934.04	\$8,934.04	\$6,500.00
3-6201-049-332-		MILEAGE REIMBURSEMENT	\$500.00	\$0.00	\$500.00
3-6550-049-331-		PUPIL TRANSPORTATION-PRE-K	\$15,500.00	\$0.00	\$0.00
3-8100-049-392-		PAYMENTS TO OTHER GOVTS-PRE	\$3,785.02	\$2,867.40	\$4,590.58
3-8100-049-472-		SALES TAX REFUND	(\$1.28)	(\$1.28)	\$0.00
3-8200-049-399-		UNBUDGETED RESERVE	\$160,173.84	\$0.00	\$157,756.74
		<b>Total Federal Grants Fund</b>	<b>\$353,019.66</b>	<b>\$151,086.23</b>	<b>\$371,390.00</b>
Note 1:			The carryover listed is not actual. It was the projected carryover at the time of submission.		



# PRC 050

## ESEA – Title I Basic Program

This PRC is a significant component of No Child Left Behind. The purpose of the legislation entitled **Improving the Academic Achievement of the Disadvantaged** and codified as Title I, Part A funds of the Elementary and Secondary Education Act is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments. In Buncombe County this funding supports reading intervention programs in 23 of the elementary schools which have 40% of their students on free and reduced lunch.

In consultation with administrators, teachers, and parents, funds are set aside at the District for program administration, parent involvement activities, professional development, and program coaches. Because the District has not met Adequate Yearly Progress with all subgroups, 10 % of the funds must be set aside for District Improvement through professional development. One school is also in school improvement and must offer parents the choice of transferring their child to another school. The District must provide transportation for those children and funds from this PRC covers the cost. Once all of the above set-asides are determined, the remaining funds are allotted to the 23 schools.

The funds are distributed to the schools on a per-pupil allotment based on the number of children on free and reduced lunch. Schools must spend 1% of funds on parent involvement activities and 5% on professional development. Each of the schools has at least one certified reading specialist and several paraprofessionals who serve students in small groups in the regular classrooms. Schools purchase materials that support priorities from the school's Continuous Improvement Plan and offer tutoring through extended day or summer programs.

Eliada Academy and Presbyterian Home for Children receive funds through this PRC for services to neglected and delinquent children. Private schools can request that students receive services through Title I. A tutor is provided to serve children who attend New City Christian.

Budget Resource Document – 2015-16

PRC 050 - ESEA Title I - Basic Programs					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-050-000-		REVENUE	(\$6,831,318.00)	(\$7,067,240.31)	(\$6,474,459.00)
3-3600-050-000-		REVENUE- CARRYOVER	(\$2,639,426.35)		(\$1,800,000.00)
		<b>Total Revenue</b>	<b>(\$9,470,744.35)</b>	<b>(\$7,067,240.31)</b>	<b>(\$8,274,459.00)</b>
<b>Paid by Federal Grants Fund</b>					
3-5320-050-232-		WORKERS COMPENSATION PREMIUM	\$147.00	\$146.92	\$0.00
3-5330-050-129-		AMOUNT HELD HARMLESS	\$16,925.20	\$16,925.20	\$14,296.30
3-5330-050-135-	17.5	LEAD TEACHER COACH - TITLE 1 STAFF DEV	\$632,910.00	\$632,176.27	\$605,670.90
3-5330-050-163-		SUBSTITUTE-STAFF DEV ACTIVITY-TITLE I	\$33,729.02	\$33,729.02	\$0.00
3-5330-050-166-		TEACH. ASST SUB -REMEDIATION-STAFF DE	\$135.00	\$135.00	\$0.00
3-5330-050-181-		LOCAL SUPPLEMENT	\$49,095.92	\$49,638.12	\$58,919.55
3-5330-050-183-		BONUS PAY	\$3,500.00	\$3,500.00	\$3,605.00
3-5330-050-184-		LONGEVITY	\$10,441.94	\$1,484.72	\$0.00
3-5330-050-187-		NATIONAL BOARD PAY	\$11,520.00	\$11,520.00	\$14,832.00
3-5330-050-197-		WORKSHOP PRESENTER PAY - TITLE I STAF	\$3,300.00	\$3,300.00	\$0.00
3-5330-050-211-		EMPLOYER'S SOC SECURITY - TITLE I	\$58,259.15	\$56,741.34	\$53,345.25
3-5330-050-221-		EMPLOYER'S RET CONTRIB-TITL	\$93,768.97	\$92,448.80	\$89,722.28
3-5330-050-231-		EMPLOYER-PAID HEALTH IN-TITL	\$59,695.80	\$59,650.21	\$57,529.50
3-5330-050-232-		WORKERS' COMPENSATION PREMI	\$28,642.96	\$5,015.76	\$50,000.00
3-5330-050-311-		CONTRACTED SERVICES	\$173,622.08	\$113,023.21	\$274,428.04
3-5330-050-312-		WORKSHOP EXPENSES - TITLE I ACTIVITY	\$15,006.60	\$4,526.00	\$0.00
3-5330-050-332-		MILEAGE REIMBURSEMENT	\$6,000.00	\$3,548.82	\$6,000.00
3-5330-050-333-		FIELD TRIPS	\$3,668.15	\$3,636.15	\$0.00
3-5330-050-343-		TELECOMMUNICATION SERVICES	\$500.00	\$0.00	\$0.00
3-5330-050-352-		EMP. EDUCATION REIMBURSEMENT-REMEDI	\$0.00	\$0.00	\$5,000.00
3-5330-050-411-		REMEDATION SUPPLIES - TITLE I PROGRAM	\$1,171,700.68	\$1,088,150.41	\$482,399.82
3-5330-050-418-		COMPUTER SOFTWARE, SUPPLIES - TITLE I	\$14,726.32	\$8,057.11	\$87,242.76
3-5330-050-461-		NON-INVENTORY EQUIPMENT - TITLE I PROG	\$8,051.58	\$8,016.58	\$0.00
3-5330-050-462-		INVENTORIED EQUIPMENT - TITLE I PROGRAM	\$198,284.07	\$196,600.06	\$3,053.00
3-5331-050-135-	3.0	TITLE I LEAD TEACHER	\$95,150.00	\$94,740.70	\$98,004.50
3-5331-050-142-	58.5	TITLE I ASSISTANTS	\$1,325,801.12	\$1,264,981.86	\$1,210,270.04
3-5331-050-162-		SUBSTITUTE FOR REG TEACHER	\$784.00	\$784.00	\$0.00
3-5331-050-181-		TITLE I LEAD TEACHER SUPPLE	\$142,808.43	\$131,355.10	\$139,646.92
3-5331-050-184-		LONGEVITY PAY	\$12,812.05	\$12,404.40	\$12,221.32
3-5331-050-198-		TUTOR	\$700.00	\$676.59	\$0.00
3-5331-050-199-		OVERTIME - TITLE I ASSISTAN	\$10.32	\$6.78	\$0.00
3-5331-050-211-		EMPLOYER'S SOC SECURITY-TITL	\$120,764.18	\$114,357.88	\$111,701.14
3-5331-050-221-		EMPLOYER'S RET CONTRIB-TITL	\$60,893.14	\$59,270.50	\$63,757.43
3-5331-050-231-		EMPLOYER-PAID HEALTH IN-TITL	\$96,427.54	\$73,460.15	\$94,567.54
3-5331-050-232-		WORKERS' COMPENSATION PREMI	\$12,877.00	\$12,877.33	\$0.00
3-5332-050-121-	38.0	TRADED TEACHERS-TITLE I SCH	\$1,191,623.98	\$1,188,543.75	\$1,467,075.00
3-5332-050-125-		NEW TEACHER ORIENTATION-TITL	\$306.98	\$306.98	\$0.00
3-5332-050-162-		SUBSTITUTE FOR TRADEOUT TEA	\$37,936.50	\$24,748.50	\$35,420.00
3-5332-050-167-		TA AS SUB FOR REGULAR TEACH	\$1,258.01	\$1,258.01	\$0.00
3-5332-050-181-		TITLE I - SUPPLEMENTAL PAY	\$74,511.14	\$74,469.56	\$93,861.46
3-5332-050-187-		NATIONAL BOARD PAY	\$0.00	\$0.00	\$2,255.00
3-5332-050-211-		EMPLOYER'S SOC SECURITY-TRA	\$99,872.53	\$96,431.88	\$122,293.85
3-5332-050-221-		EMPLOYER'S RET CONTRIB -TRA	\$192,739.77	\$191,797.56	\$244,952.09
3-5332-050-231-		EMPLOYER-PAID HEALTH IN-TRA	\$194,199.58	\$188,101.06	\$227,378.50
3-5332-050-232-		WORKERS' COMPENSATION	\$10,825.00	\$10,825.30	\$0.00

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3-5333-050-143-		TUTOR DURING SCHOOL DAY	\$49,090.31	\$39,905.20	<b>\$14,586.96</b>
3-5333-050-198-		TUTOR BEFORE OR AFTER REGUL	\$20,065.23	\$15,698.76	<b>\$11,283.42</b>
3-5333-050-211-		EMPLOYER'S SOC SECURITY-REM	\$5,290.41	\$4,253.70	<b>\$1,979.09</b>
3-5333-050-221-		EMPLOYER'S RET CONTRIB-REME	\$5,864.36	\$1,305.48	<b>\$4,053.89</b>
3-5333-050-232-		WORKERS' COMPENSATION	\$411.00	\$410.70	<b>\$0.00</b>
3-5335-050-181-		LOCAL SUPPLEMENT	\$222.59	\$222.60	<b>\$0.00</b>
3-5335-050-198-		TUTOR-HOMELESS CHILD-BEFORE	\$4,601.93	\$2,239.92	<b>\$3,716.00</b>
3-5335-050-211-		SOCIAL SECURITY - TITLE 1 H	\$369.08	\$188.41	<b>\$284.27</b>
3-5335-050-221-		RETIREMENT - TITLE 1 H	\$33.86	\$0.00	<b>\$0.00</b>
3-5335-050-232-		WORKERS' COMPENSATION	\$43.00	\$43.02	<b>\$0.00</b>
3-5335-050-411-		SUPPLIES	\$6,000.00	\$0.00	<b>\$2,000.00</b>
3-5336-050-163-		TITLE I STAFF DEV REG SUB P	\$171,307.31	\$133,225.06	<b>\$195,041.77</b>
3-5336-050-166-		TITLE I STAFF DEV TA SUB PAID BY SCHOOL	\$246.05	\$246.05	<b>\$0.00</b>
3-5336-050-196-		TITLE I STAFF DEV STIPEND P	\$27,785.94	\$26,300.00	<b>\$23,556.75</b>
3-5336-050-197-		WORKSHOP PRESENTER PAY - TI	\$300.00	\$300.00	<b>\$0.00</b>
3-5336-050-211-		EMPLOYER'S SOC SECURITY-TTL	\$14,580.65	\$12,226.74	<b>\$16,722.78</b>
3-5336-050-221-		EMPLOYER'S RET CONTRIB-TITL	\$4,547.09	\$4,361.69	<b>\$3,691.35</b>
3-5336-050-231-		EMPLOYER-PAID HEALTH IN-TTL	\$53.78	\$10.98	<b>\$0.00</b>
3-5336-050-232-		WORKERS' COMPENSATION	\$1,504.00	\$1,503.55	<b>\$0.00</b>
3-5336-050-311-		TITLE ONE STAFF DEV	\$23,000.00	\$22,575.84	<b>\$0.00</b>
3-5336-050-312-		TITLE I STAFF DEVELOPMENT P	\$429,018.97	\$387,175.69	<b>\$170,571.09</b>
3-5336-050-411-		SUPPLIES/MATERIALS	\$1,219.62	\$1,174.75	<b>\$0.00</b>
3-5350-050-142-		TEACHER ASSISTANT SUMMER SCHOOL WC	\$5,640.31	\$308.97	<b>\$0.00</b>
3-5350-050-162-		SUBSTITTUTE	\$174.88	\$0.00	<b>\$0.00</b>
3-5350-050-196-		STAFF DEVELOPMENT STIPEND	\$1,392.00	\$1,392.00	<b>\$0.00</b>
3-5350-050-198-		EXTENDED YEAR PROGRAM -AFTER REG SC	\$9,538.00	\$1,303.86	<b>\$0.00</b>
3-5350-050-211-		EMPLOYER'S SOC SECURITY-SUMMER SCHC	\$1,280.99	\$229.85	<b>\$0.00</b>
3-5350-050-221-		EMPLOYER'S RET CONTRI - SUMMER SCHOC	\$2,387.99	\$402.92	<b>\$0.00</b>
3-5350-050-232-		WORKERS' COMPENSATION	\$250.00	\$0.00	<b>\$0.00</b>
3-5350-050-331-		CONTRACTED TRANSPORTATION	\$2,000.00	\$0.00	<b>\$0.00</b>
3-5350-050-333-		PUPIL TRANSPORTATION-SUMMER	\$200.00	\$0.00	<b>\$0.00</b>
3-5350-050-411-		REM SUMMER SUPPLIES - TITLE I PROGRAM	\$4,985.90	\$4,190.68	<b>\$0.00</b>
3-5353-050-198-		TUTORING FOR SUMMER SCH-TIT	\$7,595.98	\$7,087.36	<b>\$17,392.49</b>
3-5353-050-211-		EMPLOYER'S SOC SECURITY-SUM	\$581.10	\$515.45	<b>\$1,330.53</b>
3-5353-050-221-		EMPLOYER'S RET CONTRIB-SUMM	\$1,053.16	\$922.58	<b>\$2,725.40</b>
3-5353-050-232-		WORKERS' COMPENSATION	\$43.00	\$43.14	<b>\$0.00</b>
3-5840-050-146-		SCHOOL BASED SPECIALIST - T	\$14,938.64	\$14,938.64	<b>\$34,413.80</b>
3-5840-050-181-		LOCAL SUPPLEMENT	\$1,602.00	\$1,601.81	<b>\$3,464.69</b>
3-5840-050-211-		EMPLOYER SOCIAL SECURITY	\$1,265.36	\$1,251.59	<b>\$2,897.71</b>
3-5840-050-221-		EMPLOYER'S RETIREMENT CONTR	\$2,515.83	\$2,515.83	<b>\$5,935.56</b>
3-5840-050-231-		EMPLOYER-PAID HEALTH INSURA	\$2,258.76	\$2,240.60	<b>\$5,479.00</b>
3-5880-050-146-	1.0	PARENT LIASON	\$0.00	\$0.00	<b>\$16,535.96</b>
3-5880-050-192-		STIPEND FOR PARENTAL INVOLV	\$250.00	\$0.00	<b>\$300.00</b>
3-5880-050-197-		WORKSHOP INSTRUCTOR-PARENTA	\$380.00	\$0.00	<b>\$1,144.86</b>
3-5880-050-211-		SOC SECURITY-PARENTAL INVOL	\$48.20	\$0.00	<b>\$1,375.54</b>
3-5880-050-221-		RET CONTRIB -PARENTAL INVOL	\$95.83	\$0.00	<b>\$226.41</b>
3-5880-050-232-		WORKERS COMPENSATION PREMIU	\$14.00	\$13.55	<b>\$0.00</b>
3-5880-050-311-		CONTRACTED SERVICES-PARENTA	\$6,725.56	\$5,375.56	<b>\$951.00</b>
3-5880-050-312-		PARENTAL INVOLVEMENT STAFF	\$28,272.09	\$22,630.67	<b>\$20,044.00</b>
3-5880-050-411-		SUPPLIES FOR PARENTAL INVOL	\$76,350.90	\$55,989.22	<b>\$65,773.34</b>

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3-6300-050-113-	0.6	FEDERAL PROGRAMS DIRECTOR	\$71,149.56	\$71,149.56	<b>\$73,284.02</b>
3-6300-050-151-	3.0	OFFICE PERSONNEL	\$56,265.90	\$53,948.72	<b>\$84,647.52</b>
3-6300-050-181-		STIPEND FOR TEACHER TO DO R	\$13,555.83	\$13,044.03	<b>\$17,009.24</b>
3-6300-050-184-		FEDERAL PROGRAMS DIRECTOR L	\$3,692.41	\$6,203.79	<b>\$3,297.78</b>
3-6300-050-199-		OVERTIME FOR TITLE I SECRET	\$1,095.95	\$1,095.95	<b>\$1,000.00</b>
3-6300-050-211-		SOC SECURITY-FEDERAL PROGRA	\$11,150.62	\$11,073.23	<b>\$13,711.73</b>
3-6300-050-221-		RET CONTRIB -FEDERAL PROGRA	\$22,170.04	\$20,892.44	<b>\$28,086.69</b>
3-6300-050-231-		HEALTH IN -FEDERAL PROGRA	\$15,488.64	\$13,562.59	<b>\$21,258.52</b>
3-6300-050-232-		WORKER'S COMP-FEDERAL PROGR	\$1,134.59	\$1,134.59	<b>\$1,579.00</b>
3-6300-050-311-		CONTRACTED SERVICES-ALT PRO	\$24,978.92	\$21,564.63	<b>\$0.00</b>
3-6300-050-312-		STAFF DEVELOP-FEDERAL PROGR	\$2,866.72	\$1,695.98	<b>\$5,000.00</b>
3-6300-050-313-		ADVERTISING-FEDERAL PROGRAMS DIRECT	\$575.39	\$575.38	<b>\$0.00</b>
3-6300-050-332-		MILEAGE REIMBURSEMENT	\$728.34	\$283.15	<b>\$1,000.00</b>
3-6300-050-342-		POSTAGE -FEDERAL PROGRAMS A	\$57.45	\$0.00	<b>\$25.00</b>
3-6300-050-411-		SUPPLIES-FEDERAL PROGRAMS A	\$4,500.00	\$4,462.88	<b>\$3,500.00</b>
3-6300-050-461-		NON-INVENTORY EQUIPMENT - TITLE I PROG	\$450.00	\$407.86	<b>\$0.00</b>
3-6300-050-462-		INVENTORIED EQUIPMENT - TITLE I PROGRAI	\$16,000.00	\$15,565.89	<b>\$0.00</b>
3-6550-050-165-		SUBSTITUTE BUS DRIVER - REMEDIATIONN	\$52.00	\$0.00	<b>\$0.00</b>
3-6550-050-171-		BUS DRIVER - REMEDIATION PR	\$2,000.00	\$1,894.68	<b>\$4,200.00</b>
3-6550-050-211-		EMPLOYER'S SOC SECURITY-BUS	\$156.97	\$144.94	<b>\$321.30</b>
3-6550-050-221-		EMPLOYER'S RET CONTRIB -BUS	\$312.11	\$288.18	<b>\$658.14</b>
3-6550-050-331-		PUPIL TRANSPORTATION COST	\$130.24	\$130.24	<b>\$5,000.00</b>
3-8100-050-392-		PAYMENTS TO OTHER GOVT (IND	\$144,614.72	\$132,760.97	<b>\$139,338.98</b>
3-8100-050-472-		SALES AND USE TAX REFUND	<b>(\$14,329.38)</b>	<b>(\$14,329.38)</b>	<b>\$0.00</b>
3-8200-050-399-		UNBUDGETED RESERVE (FOR JUL	\$1,888,619.96	\$0.00	<b>\$1,514,614.23</b>
		<b>Total Federal Grants Fund</b>	<b>\$9,470,744.35</b>	<b>\$7,067,240.31</b>	<b>\$8,274,459.00</b>

Note 1: The carryover listed is not actual. It was the projected carryover at the time of submission.



# PRC 051

## ESEA – Title I

### Migrant Education

Migrant program funds support high quality education programs for migrant children and help ensure that migratory children who move among the states are not penalized in any manner by disparities among states in curriculum, graduation requirements, or state academic content and student academic achievement standards. Funds also ensure that migrant children not only are provided with appropriate education services (including supportive services) that address their special needs but also that such children receive full and appropriate opportunities to meet the same challenging state academic content and student academic achievement standards that all children are expected to meet.

Funding is based on K-12 students served by Migrant Education during the regular school year and on students served in summer programs.

The funds support a recruiter who searches for and interviews families for enrollment in the program. Families are considered migrant if they move across District lines with the intent to seek employment in agriculture. The program also has a part-time tutor who works with students during the school year and a full-time data manager/coordinator. As of 10/24/2013, there are 74 active individuals being served by the Migrant program. This number includes students in school (56), youth out of school (7) and Pre-K (11) migrant population. The actual number served during the school year fluctuates higher and lower due to the migration of the population during growing and harvest seasons.

PRC 051 - ESEA Title I - Migrant Education					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-051-000-		REVENUE	(\$107,496.00)	(\$101,803.01)	(\$127,067.00)
3-3600-051-000-		REVENUE- CARRYOVER	(\$33,400.78)		(\$35,000.00)
			(\$140,896.78)	(\$101,803.01)	(\$162,067.00)
<b>Paid by Federal Grants Fund</b>					
3-5330-051-148-	1.0	MIGRANT INSTRUCTOR	\$34,743.20	\$34,743.24	\$35,785.54
3-5330-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$3,741.84	\$3,741.84	\$3,854.10
3-5330-051-211-		SOC SECURITY FOR TUTOR	\$2,944.11	\$2,831.18	\$3,032.42
3-5330-051-221-		RET CONTRIBUTION FOR TUTOR	\$5,853.57	\$5,853.58	\$6,211.53
3-5330-051-231-		HEALTH INSURANCE FOR TUTOR	\$5,378.00	\$5,377.44	\$5,479.00
3-5330-051-232-		WORKER'S COMP.-MIGRANT EDUC	\$305.00	\$304.84	\$350.00
3-5330-051-311-		CONTRACTED SERVICES	\$5,200.00	\$5,200.00	\$9,200.00
3-5330-051-332-		MILEAGE REIMBURSEMENT FOR T	\$1,500.00	\$1,176.41	\$1,500.00
3-5330-051-333-		FIELD TRIP EXPENSE-REG SCHO	\$800.00	\$625.46	\$650.00
3-5330-051-411-		SUPPLIES-REGULAR SCHOOL DAY	\$2,160.54	\$738.71	\$2,161.00

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3-5336-051-312-		WORKSHOP EXPENSE	\$1,001.05	\$407.08	<b>\$2,500.00</b>
3-5340-051-143-		PRE-K TUTOR	\$1,500.00	\$866.52	<b>\$0.00</b>
3-5340-051-211-		EMPLOYER'S SOCIAL SECURITY	\$114.75	\$66.30	<b>\$0.00</b>
3-5340-051-232-		WORKERS COMPENSATION	\$12.00	\$11.88	<b>\$0.00</b>
3-5350-051-192-		ADDITIONAL RESPONSIBILITY STIPEND	\$150.00	\$0.00	<b>\$150.00</b>
3-5350-051-211-		EMPLOYER'S SOCIAL SECURITY	\$11.48	\$0.00	<b>\$11.48</b>
3-5350-051-221-		EMPLOYER'S RETIREMENT CONTR	\$22.82	\$0.00	<b>\$23.51</b>
3-5350-051-232-		WORKERS COMPENSATION	\$0.88	\$1.19	<b>\$2.00</b>
3-5353-051-192-		STIPEND	\$0.00	\$0.00	<b>\$100.00</b>
3-5353-051-198-		TUTORIAL PAY	\$2,417.80	\$2,417.80	<b>\$3,360.00</b>
3-5353-051-211-		EMPLOYER'S SOCIAL SECURITY	\$184.96	\$184.95	<b>\$264.69</b>
3-5353-051-221-		EMPLOYER'S RETIREMENT CONTR	\$367.75	\$367.75	<b>\$542.18</b>
3-5353-051-232-		WORKERS COMPENSATION	\$24.00	\$19.01	<b>\$350.00</b>
3-5880-051-312		WORKSHOP EXPENSES	\$1,042.13	\$492.65	<b>\$0.00</b>
3-6207-051-153-	0.8	MIGRANT RECRUITER-ADMIN. SP	\$18,213.00	\$16,888.54	<b>\$18,760.68</b>
3-6207-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$1,961.46	\$1,878.10	<b>\$2,020.53</b>
3-6207-051-199-		OVERTIME	\$100.00	\$40.16	<b>\$100.00</b>
3-6207-051-211-		EMPLOYER'S SOC SECURITY- MI	\$1,551.00	\$1,387.94	<b>\$1,597.41</b>
3-6207-051-221-		EMPLOYER'S RET CONTRIB - MI	\$3,083.75	\$2,860.50	<b>\$3,272.09</b>
3-6207-051-231-		EMPLOYER-PAID HEALTH IN- MI	\$5,378.00	\$5,377.44	<b>\$5,479.00</b>
3-6207-051-232-		WORKER'S COMPENSATION EXPEN	\$183.72	\$160.60	<b>\$190.00</b>
3-6300-051-113-	0.03	DIRECTOR OF FEDERAL PROGRAM	\$1,549.00	\$1,548.48	<b>\$1,594.92</b>
3-6300-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$169.00	\$168.84	<b>\$171.78</b>
3-6300-051-184-		LONGEVITY PAY-PROGRAM ADMIN	\$71.33	\$133.59	<b>\$71.77</b>
3-6300-051-211-		SOC SECURITY-PROGRAM ADMINI	\$136.88	\$141.45	<b>\$140.65</b>
3-6300-051-221-		RET CONTRIB-PROGRAM ADMINIS	\$272.15	\$281.56	<b>\$288.09</b>
3-6300-051-231-		HEALTH IN-PROGRAM ADMINISTR	\$107.56	\$102.12	<b>\$109.58</b>
3-6300-051-232-		WORKER'S COMP-MIGRANT EDUCA	\$1,150.00	\$14.17	<b>\$16.00</b>
3-6300-051-332-		MILEAGE REIMBUR-PROGRAM ADM	\$1,000.00	\$456.49	<b>\$1,000.00</b>
3-6550-051-171-		BUS DRIVER	\$1,300.00	\$995.97	<b>\$1,816.00</b>
3-6550-051-211-		EMPLOYER'S SOCIAL SECURITY	\$99.45	\$76.19	<b>\$138.92</b>
3-6550-051-221-		EMPLOYER'S RETIREMENT CONTR	\$197.73	\$94.91	<b>\$284.57</b>
3-6550-051-232-		WORKERS COMPENSATION	\$70.00	\$70.13	<b>\$20.00</b>
3-6550-051-331-		PUPIL TRANSPORTATION COST	\$2,662.66	\$1,851.95	<b>\$4,025.00</b>
3-8100-051-392-		INDIRECT COSTS	\$2,072.72	\$1,861.16	<b>\$2,359.04</b>
3-8100-051-472-		SALES AND USE TAX REFUND	(\$15.11)	(\$15.11)	<b>\$0.00</b>
3-8200-051-399-		UNBUDGETED FEDERAL FUNDS	\$30,106.60	\$0.00	<b>\$43,083.52</b>
		<b>Total Federal Grants Fund</b>	<b>\$140,896.78</b>	<b>\$101,803.01</b>	<b>\$162,067.00</b>

Note 1: The carryover listed is not actual. It was the projected carryover at the time of submission.

# PRC 053

## Child Nutrition Equipment



A one-time grant of federal dollars to cover the cost of a walk-in cooler at Woodfin Elementary.

PRC 053 - Child Nutrition Equipment					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-053-000-		REVENUE	(\$11,343.17)	\$0.00	(\$11,343.17)
			(\$11,343.17)	\$0.00	(\$11,343.17)
<b>Paid by Federal Grants Fund</b>					
3-7200-053-541-		CAPITAL EQUIPMENT	\$11,343.17	\$0.00	\$11,343.17
		<b>Total Federal Grants Fund</b>	<b>\$11,343.17</b>	<b>\$0.00</b>	<b>\$11,343.17</b>





# PRC 058

## Career and Technical Ed. Capacity Building Grant

Of the approximately 91,000 North Carolina high school students who received their diplomas in 2014, more than three-fourths say they plan to move on to a two- or four-year college or university. But by the time they reach their mid-twenties, only about half of them will have earned a college degree if past trends continue. There are many reasons for this, but the college completion rate speaks to the need for alternative pathways to help young people prepare for their future success.

In February 2011, the Harvard Graduate School of Education (HGSE) released *Pathways to Prosperity: Meeting the Challenge of Preparing Young Americans for the 21st Century*, which challenges the premise that all students should seek a four-year college degree. The report argues that we need to create additional pathways that combine rigorous academics with strong technical education to equip young people with the skills and credentials to succeed in an increasingly competitive labor market.

The enormous interest generated by the Pathways report has led to the launch of the Pathways to Prosperity Network, a collaboration between HGSE, Jobs for the Future (JFF) and six states (including North Carolina) committed to ensuring that many more young people complete high school, attain a postsecondary credential with value in the labor market, and get launched on a career while leaving open the prospect of further education.

To accomplish this goal, the North Carolina State Board of Education engaged with employers and educators to build career pathways systems for high school students. Each state is led by a coalition of key public and private sector leaders committed to mobilizing and sustaining political and financial support for the agenda and addressing legislative or regulatory barriers that inhibit progress.

The Pathways to Prosperity framework includes the following elements of a pathways system:

- Employers committed to providing learning opportunities at the workplace and supporting the transition of young people into the labor market.
- Career pathways with clear structures, timelines, costs, and requirements linking and integrating high school and community college curriculum and aligning both with labor market needs.
- An early and sustained career information and advising system strong enough to enable students and families to make informed choices about educational career paths.
- Local or regional intermediary organizations to provide the infrastructure and support for the development of such pathways.

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PRC 058 - CTE Capacity Building Grant					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-058-000-		REVENUE- CARRYOVER	(\$500.00)	(\$500.00)	
			(\$500.00)	(\$500.00)	
<b>Paid by Federal Grants Fund</b>					
3-6120-058-311-		CONTRACTED SERVICES	\$500.00	\$500.00	
		<b>Total Federal Grants Fund</b>	<b>\$500.00</b>	<b>\$500.00</b>	



# PRC 060

## IDEA Title VI-B

### Handicapped

The Individuals with Disabilities Education Act (IDEA) Title VI-B provides the largest source of federal funds for the Buncombe County Schools exceptional children’s programs.

Unlike State programs for exceptional children which use an April headcount, the PRC 060 allotment is based on the December 1 headcount each year. The December headcounts for the last few years are reproduced below:

<b>PRC 060</b>							
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>TOTAL COUNT AGES 3 TO 21</b>	3423	3360	3325	3355	3548	3630	3713
<b>3 TO 6 YRS</b>	350	326	303	333	559	549	419
<b>6 TO 21 YRS</b>	3073	3034	3022	3022	2989	3081	3294
<b>PRIVATE SEPARATE</b>	1	0	9	6	12	12	11
<b>SEPARATE SETTING</b>	514	513	497	533	561	600	606
<b>HOSPITALIZED/HOMEBOUND</b>	15	14	28	32	28	43	40

Each spring, a proposed project must be submitted for review by DPI staff for compliance with IDEA. A project narrative must correspond to the submitted budget. Any changes during the course of year require an amendment both to the project narrative and the budget. A notice is published in the paper requesting public input, and a proportionate share of these funds must be earmarked for provision of services for parentally placed students in private and home schools.

PRC 060 pays special education teachers, the majority of teacher assistants for special education classes, and job coaches for students in the Occupational Course of Study. The determination of how these services are provided to private school students is made by the LEA with input from eligible private schools. BCS elects to provide speech and language therapy to identified students.

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**PRC 060 - IDEA Title VI-B - Handicapped**

Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-060-000-		REVENUE	(\$5,242,403.48)	(\$4,655,574.43)	(\$4,997,834.00)
3-3600-060-000-		REVENUE-CARRYOVER	(\$1,077,096.48)		(\$1,600,000.00)
			<b>(\$6,319,499.96)</b>	<b>(\$4,655,574.43)</b>	<b>(\$6,597,834.00)</b>
<b>Paid by Federal Grants Fund</b>					
3-5210-060-144-		INTERPRETER	\$7,090.50	\$6,653.91	\$0.00
3-5210-060-163-		PROF DEVELOPMENT SUBS	\$2,159.50	\$2,159.50	\$0.00
3-5210-060-184-		LONGEVITY PAY - VI B HANDIC	\$0.00	(\$502.52)	\$0.00
3-5210-060-211-		EMPLOYER'S SOCIAL SECURITY	\$707.62	\$674.20	\$0.00
3-5210-060-232-		EMPLOYER'S WORKERS' COMP -	\$32.00	\$31.68	\$0.00
3-5212-060-142-	124.3	SELF-CONTAINED CLASS SPEC E	\$2,140,469.26	\$2,049,947.95	\$2,212,016.17
3-5212-060-165-		SUB FOR TA-SELF CONTAINED C	\$19,173.00	\$19,173.00	\$0.00
3-5212-060-181-		SUPPLEMENTAL PAY-SELF CONTA	\$257,035.83	\$222,706.43	\$238,234.48
3-5212-060-184-		LONGEVITY PAY	\$21,304.47	\$16,789.75	\$19,101.62
3-5212-060-189-		DISABILITY	\$5,342.87	\$5,342.87	\$0.00
3-5212-060-199-		OVERTIME PAY - VI B HANDICA	\$500.00	\$299.98	\$0.00
3-5212-060-211-		EMPLOYER'S SOC SECURITY-SEL	\$186,952.65	\$166,941.43	\$188,905.44
3-5212-060-221-		EMPLOYER'S RET CONTRIB - SE	\$357,687.23	\$336,279.97	\$358,649.33
3-5212-060-231-		EMPLOYER'S HEALTH IN-SELF C	\$654,771.50	\$612,530.27	\$636,933.75
3-5212-060-232-		WORKERS COMPENSATION	\$20,000.00	\$19,268.86	\$25,000.00
3-5214-060-142-	7.0	TEACHER ASSIST FOR THE HEARING IMPAIRED	\$160,648.34	\$137,087.18	\$145,006.80
3-5214-060-144-	3.7	BRAILIST	\$113,957.12	\$112,670.50	\$125,714.61
3-5214-060-181-		SUPPLEMENTAL PAY-DEAF/VISUA	\$27,727.12	\$27,615.20	\$29,156.69
3-5214-060-184-		LONGEVITY PAY	\$2,594.02	\$2,215.97	\$2,990.18
3-5214-060-211-		EMPLOYER'S SOC SECURITY-TEA	\$23,326.88	\$20,108.90	\$23,169.41
3-5214-060-221-		EMPLOYER'S RET CONTRIB -TEA	\$45,158.52	\$41,365.74	\$44,700.63
3-5214-060-231-		EMPLOYER-PAID HEALTH IN-TEA	\$75,292.00	\$60,944.32	\$71,227.00
3-5214-060-232-		WORKERS COMPENSATION	\$2,400.00	\$2,349.45	\$3,000.00
3-5216-060-142-	17.0	TEACHER ASSISTANT	\$390,049.84	\$297,970.21	\$309,673.08
3-5216-060-165-		NON-TEACHING SUB	\$500.00	\$486.24	\$0.00
3-5216-060-181-		LOCAL SUPPLEMENT	\$42,008.33	\$32,801.13	\$33,351.78
3-5216-060-184-		LONGEVITY	\$516.16	\$507.77	\$529.95
3-5216-060-199-		OVERTIME - TEACHER ASSISTANT	\$500.00	\$175.79	\$0.00
3-5216-060-211-		FICA	\$33,168.44	\$23,909.18	\$26,281.94
3-5216-060-221-		RETIREMENT CONTRIBUTION	\$59,356.91	\$49,321.93	\$53,835.03
3-5216-060-231-		HOSPITALIZATION	\$112,938.00	\$96,716.17	\$98,622.00
3-5216-060-232-		WORKERS COMP	\$3,500.00	\$3,434.39	\$3,450.00
3-5220-060-142-	4.5	JOB COACHES	\$108,551.61	\$100,949.80	\$110,601.60
3-5220-060-181-		SUPPLEMENTARY PAY - VI B HA	\$11,691.00	\$11,251.99	\$11,911.79
3-5220-060-184-		LONGEVITY PAY - VI B HANDIC	\$2,301.51	\$1,976.03	\$2,345.08
3-5220-060-199-		OVERTIME PAY - VI B HANDICA	\$500.00	\$94.62	\$0.00
3-5220-060-211-		EMPLOYER'S SOCIAL SECURITY	\$9,412.87	\$8,006.36	\$9,551.67
3-5220-060-221-		EMPLOYER'S RETIRMENT CONTR	\$18,715.01	\$17,377.77	\$19,565.32
3-5220-060-231-		EMPLOYER-PAID HEALTH INSUR	\$26,890.00	\$25,990.96	\$27,395.00
3-5220-060-232-		EMPLOYER'S WORKERS' COMP -	\$1,000.00	\$972.27	\$1,230.00

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3-5242-060-129-	TEACHER HELD HARMLESS	\$384.00	\$384.00	\$0.00
3-5242-060-132-	INSTRUCTIONAL SUPPORT STAFF	\$16,500.00	\$16,500.00	\$0.00
3-5242-060-181-	LOCAL SUPPLEMENT	\$1,501.00	\$0.00	\$0.00
3-5242-060-183-	TOP PAY SCHEDULE BONUS	\$300.00	\$300.00	\$0.00
3-5242-060-211-	FICA	\$1,429.40	\$1,265.55	\$0.00
3-5242-060-221-	RETIREMENT CONTRIBUTION	\$2,841.99	\$2,613.69	\$0.00
3-5242-060-231-	HOSPITALIZATION	\$1,344.50	\$1,344.36	\$0.00
3-5242-060-232-	WORKERS COMP	\$150.00	\$125.32	\$0.00
3-6200-060-184-	LONGEVITY	\$0.00	(\$304.78)	\$0.00
3-6202-060-189-	DISABILITY	\$14,562.27	\$7,579.70	\$0.00
3-6202-060-211-	EMPLOYER'S SOC SECURITY-SPE	\$1,114.01	\$560.21	\$0.00
3-6202-060-221-	EMPLOYER'S RETIRE CONTR-SPE	\$2,214.92	\$0.00	\$0.00
3-6202-060-231-	EMPLOYER-PAID HEALTH IN-SPE	\$3,226.80	\$2,912.78	\$0.00
3-6202-060-232-	EMPLOYER'S WORKERS' COMP -	\$308.00	\$307.89	\$0.00
3-8100-060-392-	PAYMENTS TO OTHER GOVT - VI	\$99,935.98	\$87,388.56	\$106,114.02
3-8200-060-399-	UNBUDGETED FUNDS (RESERVED)	\$1,227,756.98	\$0.00	\$1,659,569.63
	<b>Total Federal Grants Fund</b>	<b>\$6,319,499.96</b>	<b>\$4,655,574.43</b>	<b>\$6,597,834.00</b>

Note 1: The carryover listed is not actual. It was the projected carryover at the time of submission.



# PRC 082

## IDEA Title VI-B

### State Improvement Grant

Buncombe County Schools receives these funds to support the training and implementation of research-based reading and math intervention programs. Staff development costs and material purchases are the main uses of these funds. BCS must track the performance of students participating in these programs, monitor the fidelity of the implementation of these programs and submit this data to DPI on a yearly basis, in order to continue to receive these funds. A five year plan for program implementation is also reviewed yearly by DPI Regional staff.

PRC 082 - IDEA Title VI-B State Improvement Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-082-000-	REVENUE	(\$10,000.00)	(\$12,077.65)	
3-3600-082-000-	REVENUE-CARRYOVER	(\$2,202.86)		(\$127.18)
		(\$12,202.86)	(\$12,077.65)	(\$127.18)
<b>Paid by Federal Grants Fund</b>				
3-5210-082-163-	SUBSTITUTE	\$7,732.00	\$7,732.00	\$0.00
3-5210-082-211-	EMPLOYER'S FICA	\$591.49	\$591.74	\$0.00
3-5210-082-232-	WORKERS COMPENSATION	\$50.00	\$38.81	\$0.00
3-5210-082-312-	WORKSHOP EXPENSES	\$2,557.28	\$2,447.28	\$124.45
3-5210-082-411-	SUPPLIES/MATERIALS	\$1,041.85	\$1,040.04	\$0.00
3-8100-082-392-	INDIRECT COST PAYMENTS-IDEA	\$239.69	\$237.23	\$2.73
3-8100-082-472-	SALES AND USE TAX REFUND	(\$9.45)	(\$9.45)	\$0.00
	<b>Total Federal Grants Fund</b>	<b>\$12,202.86</b>	<b>\$12,077.65</b>	<b>\$127.18</b>
Note 1:	The carryover listed is not actual. It was the projected carryover at the time of submission.			

# PRC 100

## Rewards School

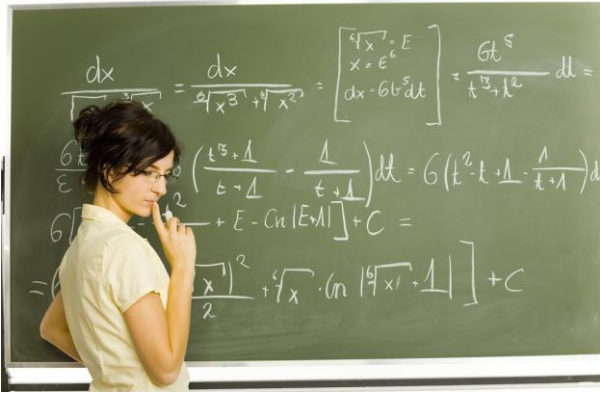
### Mini-Grant



A “reward school” is a Title I school that, based on the most recent data available, has been identified as among the highest ten percent (10%) of all Title I schools in one of two categories. It is a school that has:

- sustained the highest performance on student achievement over a number of years; or
- made the most progress in improving student achievement over a number of years.

PRC 100 - Rewards School Mini-Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-100-000-	REVENUE	(\$125,308.00)	(\$1,968.37)	
3-3600-100-000-	REVENUE - CARRYOVER	\$0.00		(\$123,339.63)
		(\$125,308.00)	(\$1,968.37)	(\$123,339.63)
<b>Paid by Federal Grants Fund</b>				
3-5330-100-311-	CONTRACTED SERVICES	\$9,000.00	\$0.00	\$9,000.00
3-5330-100-411-	SUPPLIES	\$46,779.27	\$0.00	\$46,634.91
3-5330-100-462-	INVENTORIED EQUIPMENT	\$10,500.00	\$0.00	\$10,500.00
3-5333-100-143-	TUTOR	\$38,084.43	\$1,792.60	\$36,291.83
3-5333-100-198-	TUTORIAL PAY	\$8,103.07	\$0.00	\$8,103.07
3-5333-100-211-	EMPLOYER'S FICA	\$3,533.33	\$137.14	\$3,396.20
3-5333-100-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,025.12	\$0.00	\$6,956.68
3-8100-100-392-	PAYMENTS TO OTHER GOVTS (INDIRECT CO	\$2,282.78	\$38.63	\$2,456.94
	<b>Total Federal Grants Fund</b>	<b>\$125,308.00</b>	<b>\$1,968.37</b>	<b>\$123,339.63</b>



# PRC 103

## Title II Part A

### Improving Teacher Quality

Title II, Part A provides financial support for Buncombe County Schools to enhance teaching skills and outcomes. A Title II Committee recommends how the funds are spent each year.

One goal of Title II funds is to raise student achievement and ensure adequate yearly progress in reading and math. Toward this end, teacher positions to reduce class size are allotted each year according to each school's AYP status, number of subgroups, number of LEP students, SES, number of HQ teachers, student achievement levels and current class size. The Title II Committee recommended that the following schools be allocated teaching positions: Avery's Creek, Emma, Johnston, Oakley, W.D. Williams, Enka Middle, Erwin Middle, Owen Middle, Community High, Erwin High, and Enka High. All teachers hired with Title II funds must be highly qualified and assigned to teach in the areas of reading/language arts or math only.

A majority of the funds available has been allocated to cover salaries and benefits for teachers and coaches.

A second goal of the Title II Program is to promote teacher quality by:

- supporting new teachers with reimbursement costs of the Praxis administration,
- allocating funds for substitutes to allow beginning teachers to observe experienced teachers,
- Providing high quality professional development in core subject areas.

Each school creates a professional development plan with proposed activities which must be sustained, classroom focused, directly linked to student achievement, and designed to meet AYP targets. These activities must be aligned with system initiatives, Continuous Improvement Plans, and the North Carolina Standard Course of Study. Allowable expenses supported through Title II funds are: substitute coverage for classroom observations and follow-up discussion, substitute coverage for school-based workshops, stipends for Saturday sessions, stipends for teacher planning and presenting workshops, contracted services for outside presenters, and workshop materials.



Budget Resource Document – 2015-16

PRC 103 - Title II Improving Teacher Quality					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-103-000-		REVENUE	(\$791,289.00)	(\$844,536.51)	(\$778,461.00)
3-3600-103-000-		REVENUE-CARRYOVER	(\$311,628.12)		(\$261,000.00)
			(\$1,102,917.12)	(\$844,536.51)	(\$1,039,461.00)
<b>Paid by Federal Grants Fund</b>					
3-5110-103-121-	5.0	TITLE II CLASSROOM TEACHER-	\$168,500.00	\$168,400.00	\$177,230.00
3-5110-103-125-		NEW TEACHER ORIENTATION PAY	\$1,000.00	\$613.96	\$0.00
3-5110-103-162-		SUBSTITUTE(REG ABSENCE) TIT	\$2,120.37	\$1,661.00	\$2,000.00
3-5110-103-163-		SUBSTITUTE/WORKSHOP K-3/ENG	\$17,500.00	\$17,178.25	\$12,500.00
3-5110-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$10,652.00	\$10,652.00	\$11,202.72
3-5110-103-211-		TITLE II SOCIAL SECURITY -	\$15,282.58	\$15,036.35	\$15,524.36
3-5110-103-221-		TITLE II RETIREMENT CONTRIB	\$27,401.12	\$27,353.50	\$29,527.41
3-5110-103-231-		TITLE II HEALTH INSURANCE -	\$26,890.00	\$26,439.08	\$27,395.00
3-5110-103-232-		WORKERS COMPENSATION TITLE	\$1,667.00	\$1,667.00	\$1,880.00
3-5110-103-312-		WORKSHOP EXPENSE-TITLE II/K	\$2,400.00	\$2,376.46	\$4,170.00
3-5110-103-352-		EMPLOYEE EDUCATION REIMBURSEMENT	\$1,000.00	\$0.00	\$1,000.00
3-5117-103-163-		SUBSTITUTE TEACHER- STAFF D	\$6,144.00	\$6,068.50	\$7,500.00
3-5117-103-196-		STIPEND	\$250.00	\$246.84	\$0.00
3-5117-103-211-		EMPLOYER'S SOC SECURITY-MAT	\$489.15	\$483.31	\$573.75
3-5117-103-221-		EMPLOYER'S RET CONTRIB -MAT	\$38.03	\$37.54	\$0.00
3-5117-103-232-		WORKERS COMPENSATION	\$183.84	\$23.76	\$0.00
3-5330-103-135-	0.5	LEAD TEACHER COACH - TITLE II	\$27,500.00	\$27,500.00	\$28,050.00
3-5330-103-181-		LOCAL SUPPLEMENT	\$2,997.50	\$2,997.50	\$3,057.45
3-5330-103-211-		EMPLOYER'S FICA	\$2,333.06	\$2,333.11	\$2,379.72
3-5330-103-221-		EMPLOYER'S RET CONTRIB	\$4,638.67	\$4,638.72	\$4,874.54
3-5330-103-231-		EMPLOYER-PAID HEALTH	\$2,689.00	\$2,688.66	\$2,739.50
3-5330-103-232-		WORKERS COMPENSATION	\$0.00	\$0.00	\$310.00
3-6110-103-135-	5.0	LEAD TEACHER COACH - TITLE II	\$240,857.00	\$197,450.00	\$201,393.00
3-6110-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$19,963.42	\$19,508.72	\$20,270.54
3-6110-103-184-		LONGEVITY PAY	\$4,436.93	(\$563.52)	\$0.00
3-6110-103-211-		EMPLOYER'S FICA	\$20,292.20	\$15,358.79	\$16,957.27
3-6110-103-221-		EMPLOYER'S RET CONTRIB	\$39,143.01	\$33,674.34	\$34,734.68
3-6110-103-231-		EMPLOYER-PAID HEALTH	\$27,374.02	\$22,406.00	\$21,916.00
3-6110-103-232-		WORKERS COMPENSATION	\$2,275.56	\$2,275.56	\$2,210.00
3-6117-103-135-	4.0	LEAD TEACHER/COACH	\$144,000.00	\$143,000.00	\$145,860.00
3-6117-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$12,694.00	\$13,049.30	\$13,310.22
3-6117-103-184-		LONGEVITY PAY-EDUCATIONAL T	\$1,756.54	\$1,756.54	\$0.00
3-6117-103-211-		EMPLOYER'S SOCIAL SECURITY	\$12,121.48	\$11,751.57	\$12,176.53
3-6117-103-221-		EMPLOYER'S RETIREMENT CONTR	\$24,100.34	\$24,002.30	\$24,941.98
3-6117-103-231-		EMPLOYER PAID HEALTH INSURA	\$16,134.00	\$16,124.24	\$16,437.00
3-6117-103-232-		WORKERS COMPENSATION	\$1,258.24	\$1,258.24	\$1,580.00
3-6200-103-361-		TITLE II MEMBERSHIP-SPEC PO	\$10,451.76	\$10,451.76	\$10,000.00
3-8100-103-392-		TITLE II PAYMENT TO OTHER G	\$14,637.13	\$14,637.13	\$18,747.29
3-8200-103-399-		TITLE II FUNDS LEFT UNBUDGE	\$189,745.17	\$0.00	\$167,012.04
		<b>Total Federal Grants Fund</b>	<b>\$1,102,917.12</b>	<b>\$844,536.51</b>	<b>\$1,039,461.00</b>
Note 1:	The carryover listed is not actual. It was the projected carryover at the time of submission.				



# PRC 104

## Title III

### Language Acquisition

PRC 104 funds language instruction for limited English proficient and immigrant students.

The grant's purpose is to help ensure that children whose English proficiency is limited -- including immigrant children and youth -- attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet.

PRC 104 funding is based on an October headcount of the students who are identified as limited in English proficiency based on a state adopted language proficiency test. The funds can be used only for activities that supplement the English as Second Language program that the District provides with State and Local funds.

The supplementary activities include materials and two bilingual assistants for the Newcomer Center and a curriculum coach who provides training for classroom teachers in instructional practices that increase academic success for limited English proficient students. The funds also support an additional online data management system and a data support manager who facilitates headcounts and reporting along with supporting ESL staff in record keeping. In addition, a school/home support liaison assists schools in communicating with parents. This position organizes interpretation and translation services for schools and parents and assists parents in completing various school forms and in understanding school policies and procedures.

Teachers for the English as a Second Language Program cannot be paid from this funding source because they are considered part of the core program that these funds supplement. ESL teachers are funded from State funds.

All federal programs require payees to keep "time and effort" reports to document exactly how much time they spend on grant cost objectives. Because the portion of the Federal Program Director's time spent supervising this program would cause the 2% cap on administrative expenses in this PRC to be exceeded, that portion of her salary has to be paid with local funds.

Budget Resource Document – 2015-16

PRC 104 - Title III - Language Acquisition					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-104-000-		REVENUE	(\$218,697.05)	(\$189,278.68)	(\$191,728.00)
3-3600-104-000-		REVENUE-CARRYOVER	(\$150,650.74)		(\$175,000.00)
			(\$369,347.79)	(\$189,278.68)	(\$366,728.00)
<b>Paid by Federal Grants Fund</b>					
3-5270-104-135-	2.0	LEAD TEACHER -LANGUAGE ACQU	\$51,150.00	\$51,150.00	\$105,360.00
3-5270-104-142-		INSTRUCTIONAL ASSISTANT - E	\$17,277.40	\$14,517.10	\$0.00
3-5270-104-151-	1.0	OFFICE PERSONNEL-LANGUAGE A	\$26,677.92	\$26,677.92	\$27,480.00
3-5270-104-181-		SUPPLEMENTAL PAY-LANGUAGE A	\$10,081.76	\$9,519.00	\$14,127.76
3-5270-104-184-		LONGEVITY PAY - ESL	\$867.03	\$566.90	\$893.10
3-5270-104-211-		EMPLOYER'S SOC SECURITY-TRA	\$8,113.15	\$7,803.10	\$11,311.35
3-5270-104-221-		EMPLOYER'S RET CONTRIB -TRA	\$16,130.84	\$15,341.99	\$23,169.80
3-5270-104-231-		EMPLOYER-PAID HEALTH IN-TRA	\$16,134.00	\$9,410.52	\$16,647.00
3-5270-104-232-		WORKERS COMP-LANGUAGE ACQUI	\$834.84	\$834.84	\$1,500.00
3-5270-104-332-		MILEAGE REIMBURSEMENT - ESL	\$1,500.00	\$701.40	\$2,500.00
3-5330-104-163-		STAFF DEVELOPMENT SUB - ESL	\$10,930.33	\$1,347.30	\$6,520.00
3-5330-104-196-		STIPEND FOR STAFF DEVELOPMENT-ESL	\$5,000.00	\$3,100.00	\$4,000.00
3-5330-104-211-		EMPLOYER' SOC SECURITY	\$1,218.67	\$340.26	\$804.78
3-5330-104-221-		EMPLOYER'S RET CONTRIBUTION	\$2,423.00	\$471.51	\$1,018.55
3-5330-104-232-		WORKERS COMPENSATION	\$5,200.00	\$158.42	\$0.00
3-5330-104-312-		WORKSHOP EXPENSES	\$21,076.64	\$18,402.34	\$20,000.00
3-5330-104-333-		FIELD TRIPS	\$500.00	\$337.40	\$0.00
3-5330-104-411-		SUPPLIES	\$5,579.16	\$2,535.63	\$2,813.19
3-5330-104-418-		COMPUTER SOFTWARE	\$28,700.00	\$22,398.05	\$20,551.95
3-5330-104-462-		INVENTORIED EQUIPMENT - MIGRANT PRO	\$1,000.00	\$0.00	\$1,000.00
3-5880-104-312-		PARENTAL INVOLVEMENT WORKSHOPS	\$1,000.00	\$88.28	\$0.00
3-6550-104-171-		BUS DRIVER - REMEDIATION PROGRAMS	\$200.00	\$165.23	\$0.00
3-6550-104-211-		EMPLOYER' SOC SECURITY	\$15.30	\$12.64	\$0.00
3-6550-104-221-		EMPLOYER' RETIREMENT	\$30.42	\$8.00	\$0.00
3-6550-104-232-		WORKERS COMPENSATION	\$20.00	\$10.79	\$0.00
3-8100-104-392-		INDIRECT COST	\$4,301.93	\$3,588.76	\$3,834.56
3-8100-104-472-		SALES AND USE TAX REFUND	(\$208.70)	(\$208.70)	\$0.00
3-8200-104-399-		UNBUDGETED FEDERAL	\$133,594.10	\$0.00	\$103,195.96
		<b>Total Federal Grants Fund</b>	<b>\$369,347.79</b>	<b>\$189,278.68</b>	<b>\$366,728.00</b>
Note 1:	The carryover listed is not actual. It was the projected carryover at the time of submission.				
Note 2:	The Office Personnel position is not allowed, but the determination was made after submission.				



# PRC 105

## ESEA Title I


### School Improvement

Funds in this PRC are provided to the District to support schools which are in School Improvement status for not meeting Adequate Yearly Progress for all subgroups. The school must revise its Continuous Improvement Plan and submit a plan to the Department of Public Instruction for use of the funds. In year 2014-15 one school, Community High receives these funds. The school used the funds for additional professional development and to hire licensed teachers as part-time tutors. The school also offered after school tutoring.

Budget Resource Document – 2015-16

PRC 105 - ESEA Title I - School Improvement

Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-105-000-		REVENUE	(\$170,721.00)	(\$153,980.21)	
3-3600-105-000-		REVENUE-CARRYOVER	(\$28,570.73)		(\$45,311.52)
			(\$199,291.73)	(\$153,980.21)	(\$45,311.52)
<b>Paid by Federal Grants Fund</b>					
3-5310-105-121-	0.5	TEACHER	\$33,000.00	\$32,746.51	\$17,500.00
3-5310-105-125-		NEW TEACHER ORIENTATION	\$307.00	\$306.98	\$0.00
3-5310-105-142-		ISS ASSISTANT	\$8,071.26	\$7,267.33	\$0.00
3-5310-105-162-		SUBSTITUTE	\$0.00	\$0.00	\$805.00
3-5310-105-181-		LOCAL SUPPLEMENT	\$2,895.76	\$2,895.80	\$1,102.50
3-5310-105-211-		EMPLOYER'S FICA	\$3,386.96	\$3,306.10	\$1,484.68
3-5310-105-221-		EMPLOYER'S RETIREMENT	\$5,382.21	\$5,351.40	\$3,041.15
3-5310-105-231-		EMPLOYER'S HOSPITALIZATION	\$5,378.00	\$4,481.20	\$2,739.50
3-5310-105-232-		WORKERS COMPENSATION	\$700.00	\$278.13	\$0.00
3-5310-105-311-		ALT CONTRACTED SERVICES	\$31,365.00	\$31,365.00	\$0.00
3-5310-105-333-		FIELD TRIPS	\$3,012.89	\$0.00	\$0.00
3-5310-105-411-		ALT SUPPLIES AND MATERIALS PBIS	\$10,932.08	\$2,606.70	\$0.00
3-5310-105-462-		ALT INVENTORIED EQUIPMENT	\$5,000.00	\$2,134.65	\$0.00
3-5314-105-142-	0.44	ISS ASSISTANT	\$5,940.54	\$5,707.81	\$8,565.74
3-5314-105-181-		LOCAL SUPPLEMENT	\$638.06	\$638.00	\$922.53
3-5314-105-199-		OVERTIME	\$4.00	\$3.73	\$0.00
3-5314-105-211-		FICA	\$503.57	\$479.02	\$725.86
3-5314-105-221-		EMPLOYERS RETIREMENT	\$1,001.22	\$965.72	\$1,486.81
3-5314-105-231-		EMPLOYERS HOSPITALIZATION	\$1,720.96	\$1,676.01	\$2,410.76
3-5314-105-232-		WORKERS COMP	\$59.56	\$57.35	\$0.00
3-5330-105-163-		REMEDIAL/SUPPL K-12 SUBS	\$12,324.00	\$2,501.60	\$0.00
3-5330-105-211-		EMPLOYERS FICA	\$942.79	\$191.45	\$0.00
3-5330-105-311-		CONTRACTED SERVICES	\$35,695.00	\$29,775.00	\$0.00
3-5330-105-312-		REMEDIAL/SUPPL K-12	\$19,552.50	\$12,314.52	\$0.00
3-5330-105-413-		REMEDIAL/SUPPL OTHER TEXTBOOKS	\$7,000.00	\$6,255.51	\$0.00
3-5336-105-163-		PROF DEVELOPMENT SUBS	\$0.00	\$0.00	\$650.26
3-5336-105-211-		EMPLOYER'S FICA	\$0.00	\$0.00	\$49.75
3-5336-105-312-		WORKSHOP EXPENSES	\$0.00	\$0.00	\$479.53
3-5336-105-411-		SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$2,373.79
3-5880-105-312-		WORKSHOP EXPENSES	\$3,000.00	\$0.00	\$0.00
3-8100-105-392-		INDIRECT COST-TITLE 1 SCHOOL	\$2,617.68	\$1,814.00	\$973.66
3-8100-105-472-		SALES AND USE TAX REFUND	(\$1,139.31)	(\$1,139.31)	\$0.00
		<b>Total Federal Grants Fund</b>	<b>\$199,291.73</b>	<b>\$153,980.21</b>	<b>\$45,311.52</b>

	<h1>PRC 111</h1>
	<h2>Title III Language Acquisition</h2>

Along with PRC 104, PRC 111 assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging State standards required of all other students.

PRC 111 - Title III - Language Acquisition				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-111-000-	REVENUE			(\$25,577.00)
				(\$25,577.00)
<b>Paid by Federal Grants Fund</b>				
3-5330-111-143-	REMEDIAL-K 12 TUTOR			\$19,118.55
3-5330-111-211-	EMPLOYER'S FICA			\$1,462.57
3-5330-111-221-	EMPLOYER'S RETIREMENT CONTRIBUTION			\$2,995.88
3-5330-111-411-	SUPPLIES & MATERIALS			\$2,000.00
	<b>Total Federal Grants Fund</b>			<b>\$25,577.00</b>



# PRC 114

## IDEA- Risk Pool

### Children With Special Needs

This grant was awarded to provide IDEA, Title VI, Part B funds to “high needs” students with disabilities served in local education agencies (LEAs). Buncombe County Schools will use these funds for the student’s special education and related service needs. The total allotment will be used for contracted services in order to meet the needs of the students it serves.

This funding is usually approved and appropriated around November or December of each year. We expect about the same amount for the program this year as last year, but have not received the funds to date. The funds cannot be budgeted until final approval from NCDPI.

A budget is not shown for this program because the funds had not been disbursed at the time this document was being produced. The allocation is expected by the end of December 2015.



# PRC 118

## IDEA- VI-B

### Special Needs

This grant is used to fund an Instructional Support Teacher for special needs students and all of the applicable benefits and costs associated with the position. The Department of Public Instruction (DPI) typically has more funds available for contracts than they do for teacher salaries. Therefore, DPI contracted with Buncombe County Schools in order to continue funding this position. The contract for this position has moved to a different LEA beginning this fiscal year, however, BCS will still receive funds in this budget for selected Special Needs programs.

PRC 118- IDEA, Part B Targeted Assistance				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-118-000-	REVENUE	(\$19,800.00)	(\$47,805.06)	
3-3600-118-000-	REVENUE-CARRYOVER	(\$36,838.85)		(\$8,833.79)
		<b>(\$56,638.85)</b>	<b>(\$47,805.06)</b>	<b>(\$8,833.79)</b>
<b>Paid by Federal Grants Fund</b>				
3-5210-118-163-	PROF DEVELOPMENT SUBS	\$12,368.28	\$12,051.00	\$1,516.54
3-5210-118-211-	EMPLOYER'S SOCIAL SECURITY	\$946.18	\$922.28	\$116.01
3-5210-118-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$88.03	\$26.32	\$0.00
3-5210-118-311-	CONTRACTED SERVICES	\$101.63	\$60.00	\$0.00
3-5210-118-312-	WORKSHOP EXPENSES	\$9,852.66	\$9,033.00	\$2,239.22
3-5210-118-411-	SUPPLIES	\$9,900.06	\$2,898.73	\$4,772.20
3-5210-118-462-	INVENTORIED EQUIPMENT	\$20,423.00	\$20,422.13	\$0.00
3-5213-118-312-	WORKSHOP EXPENSES	\$355.57	\$182.39	\$0.00
3-5230-118-312-	WORKSHOP EXPENSES	\$500.00	\$403.92	\$0.00
3-5241-118-312-	WORKSHOP EXPENSES	\$200.00	\$194.16	\$0.00
3-5840-118-312-	WORKSHOP EXPENSES	\$200.00	\$191.26	\$0.00
3-6201-118-312-	WORKSHOP EXPENSES	\$850.00	\$759.62	\$0.00
3-8100-118-392	INDIRECT COST PAYMENTS	\$907.09	\$713.90	\$189.82
3-8100-118-472-	SALES AND USE TAX REFUND	(\$53.65)	(\$53.65)	\$0.00
	<b>Total Federal Grants Fund</b>	<b>\$56,638.85</b>	<b>\$47,805.06</b>	<b>\$8,833.79</b>





# PRC 119

## IDEA- VI-B

### Targeted Assistance For Preschool

These federal funds assist in purchasing materials and providing training in team, arena assessment for preschool children. The award is used to fund workshops, supplies, contracts, and furniture/equipment purchases for preschool needs. These funds have also been used to pay a portion of a Preschool Teachers salary and benefits.

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**PRC 119- IDEA Preschool Part B**

Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>				
3-3600-119-000-	REVENUE	(\$2,500.00)	(\$49,261.82)	(\$20,000.00)
3-3600-119-000-	REVENUE-CARRYOVER	(\$50,912.39)		(\$4,200.00)
		<b>(\$53,412.39)</b>	<b>(\$49,261.82)</b>	<b>(\$24,200.00)</b>
<b>Paid by Federal Grants Fund</b>				
3-5210-119-133-	PSYCHOLOGIST	\$1,218.84	\$1,218.84	\$0.00
3-5210-119-211-	EMPLOYER'S FICA	\$93.24	\$93.25	\$0.00
3-5210-119-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$185.39	\$185.39	\$0.00
3-5210-119-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$1,500.00
3-5210-119-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$1,600.00
3-5230-119-197-	INSTRUCTOR STIPEND	\$0.00	\$0.00	\$1,216.35
3-5230-119-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$93.05
3-5230-119-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$190.60
3-5230-119-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$1,550.00
3-5230-119-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$6,700.00
3-5230-119-326-	CONTRACTED REPAIRS AND MAINTENANCE	\$278.20	\$272.99	\$0.00
3-5230-119-411-	SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$1,642.22
3-5231-119-121-	PRESCHOOL TEACHER	\$12,285.35	\$12,285.35	\$0.00
3-5231-119-181-	LOCAL SUPPLEMENT	\$700.80	\$700.80	\$0.00
3-5231-119-211-	EMPLOYERS SOCIAL SECURITY	\$993.44	\$936.93	\$0.00
3-5231-119-221-	EMPLOYERS RETIREMENT	\$1,975.20	\$1,975.21	\$0.00
3-5231-119-231-	HEALTH INSURANCE	\$1,882.30	\$1,792.48	\$0.00
3-5231-119-232-	WORKERS COMPENSATION	\$200.00	\$160.82	\$0.00
3-5235-119-232-	WORKERS COMPENSATION	\$50.00	\$11.88	\$0.00
3-5235-119-312-	WORKSHOP EXPENSE-PRESCHOOL ASSESSMENT G	\$4,792.90	\$3,374.07	\$0.00
3-5235-119-314-	PRINTING AND BINDING	\$500.00	\$0.00	\$0.00
3-5235-119-326-	CONTRACTED REPAIR-EQUIPMENT	\$350.00	\$0.00	\$0.00
3-5235-119-411-	SUPPLIES-PRESCHOOL ASSESSMENT GRANT	\$8,904.07	\$7,332.62	\$0.00
3-5235-119-462-	INVENTORIED EQUIPMENT	\$15,775.48	\$15,775.48	\$0.00
3-5240-119-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$2,300.00
3-5240-119-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$4,200.00
3-5243-119-132-	WORKSHOP EXPENSES	\$1,561.40	\$1,561.40	\$0.00
3-5243-119-211-	EMPLOYER'S FICA	\$119.45	\$119.45	\$0.00
3-5243-119-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$237.49	\$237.49	\$0.00
3-5250-119-411-	SUPPLIES	\$90.73	\$90.73	\$0.00
3-5840-119-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$2,200.00
3-5840-119-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$650.00
3-5840-119-461-	NON-INVENTORIED EQUIPMENT	\$185.65	\$185.65	\$0.00
3-8100-119-392-	INDIRECT COST	\$1,048.65	\$967.18	\$357.78
3-8100-119-472-	SALES TAX REFUND	(\$16.19)	(\$16.19)	\$0.00
	<b>Total Federal Grants Fund</b>	<b>\$53,412.39</b>	<b>\$49,261.82</b>	<b>\$24,200.00</b>
Note 1:	The carryover listed is not actual. It was the projected carryover at the time of submission.			

# PRC 143

## ARRA – School Improvement



This ARRA grant will be used to execute Community High School’s plan to exit School Improvement.

A school identified for improvement must make AYP as identified by North Carolina’s accountability system for two consecutive school years in order to exit school improvement status. The process of school improvement begins with the school developing a required plan that addresses the academic issues that caused it to be identified for school improvement.

The purpose of the school improvement plan is to improve the quality of teaching and learning in the school, so that greater numbers of students achieve proficiency in the core academic subjects of reading and mathematics. The school improvement plan provides a framework for analyzing problems, identifying underlying causes, and addressing instructional issues in a school that has not made sufficient progress in student achievement. This funding expired on September 30, 2013.

PRC 143- ARRA- School Improvement					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-143-000-		REVENUE-CARRYOVER	(\$943.28)	(\$943.28)	
			(\$943.28)	(\$943.28)	
<b>Paid by Federal Grants Fund</b>					
3-5314-143-142-		TEACHER ASSISTANT	\$642.29	\$642.29	
3-5314-143-181-		LOCAL SUPPLEMENT	\$0.00	\$0.00	
3-5314-143-211-		EMPLOYER'S SOCIAL SECURITY-ALT SUSPENSIO	\$49.13	\$49.14	
3-5314-143-221-		EMPLOYERS RETIREMENT COST	\$97.69	\$97.70	
3-5314-143-231-		EMPLOYER'S HOSPITALIZATION PREMIUMS	\$107.56	\$154.15	
3-5314-143-232-		EMPLOYER'S WORKERS' COMP	\$46.61	\$0.00	
		<b>Total Federal Grants Fund</b>	<b>\$943.28</b>	<b>\$943.28</b>	

# PRC 154

## Governors Teacher Network



Good teaching motivates students to learn. Good teachers inspire each other when they share their most innovative and creative practices. This initiative, funded by the state's Race to the Top grant, will provide a statewide platform for teachers to share their best work around instruction and professional development and help advance Race to the Top (RttT) funded educational remodeling efforts across the state.

PRC 154- Governors Teacher Network					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-154-000-		REVENUE	(\$99,516.60)	(\$99,516.60)	
			(\$99,516.60)	(\$99,516.60)	
<b>Paid by Federal Grants Fund</b>					
3-5110-154-191-		GOVERNERS TEACHER NETWORK PAY	\$81,000.00	\$81,000.00	
3-5110-154-211-		EMPLOYER'S SOCIAL SECURITY-ALT SUSPENSIO	\$6,196.50	\$6,196.50	
3-5110-154-221-		EMPLOYERS RETIREMENT COST	\$12,320.10	\$12,320.10	
		<b>Total Federal Grants Fund</b>	<b>\$99,516.60</b>	<b>\$99,516.60</b>	



# PRC 156

## ARRA-

## Race to the Top

The State Stabilization Funds' Race to the Top competitive grants was awarded to encourage and reward states that are "creating the conditions for education innovation and reform; implementing ambitious plans in four education reform areas and achieving significant improvement in student outcomes."

States will use the funds to create comprehensive strategies for addressing four key areas of reform that drive school improvement:

- Adopting international benchmarked standards and assessments that prepare students for success in college and workplace.
- Recruiting, developing, retaining and rewarding effective teachers and principals.
- Building data systems that measure student success and inform teachers and principals how they can improve their practices.
- Turning around the lowest-performing schools.

North Carolina's grant proposal will focus on building upon the State Board of Education's Accountability and Curriculum Reform Act (ACRE) efforts, District and School Transformation initiatives to turn around struggling schools, the NC Common Education Data Analysis and Reporting System (CEDARS), and measures to build upon the school CEO standards and evaluation process.

Buncombe County Schools was granted a no cost extension by NCDPI to use the remaining funds through June 30, 2015.

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PRC 156- ARRA- Race To The Top					
Account	FTE	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Estimated Revenue</b>					
3-3600-156-000-		REVENUE-CARRYOVER	(\$295,301.10)	(\$206,282.49)	
			(\$295,301.10)	(\$206,282.49)	
<b>Paid by Federal Grants Fund</b>					
3-5110-156-163-		SUBSTITUTE- RACE TO THE TOP	\$3,483.53	\$1,219.50	
3-5110-156-196-		STIPEND FOR STAFF DEVELOPMENT- RTTT	\$1,000.00	\$1,000.00	
3-5110-156-211-		FICA- RTTT	\$342.99	\$169.83	
3-5110-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	\$152.10	\$152.10	
3-5110-156-232-		WORKERS COMP	\$7.92	\$7.92	
3-5110-156-233-		UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	
3-5120-156-312-		WORKSHOP EXPENSES	\$5,000.00	\$5,000.00	
3-5120-156-462-		INVENTORIED EQUIPMENT	\$78,164.61	\$0.00	
3-5835-156-148-		SECONDARY GRADUATION COACH	\$0.00	\$0.00	
3-5835-156-211-		FICA- RTTT	\$0.00	\$0.00	
3-5835-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	\$0.00	\$0.00	
3-5835-156-231-		EMPLOYERS HOPSITALIZATION CONTRIBUTION	\$0.00	\$0.00	
3-6110-156-129-		AMOUNT HELD HARMLESS	\$3,066.30	\$3,066.30	
3-6110-156-135-		LEAD TEACHER- RACE TO THE TOP	\$27,500.00	\$27,500.00	
3-6110-156-181-		LOCAL SUPPLEMENT- RTTT	\$0.00	\$0.00	
3-6110-156-183-		TOP PAY SCALE BONUS	\$500.00	\$500.00	
3-6110-156-184-		LONGEVITY- RTTT	\$131.63	(\$6,957.83)	
3-6110-156-211-		FICA- RACE TO THE TOP	\$2,386.64	\$2,386.72	
3-6110-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	\$0.00	\$0.00	
3-6110-156-231-		EMPLOYERS HOPSITALIZATION CONTRIBUTION	\$0.00	\$0.00	
3-6110-156-232-		WORKERS COMP	\$281.83	\$281.83	
3-6110-156-233-		UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	
3-6110-156-311-		CONTRACTED SERVICES	\$500.00	\$0.00	
3-6110-156-312-		WORKSHOP EXPENSES	\$5,674.68	\$5,000.00	
3-6117-156-129-		RTTP EXTENDED EMPLOYMENT	\$5,573.00	\$5,573.00	
3-6117-156-135-		SCIENCE SPECIALIST- RACE TO THE TOP	\$105,120.00	\$105,120.00	
3-6117-156-181-		LOCAL SUPPLEMENT- RTTT	\$12,412.70	\$12,412.70	
3-6117-156-183-		TOP PAY SCALE BONUS	\$1,000.00	\$1,000.00	
3-6117-156-184-		LONGEVITY- RTTT	\$5,289.35	\$5,289.35	
3-6117-156-211-		FICA - LSU ON NBPTS DIFFERENTIAL - COACH	\$9,898.74	\$9,746.80	
3-6117-156-221-		RETIREMENT- RACE TO THE TOP	\$19,680.98	\$19,681.12	
3-6117-156-231-		HOSPITALIZATION- RACE TO THE TOP	\$10,756.00	\$10,754.88	
3-6117-156-232-		WORKERS COMPENSATION PREMIUMS	\$993.10	\$993.10	
3-6117-156-233-		UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	
3-8100-156-472-		SALES AND USE TAX REFUND	(\$3,615.00)	(\$3,614.83)	
		<b>Total Federal Grants Fund</b>	<b>\$295,301.10</b>	<b>\$206,282.49</b>	

# Detail on Program Report Codes (PRC's)

found only in the

Enterprise Fund



# PRC 035

## Child Nutrition Program

Our Mission... Advancing good nutrition for all children

Buncombe County Schools School Nutrition Department operates the National School Breakfast and Lunch Program in 39 Schools and transports breakfast and lunch to four satellite sites (Early/Middle College, Community High School, the Career Education Center and Black Mountain Elementary).

The Buncombe County School Nutrition Program is the largest food service operation in Western North Carolina. In fiscal year 2014-15, a total of 1,810,849 breakfasts were served, with students receiving free and reduced meal benefits represented of those served. Of the 2,865,812 lunches prepared in fiscal year 2014-2015, 1,722,955 were served to free and 251,054 reduced students.

The nutrition goals established by USDA's *School Meals Initiative for Healthy Children* guide all recipe and menu development. Buncombe County Schools uses the Traditional Food-Based Menu Planning System. Our nutritional goals are based on the RDA (Recommended Dietary Allowances), children's calorie (energy) requirements and the Dietary Guidelines for Americans.

In addition to the caloric target, nutrient standards target Calcium, Iron, Protein, Vitamin A and Vitamin C. No more than 35% of calories can come from fat, with less than 10% from saturated fats. Although specific targets have not been set we work to reduce cholesterol and sodium and increase dietary fiber.

The School Nutrition staff also prepares meals for special needs students that may either include foods not on the standard menu or special preparations to modify the consistency of food. Healthcare trays that look like regular cafeteria trays are provided for our PEP students at TC Roberson. An hourly employee is dedicated to tray preparation because of the number of diet modifications at that site. School Nutrition absorbs the additional costs incurred for equipment, labor and the purchase of special food products. Modified Diets are available in all schools as dictated by a physician's diet order. Financial relief is not available with these higher cost food products.

Special preparations are also undertaken whenever a Diet Order signed by a Physician is submitted to the School Nutrition Administrative Office. There continues to be a significant increase in gluten free, peanut free, lactose intolerance and diabetic diets. Buncombe County School Nutrition Menus do not offer Peanut Butter as a menu choice. Many schools are "Peanut Free" to the best of their ability due to the risk of anaphylactic shock for one or more students. School Principals make the



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determination for the school and School Nutrition complies by adjusting menus and products offered.

The School Nutrition Program employs 267 staff. Salaries and benefits are paid by the SN Program for all employees except the SN Director who is paid from PRC 002 in the State Public School Fund. All SN Cafeteria Managers and Assistant IVs (Assistant Managers) are ServSafe certified. All employees are trained in HACCP in Your School.

School Nutrition must generate revenues to cover unfunded salary and benefit increases. North Carolina Legislators as of this report have not provided any additional funding of the School Nutrition Programs in this state.

The financial challenge the SN Program faces is the reduction of meal participation due to new meal patterns. We strive to maintain quality while meeting all county, state and federal requirements. Our labor has been reduced through attrition and reduction of hours without loss of benefits. Menus are printed for all students bi-annually. All menus are posted on the Buncombe County Schools website and in all school cafeterias. Nutrislice software on our website provides nutrition information for all menu items and identifies the Top 8 Allergens present in any menu items for our customers and their parents.

The USDA commodities allotted for this year SY2014/2015 is \$807,966.07 which is a small portion of the food required.

The USDA reimbursement rate for student meals is shown on the following chart:

BREAKFAST	Paid	.29
	Reduced	1.69
	Free	1.99

**Note: The USDA does not provide commodities for breakfast.**

LUNCH:	Paid	.37 + .06 = .43
	Reduced	2.90
	Free	3.19

Note: Many of the Buncombe County Schools are classified as Severe Need and will receive a higher rate of reimbursement than indicated on the chart. Buncombe County is certified and receives an additional .06 per lunch reimbursement. This certification requires that we comply with all Federal Nutritional Standards.

As a result of cost reductions and the revenue increases from meal price adjustments and from increased USDA reimbursement rates, the School Nutrition Fund was able to pay for indirect costs in 2014-2015.

The School Nutrition Fund expects to continue to realize decreased revenue attributed to Healthy Hunger Free Kids Act of 2010. As of today 11/19/2016 we still have 1.6 months operating balance and are paying indirect costs. School Nutrition is investing in higher quality food, and providing School Nutrition employees with the tools they need to be successful. Professional Standard Training is required for all employees and has been completed for the 2015/2016 school year. School Nutrition Employees have requested a salary study be completed to see if revenue can be

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used to create a Manager III position. This program is not in a position to provide increased pay rates.

The Buncombe County Schools School Nutrition Program faces many challenges but is committed to providing the highest quality of nutritious food to all customers at a great value. The goal of the School Nutrition operation is to provide fast, efficient and friendly service so students can be nourished and return to the classroom ready to learn.

PRC 035 - Child Nutrition Fund				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Child Nutrition Fund Revenue</b>				
5-3811-035-000-	USDA GRANTS - REGULAR	(\$8,287,156.00)	(\$8,709,044.82)	(\$8,659,943.00)
5-3814-035-000-	SUPER SUMMER MEALS PROGRAM RE	(\$75,000.00)	(\$176,426.03)	(\$180,074.00)
5-3815-035-000-	USDA GRANTS - COMMODITIES USED	(\$745,294.00)	(\$818,090.55)	(\$423,939.00)
5-3816-035-000-	REVENUE-FRESH FRUIT AND VEGETABL	(\$44,878.00)	(\$48,102.63)	(\$48,821.00)
5-4314-035-000-	SALES LUNCH-FULL PAY	(\$2,165,000.00)	(\$1,836,197.21)	(\$2,338,285.00)
5-4315-035-000-	SALES LUNCH-REDUCED	(\$110,000.00)	(\$100,407.20)	(\$101,413.00)
5-4316-035-000-	SALES-LUNCH-ADULT	(\$576,030.00)	(\$140,017.50)	(\$141,418.00)
5-4318-035-000-	SUPPLEMENTAL SALES	(\$1,183,000.00)	(\$1,014,534.35)	(\$1,029,756.00)
5-4321-035-000-	CATERED BREAKFASTS	(\$45,682.00)	(\$86,267.79)	(\$87,131.00)
5-4322-035-000-	CATERED LUNCHES	(\$260,000.00)	(\$204,322.64)	(\$204,129.00)
5-4323-035-000-	SUPPERS AND BANQUETS	(\$500.00)	(\$50.00)	(\$47.00)
5-4324-035-000-	CATERED SUPPLEMENTS	(\$31,000.00)	(\$27,499.79)	(\$27,779.00)
5-4341-035-000-	STATE REIMBURSEMENT KINDERG	(\$51,000.00)	(\$44,911.20)	(\$45,368.00)
5-4411-035-000-	REIMBURSEMENTS FOR NSF CHEC	(\$100.00)	\$0.00	\$0.00
5-4450-035-000-	INTEREST EARNED ON INVESTME	(\$25,000.00)	(\$20,075.88)	(\$20,278.00)
5-4490-035-000-	OTHER LOCAL REVENUE	(\$2,500.00)	(\$913.56)	(\$922.00)
5-4820-035-000-	PROCEEDS FROM DISPOSITION OF ASS	(\$1,983.00)	(\$361.60)	(\$367.00)
5-4910-035-000-	APPROPRIATED RETAINED EARNINGS	(\$775,469.00)	\$0.00	\$0.00
5-4921-035-000-	TRANSFER FROM THE STATE PUB	(\$83,601.00)	(\$92,781.89)	\$0.00
5-4922-035-000-	TRANSFER FROM THE LOCAL CUR	(\$46,750.00)	(\$27,465.07)	(\$20,001.00)
	<b>Total Child Nutrition Fund Revenue</b>	<b>(\$14,509,943.00)</b>	<b>(\$13,347,469.71)</b>	<b>(\$13,329,671.00)</b>

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<b>Child Nutrition Fund Appropriations</b>				
5-7200-035-113-	DIRECTOR SALARY	\$69,200.00	\$69,700.08	\$0.00
5-7200-035-151-	CHILD NUTRITION OFFICE PERS	\$113,732.00	\$106,187.26	\$104,759.00
5-7200-035-152-	CHILD NUTRITION FINANCIAL S	\$38,127.00	\$38,127.24	\$38,511.00
5-7200-035-153-	CHILD NUTRITION SUPERVISORS	\$175,000.00	\$153,503.33	\$92,016.00
5-7200-035-181-	CHILD NUTRITION ADMIN/OFFIC	\$35,000.00	\$36,560.63	\$29,721.00
5-7200-035-184-	CHILD NUTRITION ADMIN/OFFIC	\$4,878.00	\$6,571.73	\$4,925.00
5-7200-035-188-	ANNUAL LEAVE PAYOUT-CHILD N	\$2,415.00	(\$33,976.37)	\$2,440.00
5-7200-035-199-	OVERTIME - CHILD NUTRITION	\$250.00	\$218.77	\$222.00
5-7200-035-211-	EMPLOYER'S SOC SECURITY-C N	\$23,380.00	\$29,471.04	\$23,611.00
5-7200-035-221-	EMPLOYER'S RET CONTRIB -C N	\$58,084.00	\$121,829.60	\$51,285.00
5-7200-035-231-	EMPLOYER-PAID HEALTH IN-C N	\$39,435.00	\$44,812.00	\$39,831.00
5-7200-035-232-	WORKERS' COMP-CHILD NUTRITI	\$222,994.00	(\$6,686.91)	\$179.00
5-7200-035-312-	WORKSHOP EXPENSE-CHILD NUTRITION	\$10,000.00	\$6,942.31	\$27,013.00
5-7200-035-314-	PRINTING-CHILD NUTRITION AD	\$12,000.00	\$11,803.80	\$4,002.00
5-7200-035-342-	POSTAGE-CHILD NUTRITION ADM	\$278.00	\$277.95	\$279.00
5-7200-035-361-	MEMBERSHIP DUES - CHILD NUTRITION	\$3,300.00	\$2,545.50	\$2,571.00
5-7200-035-422-	CHILD NUTRITION-REPAIR PART	\$2,800.00	\$1,278.67	\$1,291.00
5-7200-035-423-	CHILD NUTRITION-GAS	\$9,886.00	\$10,719.43	\$10,024.00
5-7200-035-424-	CHILD NUTRITION-OIL	\$1,000.00	\$233.78	\$238.00
5-7200-035-425-	CHILD NUTRITION-TIRES	\$1,000.00	\$852.60	\$860.00
5-7201-035-176-	CHILD NUTRITION MANAGER PAY	\$900,000.00	\$851,963.09	\$850,465.00
5-7201-035-181-	LOCAL SUPPLEMENT-CHILD NUTR	\$88,000.00	\$87,708.54	\$88,584.00
5-7201-035-184-	LONGEVITY-CHILD NUTRITION M	\$14,513.00	\$15,095.31	\$14,662.00
5-7201-035-185-	BONUS LEAVE PAYOUT-CN MANAG	\$750.00	\$0.00	\$0.00
5-7201-035-188-	ANNUAL LEAVE PAYOUT-CN MANA	\$1,000.00	\$9.59	\$0.00
5-7201-035-189-	SHORT TERM DISABILITY	\$2,000.00	\$0.00	\$0.00
5-7201-035-199-	OVERTIME FOR C N MANAGER	\$4,500.00	\$3,082.87	\$2,000.00
5-7201-035-211-	EMPLOYER'S SOC SECURITY - C	\$75,243.00	\$69,347.57	\$70,036.00
5-7201-035-221-	EMPLOYER'S RET CONTRIB - C	\$145,000.00	(\$0.00)	\$145,987.00
5-7201-035-231-	EMPLOYER-PAID HEALTH IN- C	\$205,000.00	\$186,186.91	\$188,052.00
5-7201-035-232-	WORKERS COMPENSATION	\$54,529.00	\$51,690.77	\$55,075.00
5-7201-035-312-	WORKSHOP EXPENSE-CHILD NUTR	\$8,000.00	\$0.00	\$0.00
5-7201-035-332-	MILEAGE REIMBURSEMENT-CHILD	\$21,055.00	\$21,520.23	\$21,617.00
5-7201-035-344-	PHONE-CN MANAGER-SUM MEAL PRG	\$200.00	\$0.00	\$118.00
5-7202-035-165-	SUBSTITUTE FOR C N ASSISTAN	\$20,329.00	\$20,328.72	\$10,000.00
5-7202-035-174-	CHILD NUTRITION ASSISTANT PA	\$2,702,447.00	\$2,624,435.48	\$2,640,679.00
5-7202-035-181-	LOCAL SUPPLEMENT-CHILD NUTR	\$277,432.00	\$264,326.86	\$266,971.00
5-7202-035-184-	LONGEVITY-CHILD NUTRITION W	\$21,219.00	\$20,533.22	\$20,867.00
5-7202-035-185-	BONUS LEAVE PAYOUT-CHILD NU	\$22,000.00	\$82.60	\$113.00
5-7202-035-188-	ANNUAL LEAVE PAYOUT-CHILD N	\$86,556.00	\$6,248.75	\$12,211.00
5-7202-035-189-	SHORT-TERM DISAB-CHILD NUTR	\$10,000.00	\$6,940.88	\$7,011.00
5-7202-035-199-	OVERTIME FOR C N ASSISTANT	\$2,500.00	\$1,166.15	\$1,180.00
5-7202-035-211-	EMPLOYER'S SOC SECURITY - C	\$223,000.00	\$218,915.05	\$221,617.00
5-7202-035-221-	EMPLOYER'S RET CONTRIB - C	\$278,498.00	(\$0.00)	\$281,283.00
5-7202-035-231-	EMPLOYER-PAID HEALTH IN- C	\$537,082.00	\$522,167.13	\$527,390.00
5-7202-035-232-	WORKERS COMPENSATION	\$171,974.00	\$159,225.23	\$173,694.00

Budget Resource Document for 2015-2016

5-7204-035-311-	CONTRACTED SERVICES-CHILD N	\$42,121.00	\$42,120.56	\$42,545.00
5-7204-035-326-	CONTRACT MAINTENANCE/REPAIR	\$5,000.00	\$4,121.95	\$4,164.00
5-7204-035-372-	VEHICLE LIABILITY INS-CHILD	\$3,000.00	\$0.00	\$0.00
5-7204-035-411-	SUPPLIES AND MATERIALS	\$150,000.00	\$125,006.00	\$126,118.00
5-7204-035-451-	FOOD PURCHASES	\$5,901,178.00	\$6,358,980.79	\$5,592,298.00
5-7204-035-453-	FOOD PROCESSING SUPPLIES	\$407,186.00	\$402,284.85	\$407,244.00
5-7204-035-459-	OTHER FOOD PURCHASES-CHILD NUTRI	\$30,000.00	\$0.00	\$0.00
5-7204-035-461-	NON-INVENTORY EQUIP-CHILD N	\$90,000.00	\$657.62	\$663.00
5-7204-035-462-	INVENTORIED EQUIPMENT-CHILD	\$88,000.00	\$67,243.98	\$67,918.00
5-7204-035-541-	CAPITALIZED NON-COMPUTER EQUIPME	\$5,069.00	\$0.00	\$5,119.00
5-7204-035-571-	DEPRECIATION-CHILD NUTRITIO	\$62,702.00	\$62,702.00	\$63,331.00
5-7205-035-171-	CHILD NUTRITION WAREHOUSE/D	\$55,000.00	\$51,973.07	\$51,776.00
5-7205-035-181-	LOCAL SUPPLEMENT FOR CH WAR	\$11,000.00	\$5,382.47	\$5,353.00
5-7205-035-184-	LONGEVITY PAY-WAREHOUSE DRI	\$1,518.00	\$1,518.30	\$1,535.00
5-7205-035-199-	CN WAREHOUSE/DELIVERY WORKE	\$200.00	\$61.89	\$65.00
5-7205-035-211-	EMPLOYER'S SOC SECURITY-C N	\$4,140.00	\$4,200.80	\$4,182.00
5-7205-035-221-	EMPLOYER'S RET CONTRIB -C N	\$8,848.00	(\$0.00)	\$8,938.00
5-7205-035-231-	EMPLOYER-PAID HEALTH IN-C N	\$10,000.00	\$9,320.22	\$9,416.00
5-7205-035-232-	WORKERS COMPENSATION	\$2,843.00	\$3,139.57	\$2,694.00
5-7205-035-422-	REPAIR PARTS AND MAINTENANC	\$100,000.00	\$96,791.42	\$97,759.00
5-7205-035-423-	WAREHOUSE DELIVERY GAS	\$4,000.00	\$2,299.08	\$2,321.00
5-7205-035-424-	WAREHOUSE DELIVERY OIL	\$900.00	\$0.00	\$0.00
5-7206-035-174-	CAFETERIA STAFF PAY-FRESH FRUIT VI	\$2,000.00	\$0.00	\$0.00
5-7206-035-211-	EMPLOYER'S FICA MATCH-FRESH FRUIT	\$100.00	\$0.00	\$0.00
5-7206-035-221-	EMPLOYER'S RETIREMENT CONTRIBUTIO	\$1,190.00	\$0.00	\$0.00
5-7206-035-232-	WORKERS COMPENSATION	\$108.00	\$0.00	\$110.00
5-7206-035-451-	FOOD PURCHASES - FRESH FRUIT-VEG	\$71,000.00	\$44,172.38	\$44,609.00
5-7206-035-453-	FOOD PROCESSING SUPPLIES-FRESH F	\$7,254.00	\$365.87	\$370.00
5-8100-035-392-	INDIRECT COSTS-CHILD NUTRIT	\$736,281.00	\$746,553.94	\$757,753.00
5-8100-035-472-	SALES TAX REFUND	\$13,719.00	(\$10,290.18)	\$0.00
<b>Total Child Nutrition Fund Appropriations</b>		<b>\$14,509,943.00</b>	<b>\$13,750,553.97</b>	<b>\$13,329,671.00</b>
	<b>Profit/(Loss)</b>		<b>\$403,084.26</b>	

**Detail on Program Report  
Codes (PRC's)**

**found only in the**

**Other Specific Revenue Fund**

## 2015-16 Budget for Fund 8 – Other Specific Revenue Fund

The sources of revenue budgeted in Fund 8 are listed on the following pages.

### **A Note on the Budgetary Level of Detail**

Most of the Program Report Codes (PRC's) budgeted in Fund 8 are budgeted at the location level. This more detailed budgeting is necessary because these PRC's represent funds belonging to, and generated by, individual schools. The school number is located in digits 12-14 of the 19 digit account code. When an account needs to be seen by a school administrator or a school bookkeeper, the school number is also repeated in digits 15-17 of the account code. A system setting in the Cook Consulting Software then allows school-based personnel to see only those accounts that have their school number in digits 15-17 of the account code. However, in order both to save space and time in typing this document, the school number in digits 12-14 and 15-17 is not always displayed on pages that follow.



# PRC 000

## Reimbursements Used to Support Other Programs

The legislation passed by the General Assembly specified that reimbursements, including indirect cost payments, as well as fees for actual costs and tuition, should be accounted for in a fund other than the Local Current Expense Fund. Because reimbursements, fees for actual costs, and tuition have already been “earned” by spending the amounts being reimbursed or charged, that revenue, when received, is available to support other expenditures. While there is legislation in the works to change how this fund operates, for fiscal year 2015-2016 we are going to continuing using this fund as we have in the past.

PRC 000 - Reimbursements Used to Support Other Programs				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4215-000-000-	OUT OF DISTRICT TUITION FEES	(\$60,000.00)	(\$49,473.00)	(\$60,000.00)
8-4216-000-000-	PROCESSING FEE FOR STUDENT TR	(\$10,000.00)	(\$20,278.10)	(\$10,000.00)
8-4420-000-000-	USE OF BUILDING FEES	(\$200,000.00)	(\$249,104.29)	(\$200,000.00)
8-4450-000-000-	INTEREST EARNED	\$0.00	\$0.00	\$0.00
8-4880-000-000-	INDIRECT COSTS ALLOCATED	(\$723,939.00)	(\$1,039,292.44)	(\$667,463.00)
	<b>Total Revenue</b>	<b>(\$993,939.00)</b>	<b>(\$1,358,147.83)</b>	<b>(\$937,463.00)</b>
<b>Additional Revenue</b>				
8-4450-894-000-	INTEREST EARNINGS	\$0.00	(\$34,344.40)	\$0.00
8-4890-000-000-	LOCAL REVENUE	(\$1,550.00)	(\$1,570.00)	\$0.00
8-4450-500-000-	REVENUE - FLEX BENEFITS	\$0.00	\$2,439.15	\$0.00
	<b>Total Revenue</b>	<b>(\$1,550.00)</b>	<b>(\$33,475.25)</b>	<b>\$0.00</b>
<b>Miscellaneous Expenses</b>				
8-4820-802-000-	SALE OF SCRAP BY MAINTENANCE	\$0.00	(\$9,528.90)	\$0.00
8-4890-641-000-	REVENUE	(\$812.00)	\$0.00	(\$809.00)
	<b>Total Appropriations</b>	<b>(\$812.00)</b>	<b>(\$9,528.90)</b>	<b>(\$809.00)</b>
8-6530-802-321-	PUBLIC UTILITIES-ELECTRICITY	\$275,000.00	\$0.00	\$421,464.00
8-6530-802-322-	PUBLIC UTILITIES-NATURAL GAS	\$30,000.00	\$0.00	\$0.00
8-6530-802-323-	PUBLIC UTILITIES-WATER AND SEW	\$75,000.00	\$0.00	\$0.00
8-5120-641-311-	CONTRACTS	\$0.00	\$0.00	\$0.00
8-5120-641-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$0.00
8-5120-641-313-	ADVERTISING	\$0.00	\$0.00	\$0.00
8-5120-641-411-	SUPPLIES	\$812.00	\$0.00	\$809.00
8-8100-641-472-	SALES AND USE TAX REFUND	\$0.00	\$0.00	\$0.00
	<b>Total Misc Expenses</b>	<b>\$380,812.00</b>	<b>\$0.00</b>	<b>\$422,273.00</b>



# PRC 001

## Teachers (ROTC Trade)

In an effort to save money, ROTC teachers that are above an A-0 to A-4 on the salary scale are moved to position allotment, state PRC 001, and an equivalent FTE of teachers on the scale of A-0 to A-4 are moved to Fund 8 PRC 001. Since state PRC 001 is a position allotment it is more beneficial to pay the more experienced teachers from that because the state will pay for an FTE regardless of what they are paid. Dollar allotments are used as dollars are spent.

PRC 001 - Classroom Teachers				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
8-5110-001-121-	TEACHER	\$295,444.00	\$295,443.02	\$245,000.00
8-5110-001-180-	BONUS PAY	\$0.00	\$0.00	\$5,250.00
8-5110-001-181-	LCOAL SUPPLEMENT	\$10,050.00	\$10,049.40	\$15,435.00
8-5110-001-211-	EMPLOYER'S FICA	\$23,933.00	\$23,932.73	\$20,325.00
8-5110-001-221-	EMPLOYER'S RETIREMENT	\$47,993.00	\$47,992.10	\$39,899.00
8-5110-001-231-	EMPLOYER'S HOSPITALIZATION	\$35,850.00	\$35,849.60	\$38,297.00
8-5110-001-232-	WORKERS COMPENSATION	\$2,501.00	\$2,532.69	\$2,501.00
8-5112-001-121-	TEACHER	\$31,067.00	\$31,066.05	\$0.00
8-5112-001-181-	LOCAL SUPPLEMENT	\$1,958.00	\$1,957.16	\$0.00
8-5112-001-211-	EMPLOYER'S FICA	\$2,521.00	\$2,520.97	\$0.00
8-5112-001-221-	EMPLOYER'S RETIREMENT	\$5,023.00	\$5,022.78	\$0.00
8-5112-001-231-	EMPLOYER'S HOSPITALIZATION	\$4,034.00	\$4,033.08	\$0.00
8-5112-001-232-	WORKERS COMPENSATION	\$278.00	\$261.82	\$278.00
8-5117-001-121-	TEACHER	\$59,375.00	\$59,375.00	\$70,000.00
8-5117-001-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
8-5117-001-181-	LOCAL SUPPLEMENT	\$3,743.00	\$3,742.20	\$4,445.00
8-5117-001-211-	EMPLOYER'S FICA	\$4,786.00	\$4,785.87	\$5,810.00
8-5117-001-221-	EMPLOYER'S RETIREMENT	\$9,601.00	\$9,600.10	\$11,405.00
8-5117-001-231-	EMPLOYER'S HOSPITALIZATION	\$8,067.00	\$8,066.16	\$10,942.00
8-5117-001-232-	WORKERS COMPENSATION	\$556.00	\$523.30	\$556.00
	<b>Total Appropriations</b>	<b>\$546,780.00</b>	<b>\$546,754.03</b>	<b>\$471,643.00</b>





# PRC 035

## Child Nutrition Program

Our Mission... *Advancing good nutrition for all children*

Buncombe County Schools School Nutrition Department operates the National School Breakfast and Lunch Program in 39 Schools and transports breakfast and lunch to four satellite sites (Early/Middle College, Community High School, Nesbitt Discovery Academy and Black Mountain Elementary).

The Buncombe County School Nutrition Program is the largest food service operation in Western North Carolina. In fiscal year 2013-14, a total of 1,844,837 breakfasts were served, with students receiving free and/or reduced meal benefits represented 68.49 % of those served. Of the 3,025,648 lunches prepared in fiscal year 2013-2014, 70.01% were served to free and/or reduced students.

The Child Nutrition Program has some miscellaneous charges in Fund 8, including the cost of phone lines.

PRC 035 - Child Nutrition Program				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Appropriations</b>				
8-7200-035-175-	TRANSPORTATION SALARY	\$2,700.00	\$0.00	<b>\$2,700.00</b>
8-7200-035-232-	WORKERS COMPENSATION PREMIUMS	\$146.00	\$0.00	<b>\$0.00</b>
8-7200-035-341-	CHILD NUTRITION PHONE LINES	\$3,700.00	\$3,348.56	<b>\$3,700.00</b>
8-7200-035-344-	CHILD NUTRITION CELL PHONES	\$2,667.00	\$2,666.55	<b>\$400.00</b>
8-7200-035-362-	BANK SERVICE CHARGES-CHILD NUTRITION FD	\$19,587.00	\$17,516.91	<b>\$22,000.00</b>
8-8400-035-715-	TRANSFER TO CHILD NUTRITION FUND	\$39,743.00	\$18,641.05	<b>\$39,743.00</b>
	<b>Total Appropriations</b>	<b>\$68,543.00</b>	<b>\$42,173.07</b>	<b>\$68,543.00</b>



# PRC 061

## Reservations of 2013-14 Instructional Supply Allocation for Textbooks

Prior to 2010-11, the State provided Local Education Agencies (LEA's) with both an Instructional Supply/Equipment allotment in the State Public School Fund and a Textbook allocation in the State Textbook Fund and allowed LEA's to make transfers between these allotments via the ABC process. Because no textbook allocation was anticipated for 2010-11, most schools wanted to reserve part of their 2009-10 total allotment budgeted in the Local Current Expense Fund (Fund 2) for future textbook purchases. To accomplish this, the amounts reserved for textbook purchases in future years were budgeted in Fund 8 (Other Restricted Funds Fund) rather than in Fund 2.

**No funds will be spent in Fund 8 PRC 061 because it functions purely as a reserve.** No cash was transferred from the Local Current Expense Fund (Fund 2) to the Other Restricted Revenue Fund (Fund 8) because when they are made actual expenditures will be made from Fund 2. The beginning budget for 2015-16 is also therefore the same as the final budget balance for 2014-15.

If a school needs textbooks handled through the textbook warehouse in Raleigh, the State Textbook Credit Balance (shown in PRC 130) is accessed. If the school does not have a credit balance in the State Textbook Fund, the bookroom account or another school exchanges its State Textbook Credit Balance for an increase in its Fund 8 PRC 061 balance to allow the standard textbook ordering process to occur. This practice will continue until the balance in the State Textbook Fund is completely exhausted. Under the Uniform Accounting System adopted by the State of North Carolina, the value of textbooks obtained through using the State Textbook Credit Balance are booked in the State Public School Fund as expenditures at the time the orders are received.

Not all schools have credit balances in Fund 8 PRC 061 because some schools still had sufficient balances in PRC 130 to cover textbook needs or because they did not anticipate needing new textbooks in the next several years. Buncombe County Schools maintains a bookroom reserve to buy replacement texts and to cover advance orders from individual schools.

Budget Resource Document for 2015-16

PRC 061 - Reservations of Instructional Supply Allotments for Textbooks				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-061-000-	LOCAL REVENUE - TEXTBOOKS	\$0.00	(\$55,474.48)	(\$438,510.00)
8-4910-061-000-	APPROPRIATED FUND BALANCE	(\$455,286.00)	\$0.00	\$0.00
		(\$455,286.00)	(\$55,474.48)	(\$438,510.00)
<b>Total Appropriations</b>				
8-5110-061-413-	LOCAL RESERVE FOR TEXTBOOKS	\$281,023.00	\$2,647.94	\$438,510.00
8-5117-061-411-	SUPPLIES AND MATERIALS	\$116,700.00	\$0.00	\$0.00
8-8100-061-472-	SALES AND USE TAX REFUND	\$0.00	(\$7.69)	\$0.00
8-8400-061-712-	TRANSFERS	\$0.00	\$0.00	\$0.00
8-8400-061-716-	GENERAL INSTRUCTIONAL MATERIALS	\$57,563.00	\$57,561.61	\$0.00
	<b>Total Appropriations</b>	<b>\$455,286.00</b>	<b>\$60,201.86</b>	<b>\$438,510.00</b>
<b>Reserve by School</b>		<b>2014-2015 Reserve</b>	<b>2015-2016 Reserve</b>	
8-5110-061-413-	Bookroom Reserve	\$ 86,605	\$ 53,674	\$ 140,279
8-5110-061-413-	Community High	\$ -	\$ -	
8-5110-061-413-	Reynolds High	\$ 28,464	\$ (7,414)	\$ 21,050
8-5110-061-413-	Reynolds Middle	\$ -	\$ -	
8-5110-061-413-	Barnardsville	\$ -	\$ -	
8-5110-061-413-	Black mtn Elem	\$ -	\$ -	
8-5110-061-413-	Black mtn Primary	\$ 64,484	\$ (4,069)	\$ 60,415
8-5110-061-413-	BC Early College	\$ 7,462	\$ -	\$ 7,462
8-5110-061-413-	BC Middle College	\$ 616	\$ -	\$ 616
8-5110-061-413-	Candler Elem	\$ 9,294	\$ (9,294)	\$ -
8-5110-061-413-	Cane Creek Elem	\$ -	\$ -	
8-5110-061-413-	CC Bell Elem	\$ 8,713	\$ (1,899)	\$ 6,814
8-5110-061-413-	Owen High	\$ -	\$ -	
8-5110-061-413-	Owen Middle	\$ -	\$ -	
8-5110-061-413-	Erwin High	\$ 30,568	\$ (21,912)	\$ 8,656
8-5110-061-413-	Erwin Middle	\$ 2,407	\$ -	\$ 2,407
8-5110-061-413-	Emma	\$ 19,866	\$ (6,967)	\$ 12,899
8-5110-061-413-	Enka High	\$ 7,895	\$ (7,895)	\$ -
8-5110-061-413-	Fairview	\$ 24,854	\$ -	\$ 24,854
8-5110-061-413-	Glen Arden	\$ -	\$ -	
8-5110-061-413-	Haw Creek	\$ -	\$ -	
8-5110-061-413-	Hominy Valley	\$ 1,298	\$ -	\$ 1,298
8-5110-061-413-	Johnston	\$ -	\$ -	
8-5110-061-413-	Leicester	\$ 5,374	\$ -	\$ 5,374
8-5110-061-413-	North Bunc Elem	\$ -	\$ -	
8-5110-061-413-	North Bunc High	\$ -	\$ -	
8-5110-061-413-	North Bunc Middle	\$ -	\$ -	
8-5110-061-413-	North Windy Ridge	\$ -	\$ -	
8-5110-061-413-	Oakley	\$ -	\$ -	
8-5110-061-413-	Pisgah	\$ -	\$ -	
8-5110-061-413-	Enka Middle	\$ 116,700	\$ -	\$ 116,700
8-5110-061-413-	Sand Hill/Venable	\$ 20,997	\$ -	\$ 20,997
8-5110-061-413-	Avery's Creek	\$ -	\$ -	
8-5110-061-413-	WD Williams	\$ 3,897	\$ -	\$ 3,897
8-5110-061-413-	TC Roberson	\$ -	\$ -	
8-5110-061-413-	Valley Springs	\$ -	\$ -	
8-5110-061-413-	WW Estes	\$ 595	\$ -	\$ 595
8-5110-061-413-	Weaverville Elem	\$ -	\$ -	
8-5110-061-413-	Weaverville Primary	\$ 163	\$ -	\$ 163
8-5110-061-413-	West Buncombe	\$ 4,034	\$ -	\$ 4,034
8-5110-061-413-	Woodfin	\$ -	\$ -	
8-5110-061-413-	Koontz Intermediate	\$ -	\$ -	
8-5110-061-413-	Eblen Intermediate	\$ -	\$ -	
8-5110-061-413-	Nesbitt Discovery Academy	\$ 11,000	\$ (11,000)	\$ -
		\$ 455,286	\$ (16,776)	\$ 438,510



# PRC 068

## Special Appropriation for Community High School

The Commissioners of the County of Buncombe provide a special appropriation for Community High School that allows lower pupil-to-staff ratios than would be possible without this additional funding. When the revenue for this special appropriation was accounted for in the Local Current Expense Fund, no attempt was made to show balancing revenues and expenditures. Instead the usual practice was followed of placing all higher-paid teachers on the State PRC 001 allotment and paying only the beginning teachers from local funds. As a result, in past years the Community High School had more teachers paid from the State PRC 001 allotment than were justified by the State allotment formulas based on the school ADM, and some other Buncombe County schools had fewer teachers on the State PRC 001 allotment. The reverse situation applied to teachers paid with local funds.

In 2009-10, this practice was changed to show only those teachers that the Community High School drew down by virtue of its ADM being paid from the general classroom teacher allotment and to show overtly the additional teachers being supported by the Commissioner’s appropriation in PRC 068. This presented a clearer picture of how the Community School was actually funded.

PRC 068 - Special Appropriation for Community High				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4110-068-000-	COUNTY APPROPRIATION	(\$276,116.00)	(\$276,116.20)	(\$276,118.00)
		(\$276,116.00)	(\$276,116.20)	(\$276,118.00)
<b>Total Appropriations</b>				
8-5110-068-121-	REG ED TEACHER-ABOVE STATE ALLOTMEN	\$20,075.00	\$19,975.00	\$20,075.00
8-5110-068-162-	REG TEACHER SUBSTITUTE	\$1,583.00	\$1,582.50	\$2,000.00
8-5110-068-180-	BONUS PAY	\$0.00	\$0.00	\$375.00
8-5110-068-181-	REG ED TEACHER-LOCAL SUPPLEMENT	\$1,285.00	\$1,284.80	\$1,285.00
8-5110-068-211-	ER SS COST - REGULAR	\$1,664.00	\$1,663.55	\$1,816.00
8-5110-068-221-	ER RETIRE COST - REGULAR	\$3,249.00	\$3,233.60	\$3,272.00
8-5110-068-231-	EMPLOYER-PAID HEALTH INS-BCS TEACHER	\$2,689.00	\$2,687.82	\$2,736.00
8-5110-068-232-	WORKERS COMPENSATION PREMIUMS	\$169.00	\$181.10	\$181.00
8-5110-068-411-	SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$1,986.00
8-5119-068-142-	GENERAL ASSISTANT - BCS	\$3,796.00	\$3,796.32	\$0.00
8-5119-068-181-	GENERAL ASSISTANT LOCAL SUPPLEMENT	\$0.00	\$0.00	\$0.00
8-5119-068-184-	COMM HIGH GEN ASSISTANT	\$447.00	(\$145.49)	\$0.00
8-5119-068-199-	GENERAL ASSISTANT OVERTIME	\$2.00	\$2.06	\$0.00
8-5119-068-211-	EMPLOYER'S SOC SECURITY-GENERAL ASS	\$282.00	\$282.10	\$0.00
8-5119-068-221-	EMPLOYER'S RET CONTRIB -GENERAL ASST	\$578.00	\$577.73	\$0.00
8-5119-068-231-	EMPLOYER-PAID HEALTH IN-GENERAL ASST	\$2,241.00	\$2,240.60	\$0.00
8-5119-068-232-	GENERAL ASSISTANT - WORKERS COMP	\$178.00	\$30.12	\$150.00

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8-5270-068-231	ESL TEACHER-EMPLOYER-PAID HEALTH INS	\$0.00	\$0.00	\$0.00
8-5310-068-341	TELEPHONES-BCS EAST, ALTERNATIVE ED	\$80.00	\$84.83	\$85.00
8-5314-068-142	IN-SCHOOL SUSPENSION AIDE-BUNCOMBE C	\$11,372.00	\$11,372.25	\$10,584.00
8-5314-068-180	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5314-068-181	IN SCHOOL SUSPEN ASST-LOCAL SUPPLEM	\$1,334.00	\$1,333.61	\$1,140.00
8-5314-068-199	IN SCHOOL SUSPEN ASST-OVERTIME PAY	\$8.00	\$8.23	\$0.00
8-5314-068-211	EMPLOYER'S SOC SECURITY-IN-SCHOOL SU	\$973.00	\$972.61	\$954.00
8-5314-068-221	EMPLOYER'S RET CONTRIB -IN-SCHOOL SUS	\$1,934.00	\$1,933.90	\$1,796.00
8-5314-068-231	EMPLOYER-PAID HEALTH IN-IN-SCHOOL SUS	\$3,393.00	\$3,393.13	\$0.00
8-5314-068-232	IN-SCHOOL SUSPENSION AIDE - WORKERS C	\$0.00	\$0.00	\$0.00
8-5314-068-233	UNEMPLOYMENT	\$0.00	\$100.80	\$0.00
8-5317-068-121	MATH/SCIENCE - ABOVE TCH STATE ALLOTM	\$0.00	\$0.00	\$0.00
8-5317-068-181	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$0.00
8-5317-068-211	EMPLOYER'S SOC SECURITY-BCS TEACHER	\$0.00	\$0.00	\$0.00
8-5317-068-221	EMPLOYER'S RET CONTRIB-BCS TEACHER	\$0.00	\$0.00	\$0.00
8-5317-068-231	EMPLOYER-PAID HEALTH INS-BCS TEACHER	\$896.00	\$896.24	\$0.00
8-5317-068-232	WORKERS COMP PREMIUMS	\$0.00	\$0.00	\$0.00
8-5317-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5402-068-181	COMM HS ASSISTANT PRINCIPAL SUPPLEME	\$10,197.00	\$10,196.90	\$0.00
8-5402-068-192	SUPPLEMENT	\$6,600.00	\$6,600.00	\$6,600.00
8-5402-068-211	COMM HS ASSIST PRINCIPAL SOC SEC	\$1,285.00	\$1,285.07	\$505.00
8-5402-068-221	COMM HS ASSIST PRINCIPAL HEALTH INS	\$2,555.00	\$2,554.91	\$1,011.00
8-5402-068-231	EMPLOYER'S HEALTH INSURANCE	\$50.00	\$0.00	\$0.00
8-5402-068-232	COMM HS ASSST PRINCIPAL - WORKERS CO	\$52.00	\$133.17	\$52.00
8-5402-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5403-068-151	TREASURER - BUNCOMBE COMMUNITY SCH	\$27,487.00	\$27,486.86	\$28,111.00
8-5403-068-180	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5403-068-181	SCHOOL TREASURER LOCAL SUPPLEMENT	\$3,028.00	\$3,027.56	\$3,028.00
8-5403-068-184	LONGEVITY PAY	\$984.00	\$913.61	\$914.00
8-5403-068-211	EMPLOYER'S SOC SECURITY-TREASURER B	\$2,457.00	\$2,321.57	\$2,509.00
8-5403-068-221	EMPLOYER'S RET CONTRIB -TREASURER BC	\$4,886.00	\$4,780.22	\$4,910.00
8-5403-068-231	EMPLOYER-PAID HEALTH IN-TREASURER BC	\$0.00	\$0.00	\$5,471.00
8-5403-068-232	SCHOOL TREASURER - WORKERS COMP	\$254.00	\$249.18	\$250.00
8-5403-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5810-068-131	MEDIA CENTER SPECIALIST	\$48,700.00	\$48,700.00	\$48,800.00
8-5810-068-180	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5810-068-181	MEDIA CENTER SPECIALIST LOCAL SUPPLEM	\$4,002.00	\$4,001.60	\$4,002.00
8-5810-068-211	EMPLOYER'S SOC SECURITY-MEDIA STF LOC	\$3,697.00	\$3,696.62	\$4,097.00
8-5810-068-221	EMPLOYER'S RET CONTRIB-MEDIA STF LOC	\$8,016.00	\$8,015.93	\$8,089.00
8-5810-068-231	EMPLOYER'S RET CONTRIB -MEDIA SPECIAL	\$5,378.00	\$5,377.44	\$5,471.00
8-5810-068-232	MEDIA CENTER SPECIALIST - WORKERS COM	\$378.00	\$417.84	\$417.00
8-5810-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5820-068-151	N C WISE CLERICAL STAFF	\$15,732.00	\$16,667.61	\$25,578.00
8-5820-068-180	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5820-068-181	NC WISE OFFICE PERS LOCAL SUPPLEMENT	\$1,722.00	\$1,836.48	\$2,755.00
8-5820-068-184	LONGEVITY-NC WISE SPECIALIST	\$0.00	\$0.00	\$0.00
8-5820-068-188	ANNUAL LEAVE PAYOUT	\$8.00	\$7.84	\$0.00
8-5820-068-189	DISABILITY	\$4,855.00	\$5,456.41	\$0.00
8-5820-068-199	OVERTIME	\$0.00	\$0.00	\$0.00
8-5820-068-211	EMPLOYER'S SOC SECURITY-NC WISE CLER	\$1,707.00	\$1,833.57	\$2,225.00
8-5820-068-221	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$2,661.00	\$2,821.08	\$4,341.00
8-5820-068-231	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$4,576.00	\$4,033.08	\$5,471.00
8-5820-068-232	NC WISE OFFICE PERSONNEL - WORKERS C	\$224.00	\$176.93	\$177.00
8-5820-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5830-068-131	COUNSELOR SALARY	\$40,150.00	\$40,150.00	\$40,150.00
8-5830-068-180	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5830-068-181	COUNSELOR LOCAL SUPPLEMENT	\$2,570.00	\$2,569.60	\$3,292.00
8-5830-068-211	EMPLOYER'S SOC SECURITY-COUNSELOR	\$3,268.00	\$3,255.58	\$3,381.00
8-5830-068-221	EMPLOYER'S RET CONTRIB -COUNSELOR	\$6,498.00	\$6,497.64	\$6,655.00
8-5830-068-231	EMPLOYER-PAID HEALTH IN-COUNSELOR	\$5,378.00	\$5,377.44	\$5,471.00
8-5830-068-232	WORKERS COMP PREMIUMS	\$338.00	\$338.70	\$200.00
8-5830-068-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$277,921.00</b>	<b>\$278,267.85</b>	<b>\$276,118.00</b>



# PRC 069

## Special Appropriation At-Risk

This allotment supports efforts to identify students likely to drop out of school before graduation and to provide special alternative instructional programs for these at-risk students. These funds were approved beginning in the 2013-14 year and are to hire 4 additional social workers in order to better serve students that are at-risk to dropout.

PRC 069 - Alternative/At-Risk				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-069-000-	SOCIAL WORKERS-REVENUE CODE	(\$223,810.00)	(\$223,810.00)	(\$223,810.00)
		(\$223,810.00)	(\$223,810.00)	(\$223,810.00)
<b>Total Appropriations</b>				
8-5320-069-131-	SOCIAL WORKER	\$105,270.00	\$99,817.00	\$153,800.00
8-5320-069-180-	BONUS PAY	\$0.00	\$0.00	\$3,000.00
8-5320-069-181-	LOCAL SUPPLEMENT-SOCIAL WRK	\$6,705.00	\$6,909.85	\$10,527.00
8-5320-069-211-	SOCIAL WORKER-SOC SEC	\$8,566.00	\$8,023.35	\$12,801.00
8-5320-069-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$17,301.00	\$16,233.41	\$25,175.00
8-5320-069-231-	SOCIAL WORKER-HEALTH INSURANCE	\$14,788.00	\$13,991.62	\$21,884.00
8-5320-069-232-	SOCIAL WRK-WORKMANS COMP	\$700.00	\$846.40	\$1,050.00
8-5320-069-233	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5832-069-131-	GUIDANCE COUNSELOR	\$53,070.00	\$53,070.00	\$0.00
8-5832-069-181-	STUDENT ADVOCATE - LOCAL SUPPLEMENT	\$4,458.00	\$4,457.88	\$0.00
8-5832-069-184-	LONGEVITY	\$0.00	\$246.10	\$0.00
8-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT ADV	\$4,401.00	\$4,488.36	\$0.00
8-5832-069-221-	EMPLOYER'S RET CONTRIB -STUDENT ADVO	\$8,750.00	\$8,923.70	\$0.00
8-5832-069-231-	EMPLOYER-PAID HEALTH IN-STUDENT ADVO	\$5,378.00	\$5,377.44	\$0.00
8-5832-069-232-	STUDENT ADVOCATE - WORK COMP	\$350.00	\$465.16	\$0.00
8-5832-069-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$229,737.00</b>	<b>\$222,850.27</b>	<b>\$228,237.00</b>



# PRC 112

## Math/Science Partnership



The professional development project will (1) strengthen teachers' understanding of number concept development, (2) build teachers' knowledge base for key mathematical ideas underlying number concepts and how children think with numbers and use numbers to solve problems, (3) develop teachers' abilities to differentiate instruction to support learning for all students, (4) increase teachers' use of formative assessment data to plan for instruction, (5) extend teachers' own mathematical understanding as they develop new ideas about how students learn mathematics, and (6) increase student mathematical performance.

The project includes:

- 80 Hours of Professional Development
- A commitment to implement the use of the Kathy Richardson Assessing Math Concepts assessments (For more information visit this website: [www.mathperspectives.com/assess](http://www.mathperspectives.com/assess))
- A commitment to use the assessment information to plan and put into practice the Number Concepts lessons that target student needs

PRC 112 - Math/Science Partnership				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-112-000-	REVENUE-CARRYOVER	(\$230,314.00)	(\$155,869.81)	(\$80,004.00)
		(\$230,314.00)	(\$155,869.81)	(\$80,004.00)
<b>Total Appropriations</b>				
8-5270-112-196-	STIPENDS- APLUS MATH/SCIENCE GRANT	\$77.00	\$76.71	\$0.00
8-5270-112-211-	SOCIAL SECURITY- APLUS MATH/SCIENCE G	\$6.00	\$5.87	\$0.00
8-5270-112-221-	RETIREMENT- APLUS MATH/SCIENCE GRANT	\$12.00	\$11.67	\$0.00
8-5870-112-163-	SUBSTITUTES- APLUS MATH/SCIENCE GRAN	\$56,379.00	\$56,378.94	\$20,000.00
8-5870-112-196-	STIPENDS- APLUS MATH/SCIENCE GRANT	\$97,478.00	\$42,500.00	\$19,400.00
8-5870-112-211-	SOCIAL SECURITY- APLUS MATH/SCIENCE G	\$10,009.00	\$7,504.60	\$3,014.00
8-5870-112-221-	RETIREMENT- APLUS MATH/SCIENCE GRANT	\$17,688.00	\$6,397.40	\$2,972.00
8-5870-112-232-	WORKERS COMPENSATION	\$1,222.00	\$783.96	\$0.00
8-5870-112-312-	WORKSHOPS- APLUS MATH/SCIENCE GRAN	\$8,108.00	\$3,718.77	\$19,069.00
8-6110-112-411-	SUPPLIES- APLUS MATH/SCIENCE GRANT	\$34,620.00	\$34,619.77	\$6,007.00
8-6110-112-418-	COMPUTER SOFTWARE	\$4,715.00	\$4,714.69	\$9,542.00
8-8100-112-472-	SALES & USE TAX REFUND	\$0.00	(\$842.57)	\$0.00
	<b>Total Appropriations</b>	<b>\$230,314.00</b>	<b>\$155,869.81</b>	<b>\$80,004.00</b>



# PRC 301

## JROTC Program

JROTC prepares students for leadership roles while making them aware of their rights, responsibilities and privileges as Americans. The mission of JROTC is to motivate young people to be better citizens. The program promotes graduation from high school, and provides instructional opportunities which benefit the student, community and nation.

The agreements with the various branches of the military for the JROTC program specify the monthly salary that each officer is to be paid (called the minimum military pay or MMP). Effective 7/1/11, the local supplement will be paid monthly and counted as part of the MMP for all JROTC instructors.

The military reimburses Buncombe County Schools for half of the MMP. The military does not defray the cost of longevity pay, the employer's social security match, the employer's retirement contribution, or employer-paid health insurance. In a few cases, the State-certified teacher salary for a JROTC instructor is higher than the MMP. The military does not contribute to any amounts paid in excess of the MMP. The program therefore always runs at a deficit. The difference between estimated revenue and appropriations is covered by other revenue budgeted in Fund 8.

PRC 301 - JROTC Program				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-301-000-	JROTC REIMBURSEMENTS FROM MILITARY	(\$401,725.00)	(\$376,883.74)	(\$315,000.00)
		(\$401,725.00)	(\$376,883.74)	(\$315,000.00)
<b>Total Appropriations</b>				
8-5110-301-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5111-301-123-	JROTC PROGRAM INSTRUCTOR	\$185,079.00	\$185,079.38	\$114,810.00
8-5111-301-162-	SUBSTITUTE- REGULAR ABSENCE	\$141.00	\$141.12	\$22,145.00
8-5111-301-180-	BONUS PAY	\$0.00	\$0.00	\$1,691.00
8-5111-301-181-	UNIVERSAL LOCAL SUPPLEMENT-JROTC TE	\$86,187.00	\$33,275.97	\$44,461.00
8-5111-301-184-	LONGEVITY PAY	\$0.00	\$360.81	\$0.00
8-5111-301-185-	BONUS LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
8-5111-301-187-	JROTC SUPPLEMENT TO EQUAL MIN MILITA	\$195,816.00	\$204,187.32	\$187,555.00
8-5111-301-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$132.25	\$0.00
8-5111-301-211-	EMPLOYER'S SOC SECURITY-JROTC INSTR	\$19,346.00	\$32,228.17	\$28,356.00
8-5111-301-221-	EMPLOYER'S RET CONTRIB -JROTC INSTRU	\$38,467.00	\$64,343.79	\$56,526.00
8-5111-301-231-	EMPLOYER-PAID HEALTH IN-JROTC INSTRU	\$0.00	\$9,446.37	\$17,803.00
8-5111-301-232-	JROTC - WORKERS COMP	\$6,000.00	\$3,354.10	\$0.00
	<b>Total Appropriations</b>	<b>\$531,036.00</b>	<b>\$532,549.28</b>	<b>\$473,347.00</b>



# PRC 303

## Work-Based Learning Program



The Work-based Learning Program for Buncombe County Schools is a year round approach to school retention. The goal for each student is graduation, post-secondary education, and/or full time employment. Participants are in-school youth, ages 16-18. Students will be considered basic skill deficient due to the results of the Test of Adult Basic Education (TABE). A student’s failure to score a Level III on the Eighth Grade End-of-Grade test or an End-of-Course test may also be a signal that basic skill remediation is needed. Students may have a disability or have English as their second language.

Students will be recruited at the beginning of their junior/senior year and will receive intensive intervention strategies on workplace skills and the importance of earning a high school diploma. Remediation, academic support, and mentoring will afford students the greatest opportunity for success and will be monitored by the case manager(s). These students are eligible for work experience in both the private and public sectors. The case manager(s) provide placement assistance activities during the school year for students seeking employment and monitor participants who already have a job. Support services will be provided through linkages to agencies that are able to meet the students’ needs. Funds for this program are made available through the Youth Council which is part of the Workforce Development Board.

PRC 303 - Work-Based Learning Program				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-303-000-	REVENUE	(\$287,059.00)	(\$255,050.96)	(\$215,586.00)
		(\$287,059.00)	(\$255,050.96)	(\$215,586.00)
<b>Total Appropriations</b>				
8-5220-303-146-	WORK BASED LEARNING COACH- WIA	\$62,346.00	\$66,612.04	\$61,740.00
8-5220-303-181-	WORK-BASED LEARNING COACH LOCAL S	\$6,715.00	\$6,886.80	\$6,648.00
8-5220-303-199-	OVERTIME-WIA	\$0.00	\$441.86	\$20.00
8-5220-303-211-	WORK-BASED LEARNING EMPLOYER'S SO	\$5,283.00	\$5,043.67	\$5,233.00
8-5220-303-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$10,223.00	\$11,246.37	\$10,950.00
8-5220-303-231-	JTPA HEALTH INSURANCE COST -	\$16,305.00	\$16,132.32	\$16,500.00
8-5220-303-232-	JTPA WORKERS' COMPENSATION PREMIU	\$1,383.00	\$0.00	\$3,419.00
8-5220-303-233-	UNEMPLOYMENT	\$692.00	\$586.24	\$0.00
8-5220-303-332-	JTPA MILEAGE REIMBURSEMENT	\$12,200.00	\$10,167.16	\$5,000.00
8-5220-303-379-	JTPA INSURANCE PREMIUMS	\$2,250.00	\$1,361.25	\$0.00
8-5220-303-411-	JTPA INSTRUCTIONAL SUPPLIES - CAEHS	\$5,347.00	\$986.15	\$450.00
8-5221-303-177-	JTPA WORK STUDY STUDENT PAY	\$148,500.00	\$124,894.40	\$97,200.00
8-5221-303-211-	FICA	\$11,360.00	\$9,555.61	\$7,436.00
8-5221-303-232-	JTPA WORK STUDY STUDENT WORKERS C	\$2,970.00	\$1,137.09	\$990.00
8-5221-303-233-	UNEMPLOYMENT	\$1,485.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$287,059.00</b>	<b>\$255,050.96</b>	<b>\$215,586.00</b>



# PRC 305

## Medicaid Administrative Outreach Claim Reimbursements

Federal regulations allow Buncombe County Schools to claim reimbursement for time spent by staff to identify and enroll Medicaid-eligible children in that program. The claim process involves establishing a “cost pool” of personnel and then determining through random moment time studies how much time the individuals included in the cost pool spend on eligible activities.

Employees paid with Federal funds are not eligible for inclusion in the cost pool. Buncombe County Schools submits the actual salary and benefit costs for the individuals included in the cost pool quarterly, and various factors are applied to that cost base to determine a reimbursement amount.

The positions currently included in the MAC cost pool are:

- Director and Assistant Director of Special Services
- Administrators of the Progressive Education Program
- Exceptional Child Curriculum Manager
- Special Education Teachers
- Child Find Specialists
- Program Placement Specialists
- Transition Specialists
- Principals and Assistant Principals
- Director of Student Services
- Counselors
- School Response Team Members
- Student Advocates
- Graduation Initiative staff
- Preschool Teachers
- Exception Child Data Manager

Because this revenue is a reimbursement of previously incurred costs, it is now budgeted in Fund 8. This revenue helps balance the fund as a whole by providing a resource that can be used to support other programs that are not self-supporting.

Funds received for Medicaid Administrative Outreach services have been periodically withheld by either the State or Federal government over the years. The scope of eligibility for reimbursement has also changed over time. The income stream from reimbursements has been extremely variable as shown on the chart on the next page. This revenue source is therefore hard to predict and is budgeted conservatively so that cash flow problem do not result from reliance upon the receipt of this revenue.

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History of Medicaid Administrative Outreach Reimbursements

Fiscal Year	Revenue Received
2002-2003	\$216,765.00
2003-2004	\$1,724,800.00
2004-2005	\$618,479.00
2005-2006	\$379,165.00
2006-2007	\$434,089.00
2007-2008	\$1,174,621.00
2008-2009	\$793,344.00
2009-2010	\$294,527.00
2010-2011	\$264,272.00
2011-2012	\$463,853.00
2012-2013	\$148,280.00
2013-2014	\$255,274.00
2014-2015	\$315,019.30

Continued receipt of these funds by school districts is in question. This revenue source therefore continues to be budgeted conservatively.

PRC 305 - Medicaid Admin Outreach Claim Reimbursements				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-305-000-	MEDICAID	(\$250,000.00)	(\$315,019.30)	(\$275,000.00)
		(\$250,000.00)	(\$315,019.30)	(\$275,000.00)
<b>Total Appropriations</b>				
8-5840-305-311-	CONTRACTED SERVICES	\$7,774.00	\$0.00	\$30,000.00
8-5840-305-319-	FEE FOR MEDICAID ADMIN. PROCESSOR	\$37,500.00	\$41,000.00	\$45,000.00
	<b>Total Appropriations</b>	<b>\$45,274.00</b>	<b>\$41,000.00</b>	<b>\$75,000.00</b>



# PRC 306

## Medicaid Fee for Service Reimbursements

Federal regulations allow school districts to bill for medically-necessary services to their Medicaid-eligible student population if the services were not rendered by Federally-paid employees. Many of the services rendered to special education students are medically necessary, and many of these students are also Medicaid-eligible. One stipulation of the regulations that allow school districts to bill for these services is that funds received must be used to benefit students with disabilities.

Buncombe County Schools maximizes the income from Medicaid Fee-for-Service billings by paying therapists and other eligible personnel from either State or local funds. Related therapy services for which we can bill include physical therapy, occupational therapy and speech/language therapy.

A third party vendor, Public Consulting Group (PCG) processes our claims and advises us on compliance issues. They receive 15% of the revenue collected as a fee for providing these services. This compares favorably with other vendors, who may charge 20% for this same service.

The amount of prior year revenue available for appropriation is recalculated at each subsequent June 30<sup>th</sup> as the receivable outstanding at the prior year end and collected in cash during the ensuing fiscal year actually become available for appropriation to the subsequent year's budget.

Due to the decrease in available funding in Fund 3 IDEA Title VI-B (PRC 060), these Exceptional Children funds are being used to help bridge the gap for the Special Education Program. Several teachers and teacher assistants will be paid from these funds.

PRC 306 - Medicaid Fee for Service Reimbursements				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-306-000-	MEDICAID	(\$1,429,510.00)	(\$3,824,831.69)	(\$1,240,641.00)
		(\$1,429,510.00)	(\$3,824,831.69)	(\$1,240,641.00)
<b>Total Appropriations</b>				
8-5210-306-125-	BEGINNING TEACHER ORIENTATION	\$0.00	\$306.98	\$0.00
8-5210-306-129-	TEACHER HELD HARMLESS	\$327.00	\$281.24	\$327.00
8-5210-306-134-	SPECIAL ED MENTOR TEACHER	\$30,250.00	\$30,250.00	\$30,250.00
8-5210-306-163-	STAFF DEVELOPMENT SUBSTITUTE	\$0.00	\$3,846.40	\$0.00
8-5210-306-180-	BONUS PAY	\$0.00	\$0.00	\$375.00
8-5210-306-183-	BONUS PAY	\$1,000.00	\$590.94	\$0.00
8-5210-306-184-	SPECIAL ED MENTOR LONGEVITY	\$1,362.00	\$216.58	\$1,524.00
8-5210-306-187-	SPECIAL ED MENTOR TEACHER- NBTS	\$0.00	\$3,509.00	\$3,300.00
8-5210-306-211-	EMPLOYER'S SOCIAL SECURITY	\$2,520.00	\$3,018.55	\$2,737.00
8-5210-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$46.69	\$0.00
8-5210-306-232-	WORKERS COMP PREMIUMS	\$250.00	\$312.82	\$250.00
8-5210-306-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5210-306-311-	CONTRACTED SERVICES	\$3,000.00	\$29,877.76	\$3,000.00
8-5210-306-312-	WORKSHOPS	\$600.00	\$480.00	\$600.00
8-5210-306-411-	SUPPLIES AND MATERIALS	\$10,000.00	\$0.00	\$100,000.00
8-5210-306-461-	NON INVENTORY FURN/EQUIP	\$1,000.00	\$0.00	\$1,000.00

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8-5213-306-121-	CLASSROOM TEACHER	\$458,745.00	\$252,506.38	\$476,300.00
8-5213-306-162-	REGULAR TEACHER SUBSTITUTE	\$2,846.00	\$4,961.50	\$2,846.00
8-5213-306-180-	BONUS PAY	\$0.00	\$0.00	\$8,250.00
8-5213-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$43,005.00	\$20,295.90	\$38,559.00
8-5213-306-184-	LONGEVITY PAY	\$0.00	(\$4,339.20)	\$0.00
8-5213-306-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$7,326.31	\$0.00
8-5213-306-211-	EMPLOYER'S SOCIAL SECURITY	\$43,219.00	\$21,167.39	\$40,236.00
8-5213-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$85,496.00	\$42,709.54	\$78,876.00
8-5213-306-231-	EMPLOYER'S HOSPITALIZATION	\$64,536.00	\$36,297.72	\$60,181.00
8-5213-306-232-	RESOURCE TEACHER - WORKERS COMP	\$3,775.00	\$2,265.65	\$3,775.00
8-5213-306-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5214-306-121-	CLASSROOM TEACHER	\$46,500.00	\$46,500.00	\$46,500.00
8-5214-306-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5214-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$4,929.00	\$4,929.00	\$4,929.00
8-5214-306-184-	LONGEVITY PAY-MEDICAID	\$0.00	\$114.14	\$0.00
8-5214-306-211-	EMPLOYER'S SOCIAL SECURITY	\$3,934.00	\$4,001.54	\$3,992.00
8-5214-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$7,822.00	\$8,031.20	\$7,879.00
8-5214-306-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$5,378.00	\$5,377.44	\$5,471.00
8-5214-306-232-	WORKERS COMPENSATION PREMIUMS	\$300.00	\$418.64	\$300.00
8-5214-306-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5216-306-142-	TEACHER ASSISTANT	\$0.00	\$0.00	\$4,702.00
8-5216-306-180-	BONUS PAY	\$0.00	\$0.00	\$375.00
8-5216-306-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$506.00
8-5216-306-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$427.00
8-5216-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	\$798.00
8-5216-306-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$0.00	\$0.00	\$2,736.00
8-5218-306-121-	CLASSROOM TEACHER	\$33,000.00	\$32,900.00	\$35,000.00
8-5218-306-180-	BONUS PAY	\$0.00	\$0.00	\$750.00
8-5218-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$2,079.00	\$2,079.00	\$2,205.00
8-5218-306-211-	EMPLOYER'S SOCIAL SECURITY	\$2,684.00	\$2,675.85	\$2,904.00
8-5218-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$5,336.00	\$5,320.29	\$5,700.00
8-5218-306-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$5,378.00	\$5,377.44	\$5,471.00
8-5218-306-232-	WORKERS COMPENSATION PREMIUMS	\$200.00	\$277.33	\$200.00
8-5218-306-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5250-306-462-	AUDIO EQUIPMENT	\$0.00	\$17,089.80	\$0.00
8-5840-306-311-	CONTRACTED SERVICES	\$200,000.00	\$28,384.20	\$60,000.00
8-5840-306-319-	OTHER PROFESSIONAL SERVICE	\$279,379.00	\$388,438.30	\$100,000.00
8-5840-306-411-	SUPPLIES AND MATERIALS	\$621.00	\$620.60	\$621.00
8-6200-306-319-	OTHER PROFESSIONAL SERVICE	\$480.00	\$275.00	\$480.00
8-6201-306-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$1,000.00
8-6201-306-312-	WORKSHOP EXPENSE	\$204.00	\$0.00	\$204.00
8-6201-306-461-	NON INVENTORY FURN/EQUIP	\$0.00	\$0.00	\$15,000.00
8-8100-306-311-	CONTRACTED SERVICES	\$60,355.00	\$0.00	\$60,355.00
8-8100-306-392-	INDIRECT COST	\$19,000.00	\$19,091.07	\$19,000.00
8-8100-306-472-	SALES & USE TAX REFUND	\$0.00	(\$368.74)	\$0.00
	<b>Total Appropriations</b>	<b>\$1,429,510.00</b>	<b>\$1,027,460.25</b>	<b>\$1,240,641.00</b>



# PRC 332

## Carol M. White Grant

The Carol M. White Physical Education Program provides grants to LEAs and community-based organizations (CBOs) to initiate, expand, or enhance physical education programs, including after-school programs, for students in kindergarten through 12th grade. Grant recipients must implement programs that help students make progress toward meeting state standards.

Projects must be designed to help students meet its State's physical education standards by undertaking instruction in healthy eating habits and good nutrition and at least one of the authorized physical fitness activities. Authorized physical fitness activities include:

- (a) fitness education and assessment to help students understand, improve, or maintain their physical well-being;
- (b) instruction in a variety of motor skills and physical activities designed to enhance the physical, mental, and social or emotional development of every student;
- (c) development of, and instruction in, cognitive concepts about motor skills and physical fitness that support a lifelong healthy lifestyle;
- (d) opportunities to develop positive social and cooperative skills through physical activity participation; or
- (e) opportunities for professional development for teachers of physical education to stay abreast of the latest research, issues, and trends in the field of physical education.

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PRC 332 - Carol M. White PEP Grant

Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-332-000-	REVENUE	(\$1,267,238.00)	(\$761,346.77)	(\$1,256,696.00)
		(\$1,267,238.00)	(\$761,346.77)	(\$1,256,696.00)
<b>Total Appropriations</b>				
8-6113-332-135-	INSTRUCTIONAL FACILITATORS	\$124,204.00	\$99,186.60	\$121,817.00
8-6113-332-151-	OFFICE SUPPORT	\$40,176.00	\$14,817.24	\$40,364.00
8-6113-332-163-	PROFESSIONAL DEVELOPMENT SUBSTITUTE	\$28,630.00	\$14,508.00	\$30,322.00
8-6113-332-180-	BONUS PAY	\$0.00	\$0.00	\$1,875.00
8-6113-332-181-	LOCAL SUPPLEMENT	\$14,405.00	\$7,937.60	\$16,021.00
8-6113-332-184-	LONGEVITY	\$770.00	\$722.99	\$722.00
8-6113-332-192-	ADDITIONAL RESPONSIBILITY STIPEND	\$30,000.00	\$0.00	\$35,000.00
8-6113-332-211-	EMPLOYER'S FICA	\$18,527.00	\$10,039.50	\$17,967.00
8-6113-332-221-	EMPLOYER'S RETIREMENT	\$29,938.00	\$16,333.87	\$29,650.00
8-6113-332-231-	EMPLOYER'S HOSPITALIZATION	\$22,300.00	\$10,754.88	\$22,487.00
8-6113-332-232-	WORKERS COMPENSATION PREMIUMS	\$2,757.00	\$1,084.12	\$3,173.00
8-6113-332-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-6113-332-311-	CONTRACTED SERVICES	\$110,082.00	\$69,640.00	\$112,222.00
8-6113-332-312-	WORKSHOP EXPENSES	\$100,586.00	\$19,731.56	\$134,354.00
8-6113-332-314-	PRINTING AND BINDING	\$10,000.00	\$2,059.38	\$12,941.00
8-6113-332-332-	TRAVEL REIMBURSEMENT	\$10,618.00	\$1,851.72	\$14,766.00
8-6113-332-411-	SUPPLIES AND MATERIALS	\$220,882.00	\$182,333.54	\$153,982.00
8-6113-332-461-	NON-INVENTORIED EQUIPMENT	\$7,500.00	\$7,034.66	\$465.00
8-6113-332-462-	INVENTORIED EQUIPMENT	\$138,125.00	\$187,957.70	\$97,294.00
8-6113-332-541-	CAPITALIZED EQUIPMENT	\$343,363.00	\$114,236.41	\$398,229.00
8-8100-332-392-	INDIRECT COST	\$6,124.00	\$11,437.75	\$13,045.00
8-8100-332-472-	SALES AND USE TAX REFUND	\$8,251.00	(\$10,320.75)	\$0.00
	<b>Total Appropriations</b>	<b>\$1,267,238.00</b>	<b>\$761,346.77</b>	<b>\$1,256,696.00</b>



# PRC 340

## Pisgah Forest Revenue

Federal legislation provides that the proceeds of timber cutting in the Pisgah National Forest be shared with the schools whose attendance areas border the Pisgah National Forest. No revenue has been received from this source for several years. In the past when revenue was received, it was distributed to all schools that abutted the Pisgah National Forest according to their relative ADM's. Secondary schools that elementary schools fed into were given a share of funding as well, again in proportion to the relative ADM of students in attendance from that feeder district.

Some schools had unexpended balances which are still available to them. There were no expenditures from this PRC in 2013-14. As show below, those schools with remaining balances are:

- Community High (\$74)
- Owen High (\$10)
- Candler Elementary (\$1,508)
- Enka High (\$8,165)
- T C Roberson (\$308)

PRC 340 - Pisgah Forest Revenue				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4910-340-000-	APPROPRIATE FUND BALANCE	(\$10,065.00)	\$0.00	(\$10,065.00)
		(\$10,065.00)	\$0.00	(\$10,065.00)
<b>Total Appropriations</b>				
8-5110-340-411-	SUPPLIES AND MATERIALS	\$10,065.00	\$0.00	\$10,065.00
	<b>Total Appropriations</b>	<b>\$10,065.00</b>	<b>\$0.00</b>	<b>\$10,065.00</b>





# PRC 371

## Elementary and Secondary School Counseling Grant

The U.S. Department of Education awarded \$15.2 million to 43 schools districts in 19 states across the country to establish or expand counseling programs. Grantees will use funds to support counseling programs in target elementary or secondary schools. Specifically, the new awards will aid schools in hiring qualified mental-health professionals with the goal of expanding the range, availability, quantity and quality of counseling services. Parents of participating students will have input in the design and implementation of counseling services supported by these grants.

"School counselors benefit both students and teachers by helping to create a safe school environment, improve teacher effectiveness, increase academic achievement and promote student well-being," U.S. Secretary of Education Arne Duncan said. "We believe that school-based counseling programs offer great promise for improving the prevention, diagnosis and treatment of students with mental-health issues."

Grantees also will use funds to help increase the number of available and qualified counselors based on a school's student population. Research shows that having adequate counseling services can help reduce the number of disciplinary referrals in schools, improve student attendance and academic performance and enhance development of social skills. Funds also may be used to support parental involvement, counselor and teacher professional development, and collaboration with community-based organizations that provide mental health and other services to students.

This grant was new to Buncombe County Schools beginning in the 2014-15 school year.

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**PRC 371 - Counselors Leaders Advancing School Safety (CLASS)**

Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3700-371-000-	REVENUE	(\$397,290.00)	(\$275,256.57)	(\$521,884.00)
8-4890-371-000-	LOCAL REVENUE	(\$12,500.00)	(\$12,500.00)	\$0.00
		<b>(\$409,790.00)</b>	<b>(\$287,756.57)</b>	<b>(\$521,884.00)</b>
<b>Total Appropriations</b>				
8-5830-371-131-	COUNSELOR	\$182,495.00	\$120,558.85	<b>\$185,000.00</b>
8-5830-371-181-	LOCAL SUPPLEMENT	\$11,642.00	\$7,790.91	<b>\$15,000.00</b>
8-5830-371-211-	EMPLOYER'S FICA	\$14,851.00	\$9,642.96	<b>\$18,000.00</b>
8-5830-371-221-	EMPLOYER'S RETIREMENT CONTRIBUTIONS	\$26,177.00	\$16,966.00	<b>\$25,000.00</b>
8-5830-371-231-	EMPLOYER'S HOSPITALIZATION	\$21,512.00	\$13,725.02	<b>\$25,000.00</b>
8-5830-371-232-	WORKERS COMPENSATION	\$1,941.00	\$1,017.62	<b>\$1,500.00</b>
8-5830-371-311-	CONTRACTED SERVICES	\$30,890.00	\$24,500.00	<b>\$35,490.00</b>
8-5830-371-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	<b>\$25,000.00</b>
8-5830-371-411-	SUPPLIES	\$49,805.00	\$49,420.62	<b>\$75,000.00</b>
8-5830-371-418-	SOFTWARE AND ONLINE SUBSCRIPTIONS	\$24,653.00	\$24,499.73	<b>\$28,000.00</b>
8-6840-371-146-	GRANT PROGRAM COORDINATOR	\$16,000.00	\$13,147.83	<b>\$16,000.00</b>
8-6840-371-181-	LOCAL SUPPLEMENT	\$1,723.00	\$1,418.63	<b>\$1,800.00</b>
8-6840-371-211-	EMPLOYER'S FICA	\$1,356.00	\$1,114.31	<b>\$1,400.00</b>
8-6840-371-232-	WORKERS COMPENSATION	\$177.00	\$115.49	<b>\$180.00</b>
8-8100-371-392-	INDIRECT COST	\$6,911.00	\$5,143.62	<b>\$6,550.00</b>
8-8100-371-472-	SALES AND USE TAX REFUND	\$0.00	(\$1,305.02)	<b>\$0.00</b>
8-8200-371-399-	UNBUDGETED FUNDS	\$19,657.00	\$0.00	<b>\$62,964.00</b>
	<b>Total Appropriations</b>	<b>\$409,790.00</b>	<b>\$287,756.57</b>	<b>\$521,884.00</b>



# PRC 421

## Education and Workforce Innovation Program

Governor Pat McCrory congratulated this year's recipients of the Education and Workforce grants. The program is aimed at strengthening successful, innovative education programs that combine academic rigor and skills development with the goal of graduating every student both college and career ready.

"These grants will accelerate innovation and partnerships with business and higher education in schools throughout North Carolina, and will empower our educators to be creative in how we prepare our students for college and a career," said Governor McCrory. "I want to thank the members of our Education and Workforce Innovation Commission for their commitment to support students from diverse regions, communities, and schools around North Carolina and to ensure that all students, regardless of background, have access to the exciting opportunities these grants will bring about."

The Education and Workforce Innovation Fund was created in the 2013 legislative session. Grants will support five year programs in districts throughout North Carolina.

Members of the Education and Workforce Innovation Commission include State Superintendent June Atkinson, University of North Carolina system President Tom Ross, North Carolina Community Colleges President Scott Ralls, State Board of Education Chairman Bill Cobey and other business leaders from around the state. Billie Redmond, Chief Executive Officer of TradeMark Properties, acts as Commission Chair.

This grant was new to Buncombe County Schools beginning in the 2014-15 school year.

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PRC 421 - Education Workforce Grant

Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-3200-421-000-	REVENUE	(\$110,176.00)	(\$109,546.25)	(\$160,000.00)
8-4490-421-000-	PRIVATE MATCH	(\$40,000.00)	(\$4,800.00)	(\$40,000.00)
8-4880-421-000-	LOCAL REVENUE	\$0.00	(\$27,378.61)	\$0.00
8-4880-421-000-	LOCAL REVENUE	(\$40,000.00)	\$0.00	\$0.00
		(\$190,176.00)	(\$141,724.86)	(\$200,000.00)
<b>Total Appropriations</b>				
8-5117-421-163-	SUBSTITUTION FOR STAFF DEVELOPMENT	\$5,973.00	\$5,973.00	\$0.00
8-5117-421-196-	STAFF DEVELOPMENT STIPEND	\$19,565.00	\$13,350.00	\$10,000.00
8-5117-421-211-	EMPLOYER'S FICA	\$2,295.00	\$1,478.51	\$765.00
8-5117-421-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$4,487.00	\$1,939.39	\$1,532.00
8-5117-421-232-	WORKER'S COMPENSATOIN	\$234.00	\$153.20	\$0.00
8-5117-421-311-	CONTRACTED SERVICES	\$3,000.00	\$3,000.00	\$42,350.00
8-5117-421-312-	WORKSHOPS EXPENSES	\$3,181.00	\$3,180.62	\$4,000.00
8-5117-421-332-	MILEAGE REIMBURSEMENT	\$1,641.00	\$646.06	\$0.00
8-5117-421-411-	SUPPLIES AND MATERIALS	\$58,383.00	\$36,256.57	\$34,482.00
8-5117-421-423-	GAS/DIESEL FUEL	\$690.00	\$136.00	\$0.00
8-5117-421-462-	INVENTORIED EQUIPMENT	\$0.00	\$0.00	\$16,024.00
8-6117-421-135-	INSTRUCTIONAL FACILITATORS	\$61,000.00	\$61,000.00	\$61,000.00
8-6117-421-181-	LOCAL SUPPLEMENT	\$6,649.00	\$6,649.00	\$6,649.00
8-6117-421-184-	LONGEVITY PAY	\$1,373.00	(\$1,143.70)	\$1,373.00
8-6117-421-211-	EMPLOYER'S FICA	\$5,281.00	\$5,154.82	\$5,280.00
8-6117-421-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$10,499.00	\$10,289.40	\$10,574.00
8-6117-421-231-	EMPLOYER-PAID HEALTH INSURANCE	\$5,378.00	\$4,481.20	\$5,471.00
8-6117-421-232-	WORKER'S COMPENSATOIN	\$547.00	\$536.35	\$500.00
8-8100-421-472-	SALES AND USE TAX REFUND	\$0.00	(\$706.64)	\$0.00
	<b>Total Appropriations</b>	<b>\$190,176.00</b>	<b>\$152,373.78</b>	<b>\$200,000.00</b>
Note 1:	Indirect Cost will balance.			

# PRC 501



## Progress Energy Grant

"Educating the Scientists of Tomorrow through Progress Energy Grants" contained the purchase of materials for continuing a focus on energy (especially for Koontz and Eblen LEED Curriculum) and correlated materials for the new Elementary Science Program, Picture Perfect Science. Picture Perfect Science is a hands on, 5E learning cycle, literacy based program that is endorsed by the National Science Teachers Association.

The Progress Energy grant helped supply the materials for the hands on portion of the Picture Perfect program for all elementary schools K-5 and grade 5 for the three intermediate schools. It included materials such as ultraviolet beads, Genecon Hand Generators, models, ramps, timers, owl pellets, flashlights, mirrors, thermometers, containers, magnifying lenses, and materials too numerous to list. Schools purchased the associated book sets to accompany the lessons and the professional development was provided through Title I. PD included a full day workshop from the authors of the program for our elementary science teacher leaders and curriculum coaches who then went back to their schools to share an overview and later to work collaboratively to provide more extensive use of the program at each school during a designated work day.

The more extensive focus on energy from the grant was to provide materials to accompany the LEED (Leadership in Energy and Environmental Design certification) for our two LEED Intermediate Schools, Charles T. Koontz and Joe P. Eblen. Those materials included support materials aligned to the energy standards and the design features of the new schools, including thermal solar models, photovoltaic solar cell models, radiation kits, Project Need Curriculum Guides, Sally Ride book sets including Clean Energy, Clean Air, Clean Water and Living Green, plus many other energy related materials.

PRC 501 - Buncombe County Dropout Initiative				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-501-000-	REVENUE	(\$250.00)	\$0.00	\$0.00
		(\$250.00)	\$0.00	\$0.00
<b>Total Appropriations</b>				
8-5117-501-411-	SUPPLIES	\$250.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# PRC 502 & 857

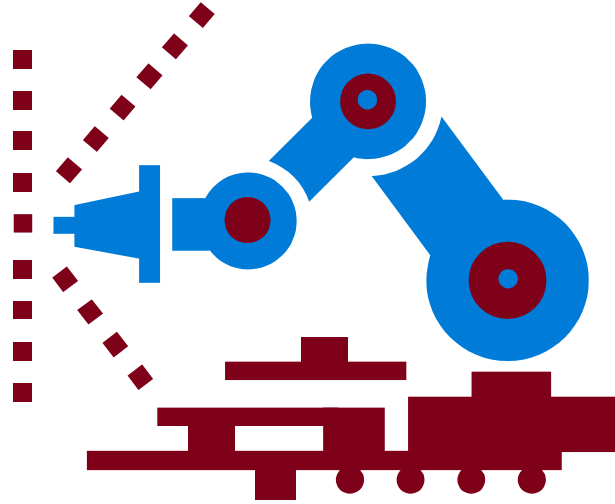
## Paddison Grant

Several years ago, a donor left a \$2.3 million bequest to be distributed among the six traditional high schools. The Buncombe County Schools Foundation has invested the money until such time as the individual high school indicates that they have a project that they wish it to fund. Provided the Foundation Board approves the request, the foundation then writes a check to the school system and the individual school can use those funds to purchase. In the past PRC 502 was used to track these Paddison Trust related expenditures. In the future, PRC 857 accounts will be used instead.

PRC 502/857 - Paddison Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4910-502-000-	APPROPRIATED FUND BALANCE	(\$6,985.00)	\$0.00	\$0.00
8-4490-857-000-	PADDISON REVENUE	(\$93,633.00)	(\$93,631.65)	(\$111,770.00)
		(\$100,618.00)	(\$93,631.65)	(\$111,770.00)
<b>Total Appropriations</b>				
8-5110-502-411-	SUPPLIES-PADDISON GRANT	\$6,985.00	\$0.00	\$0.00
8-5110-857-311-	CONTRACTED SERVICES	\$0.00	\$0.00	\$111,770.00
8-5110-857-411-	SUPPLIES AND MATERIALS	\$9,708.00	\$9,707.95	\$0.00
8-5110-857-413-	OTHER TEXTBOOKS	\$0.00	\$0.00	\$0.00
8-5110-857-418-	SOFTWARE EXPENSES	\$470.00	\$469.63	\$0.00
8-5110-857-461-	NON-INVENTORIED EQUIPMENT	\$1,246.00	\$1,245.48	\$0.00
8-5110-857-462-	INVENTORIED EQUIPMENT	\$76,799.00	\$76,798.67	\$0.00
8-5112-857-462-	INVENTORIED EQUIPMENT	\$5,410.00	\$5,409.92	\$0.00
	<b>Total Appropriations</b>	<b>\$100,618.00</b>	<b>\$93,631.65</b>	<b>\$111,770.00</b>

# PRC 503

## Eaton Grant



To help introduce students to the world of Advanced Manufacturing at the high school level, Eaton Corporation provided grant funds for Mechatronics equipment and other industry-related equipment and supplies to TC Roberson High School. This money helped establish the new Metals Manufacturing Program at TC Roberson High School. The program helps link education and the business world and opens a pipeline for students' understanding of Advanced Manufacturing careers in the area. Combined with PRC 505 after fiscal year 2014-15.

PRC 503 Eaton Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-503-000-	REVENUE	(\$2,500.00)	(\$1,892.82)	\$0.00
		(\$2,500.00)	(\$1,892.82)	\$0.00
<b>Total Appropriations</b>				
8-5120-503-351-	STUDENT CERTIFICATIONS- EATON	\$105.00	\$0.00	\$0.00
8-5120-503-411-	SUPPLIES- EATON	\$483.00	\$482.96	\$0.00
8-5120-503-461-	NON-INVENTORIED EQUIPMENT	\$1,412.00	\$1,411.76	\$0.00
8-8100-503-392-	INDIRECT COST	\$500.00	\$37.93	\$0.00
8-8100-503-472-	SALES AND USE TAX REFUND	\$0.00	(\$39.83)	\$0.00
	<b>Total Appropriations</b>	<b>\$2,500.00</b>	<b>\$1,892.82</b>	<b>\$0.00</b>



# PRC 504

## Buncombe County Schools Foundation

The Buncombe County Schools Foundation was created on July 11, 1984, in order to honor a former teacher by establishing a scholarship fund in her memory. Efforts to bring about community and employee financial support, as well as in-kind donations began, but in its early years, the funds passing through the Foundation did not exceed \$7000 to \$10,000 per year.

In 1987, the Foundation was granted tax-exempt 501(c)(3) status by the Internal Revenue Service and a full-time director was hired. Fund-raising results increased gradually, and by June 30, 2001, total assets had grown to over \$855,000.

Because Buncombe County Schools already had a payroll system in place and the Foundation could save funds by not operating its own, Foundation staff are paid by Buncombe County Schools. The Foundation reimburses the school system for all pay and benefits costs incurred. This enables more of the funds raised by the Foundation to go back into the schools.

PRC 504 - BCS Foundation				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-504-000-	BCS FOUNDATION FUNDS	(\$86,010.00)	(\$85,755.81)	(\$84,373.00)
		(\$86,010.00)	(\$85,755.81)	(\$84,373.00)
<b>Total Appropriations</b>				
8-8100-504-392-	INDIRECT COSTS	\$1,634.00	\$1,634.48	\$0.00
8-8600-504-151-	FOUNDATION OFFICE PERSONNEL	\$26,500.00	\$26,620.09	\$27,000.00
8-8600-504-153-	DIRECTOR OF FOUNDATION	\$50,760.00	\$50,760.08	\$50,760.00
8-8600-504-199-	OVERTIME	\$50.00	\$0.00	\$50.00
8-8600-504-211-	EMPLOYER'S SOC SECURITY-FOUNDATION STAFF	\$6,263.00	\$5,919.52	\$5,953.00
8-8600-504-232-	WORKERS COMPENSATION PREMIUMS	\$589.00	\$607.65	\$610.00
8-8600-504-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-8600-504-411-	SUPPLIES AND MATERIALS	\$214.00	\$213.99	\$0.00
	<b>Total Appropriations</b>	<b>\$86,010.00</b>	<b>\$85,755.81</b>	<b>\$84,373.00</b>





# PRC 505

## TD Bank Grant

To assist with competitions, supplies and materials, and equipment needed to advance Science, Technology, Engineering and Math (STEM) in middle schools; TD Bank helped and continues to fund the Project Lead The Way programs. This pre-engineering program allows students to learn and practice the design process through robotics, 3-D computer software, and project-based learning. Funds from TD Bank allowed and will continue to allow students to compete in regional and state robotics competitions and through advertising efforts helped and will continue to help raise awareness of PLTW. To consolidate smaller PRC's that were donated for the same purpose, after fiscal year 2014-15 a few other PRC's were consolidated into this PRC to be more efficient. The other PRC's that were consolidated into this PRC are noted in on that PRC's page.

PRC 505 - TD Bank Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-505-000-	REVENUE	(\$544.00)	\$0.00	(\$6,421.00)
		(\$544.00)	\$0.00	(\$6,421.00)
<b>Total Appropriations</b>				
8-5120-505-312-	WORKSHOP EXPENSE	\$0.00	\$0.00	\$421.00
8-5120-505-313-	ADVERTISING COSTS- TD BANK/PLTW	\$0.00	\$0.00	\$0.00
8-5120-505-333-	FIELD TRIP COSTS- TD BANK/PLTW	\$0.00	\$0.00	\$0.00
8-5120-505-411-	SUPPLIES COSTS- TD BANK/PLTW	\$544.00	\$0.00	\$6,000.00
8-5120-505-462-	INVENTORY EQUIPMENT- TD BANK- PLTW	\$0.00	\$0.00	\$0.00
8-8100-505-392-	INDIRECT COSTS- TD BANK- PLTW	\$0.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$544.00</b>	<b>\$0.00</b>	<b>\$6,421.00</b>

# PRC 508



## NC Pediatric Society's Healthy and Ready to Learn Grant

This goal of this program is to work together to improve students' health, which leads to better learning, regular school attendance, and sustained achievement. This is part of a 46 county outreach across North Carolina. These funds are to be used at the discretion of Buncombe County Schools' staff to offset modest expenses in helping to find and enroll eligible, uninsured children into Medicaid (Health Check) and S-CHIP (NC Health Choice). Combined with PRC 505 after fiscal year 2014-15.

PRC 508 - NC Pediatrics Society				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-508-000-	REVENUE - NC PEDIATRIC SOCIETY FOUND	(\$500.00)	\$0.00	\$0.00
		(\$500.00)	\$0.00	\$0.00
<b>Total Appropriations</b>				
8-5840-508-411-	SUPPLIES AND MATERIALS	(\$500.00)	\$0.00	\$0.00
	<b>Total Appropriations</b>	(\$500.00)	\$0.00	\$0.00

# PRC 515

## Crisis Closet



The Crisis Closet supports the Migrant and Homeless population by providing emergency supplies for families in immediate need. Frequently, these supplies are provided during non-school hours/days and when community resources are closed.

PRC 515 - Homeless Supply Closet				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-515-000-	REVENUE	(\$352.00)	\$0.00	(\$352.00)
		(\$352.00)	\$0.00	(\$352.00)
<b>Total Appropriations</b>				
8-5840-515-411-	SUPPLIES HEALTH SERVICES	\$352.00	\$0.00	\$352.00
	<b>Total Appropriations</b>	<b>\$352.00</b>	<b>\$0.00</b>	<b>\$352.00</b>



# PRC 517

## Career Academy Grant

### Erwin High

The Career Academy is an Erwin High drop-out prevention program funded by the Buncombe County Commissioners. A Student Advocate works with a cohort of students to provide academic support and exposure to careers. Students visit local businesses and post secondary institutions to increase awareness of the value of a high school diploma in terms of future employment. The PRC pays one Student Advocate’s salary/benefits, supplies and equipment, and students stipends.

This program reaches approximately 25 sophomores and 25 freshmen each year. The students visit local employers such as Mission Hospital, the Biltmore Company, AB Tech and UNCA. Students learned how to advocate for themselves as well as strategies needed for success in their classes. Many students in the program received a stipend for summer work. The same program will be conducted in 2015-16.

PRC 517 - Career Academy Grant - Erwin High				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-517-000-	CAREER ACADEMY - FUND BALANCE	(\$106,534.00)	(\$91,971.93)	(\$108,562.00)
		(\$106,534.00)	(\$91,971.93)	(\$108,562.00)
<b>Total Appropriations</b>				
8-5315-517-121-	TEACHER-ERWIN HIGH CAREER ACADEMY GRANT	\$52,650.00	\$52,635.00	\$53,000.00
8-5315-517-162-	SUBSTITUTE-ERWIN HIGH CAREER ACADEMY GR	\$600.00	\$0.00	\$600.00
8-5315-517-177-	WORK STUDY STUDENT--ERWIN H.CAREER ACA.	\$7,000.00	\$5,499.63	\$7,000.00
8-5315-517-181-	LOCAL SUPPLEMENT- ERWIN H. CAREER ACA.	\$4,689.00	\$4,421.34	\$4,689.00
8-5315-517-184-	LONGEVITY PAY	\$1,200.00	\$104.88	\$1,200.00
8-5315-517-196-	STIPEND	\$9,000.00	\$1,250.00	\$0.00
8-5315-517-211-	EMPLOYER'S SOCIAL SECURITY-CAREER ACA GR	\$5,391.00	\$4,937.18	\$5,041.00
8-5315-517-221-	EMPLOYER'S RETIREMENT CONT-CAREER ACA GR	\$8,774.00	\$9,004.47	\$8,774.00
8-5315-517-231-	EMPLOYER PAID HEALTH INSUR.-CAREER ACA	\$5,400.00	\$5,377.44	\$5,400.00
8-5315-517-232-	WORKERS' COMPENSATION PREMIUMS	\$700.00	\$512.98	\$940.00
8-5315-517-233-	UNEMPLOYMENT	\$240.00	\$0.00	\$0.00
8-5315-517-311-	CONTRACTED SERVICE-ERWIN HS CAREER ACADE	\$0.00	\$0.00	\$500.00
8-5315-517-332-	MILEAGE REIMBURSEMENT-ERWIN HS CAREER AC	\$0.00	\$0.00	\$400.00
8-5315-517-333-	FIELD TRIPS-ERWIN HS CAREER ACADEMY GRT	\$400.00	\$0.00	\$900.00
8-5315-517-379-	CAREER ACADEMY STUDENT INSURANCE PREMIUM	\$0.00	\$0.00	\$0.00
8-5315-517-399-	NON GRANT EXPENSES	\$0.00	\$0.00	\$14,562.00
8-5315-517-411-	SUPPLIES/MATERIALS-ERWIN HS CAREER ACADE	\$8,047.00	\$6,735.39	\$3,113.00
8-6550-517-171-	BUS DRIVER - ERWIN HS CAREER ACADEMY GRT	\$100.00	\$0.00	\$100.00
8-6550-517-211-	EMPLOYER'S SOCIAL SECURITY-CAREER ACA.GT	\$8.00	\$0.00	\$8.00
8-6550-517-221-	EMPLOYER'S RETIREMENT CONTR.- CAREER ACA	\$14.00	\$0.00	\$14.00
8-6550-517-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$50.00	\$0.00	\$60.00
8-6550-517-232-	WORKERS COMPENSATION PREMIUMS-GRT	\$10.00	\$0.00	\$0.00
8-8100-517-392-	INDIRECT COST - ERWIN HIGH ACADEMY GRANT	\$2,261.00	\$1,558.60	\$2,261.00
8-8100-517-472-	SALES & USE TAX REFUND	\$0.00	(\$64.98)	\$0.00
	<b>Total Appropriations</b>	<b>\$106,534.00</b>	<b>\$91,971.93</b>	<b>\$108,562.00</b>

# PRC 519



## Sisters of Mercy Grant

### **Mini-Mester**

*Program Description:* Mini-mester serves students from across Buncombe County who have fallen behind in credits needed for graduation. This 6-week summer opportunity provides students with an additional option for earning these credits, thus helping them get back on track and preventing them from dropping out. SOM Grant covers teacher's salaries, administrator salary, special education support, and supplies.

### **Twilight School**

*Program Description:* Twilight School like Mini-mester, is another option for students who have fallen behind to earn additional credits towards graduation. The evening timeframe allows students more flexibility and can provide the smaller, more personalized learning environment that many students need. Students can either take a new course or recover a previously-failed course through computer-based Credit Recovery. SOM Grant covers teacher's salaries, administrator salary, and supplies.

### **Summer Bridge Transition Programs**

*Program Description:* We offer transition programs for middle school students entering 6<sup>th</sup> grade at Enka Middle, Erwin Middle and Owen Middle. These programs are based on best-practices research that indicates that transitions can be particularly challenging for struggling students and that students who make these transitions successfully have greater chances of reaching graduation. Our summer program focuses on 1) developing positive relationship with peers and teachers through team-building, 2) career and college exploration, 3) improving academic study skills, 4) reducing anxiety about the new school environment. Each program varies in terms of number of students served and duration. SOM Grant covers teacher salaries, transportation costs, contracts with community partners, and supplies.

### **Parent Outreach Liaison**

*Program Description:* Poor school attendance continues to be an important indicator of a student's risk of dropping out. Therefore, we have targeted improving attendance in the Erwin and Enka district with the addition of a Parent Outreach Liaison. This part-time liaison works with school personnel to identify students who have patterns of poor attendance and makes regular contact with these families to determine barriers and provide support, including referrals to community resources. SOM Grant covers salary.

This grant ran through July of 2014 and the County of Buncombe has appropriated \$57,000 for this purpose in fiscal year 2014-15.

Budget Resource Document for 2015-16

PRC 519 -SOM Dropout Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-519-000-	REVENUE	\$0.00	(\$50,728.60)	(\$73,672.00)
8-4880-000-000-	INDIRECT COST ALLOCATED	(\$26,281.00)	\$0.00	\$0.00
8-4910-519-000-	APPROPRIATED FUND BALANCE	(\$56,966.00)	\$0.00	\$0.00
		(\$83,247.00)	(\$50,728.60)	(\$73,672.00)
<b>Total Appropriations</b>				
8-5325-519-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
8-5325-519-211-	EMPLOYER'S SOCIAL SECURITY	\$0.00	\$0.00	\$0.00
8-5325-519-232-	WORKERS COMPENSATION PREMIUMS	\$0.00	\$0.00	\$0.00
8-5235-519-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5350-519-116-	ADMINISTRATOR- SOM DROPOUT PREVENTION	\$0.00	\$0.00	\$0.00
8-5350-519-121-	TEACHER-DROPOUT PREVENTION GRANT	\$0.00	\$0.00	\$0.00
8-5350-519-142-	TEACHER ASST SOM DROPOUT GRANT	\$1,990.00	\$1,989.64	\$1,990.00
8-5350-519-162-	SUBSTITUTE FOR MINI-MESTER	\$0.00	\$0.00	\$0.00
8-5350-519-192-	STIPEND	\$47,248.00	\$47,248.22	\$40,000.00
8-5350-519-198-	STIPEND	\$5,589.00	\$5,588.79	\$5,500.00
8-5350-519-199-	OVERTIME	\$147.00	\$147.37	\$0.00
8-5350-519-211-	EMPLOYER'S SOCIAL SECURITY	\$4,206.00	\$4,205.63	\$3,633.00
8-5350-519-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$8,186.00	\$8,185.47	\$7,275.00
8-5350-519-232-	WORKERS COMPENSATION PREMIUMS	\$271.00	\$439.87	\$500.00
8-5350-519-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5350-519-311-	CONTRACTED SERVICES-DROPOUT PREVENT. GRT	\$6,844.00	\$6,844.00	\$6,000.00
8-5350-519-331-	CONTRACTED PUPIL TRANSPORATION-GRANT	\$4,137.00	\$4,136.44	\$4,000.00
8-5350-519-411-	SUPPLIES/MATERIALS-DROPOUT PREVEN. GRANT	\$1,425.00	\$1,425.35	\$1,500.00
8-6550-519-171-	BUS DRIVERS	\$2,649.00	\$2,648.87	\$2,500.00
8-6550-519-211-	EMPLOYER'S SOCIAL SECURITY	\$203.00	\$202.62	\$191.00
8-6550-519-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$209.00	\$209.38	\$383.00
8-6550-519-232-	WORKERS COMPENSATION PREMIUMS	\$143.00	\$143.04	\$200.00
8-6550-519-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-8100-519-472-	SALES & USE TAX REFUND	\$0.00	(\$19.68)	\$0.00
	<b>Total Appropriations</b>	<b>\$83,247.00</b>	<b>\$83,395.01</b>	<b>\$73,672.00</b>

# PRC 521

## Walmart Grant

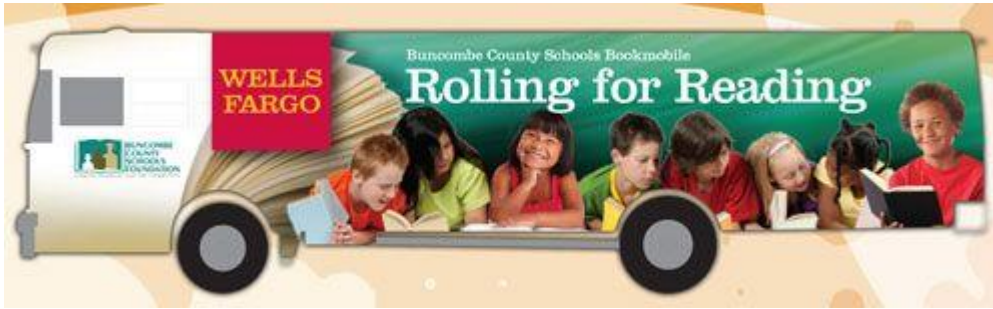


The Walmart Foundation and Facility selected Buncombe County Schools' Application to receive a grant through the Local Community Contribution/Hunger Outreach Grant Program in the amount of \$1,000.00. These funds will go toward needed classroom management books.

Remaining funds were exhausted in FY 14-15.

PRC 521 - Walmart Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4430-521-000-	REVENUE	(\$1,000.00)	(\$944.80)	\$0.00
		(\$1,000.00)	(\$944.80)	\$0.00
<b>Total Appropriations</b>				
8-6110-521-411-	SUPPLIES	\$1,000.00	\$965.09	\$0.00
8-8100-521-472-	SALES AND USE TAX REFUND	\$0.00	(\$20.29)	\$0.00
	<b>Total Appropriations</b>	<b>\$1,000.00</b>	<b>\$944.80</b>	<b>\$0.00</b>

# PRC 525



## Bookmobile Donation

Buncombe County Schools, in partnership with Wells Fargo, The Grove Park Inn, CarePartners, Nantahala Outdoor Center, Leadership Asheville and the Buncombe County Schools Foundation launched a new, county-wide bookmobile in August 2012.

As the bookmobile makes summer weekly visits to neighborhoods throughout the county, it provides easy access to books for hundreds of children. Many students make progress in reading during the school year but those without access to books in the summer often struggle, with valuable progress lost each year, up to 2 1/2 months in the summer. Studies suggest children who read as few as six books during the summer are successful at maintaining reading progress achieved from the previous year.

Along with summer neighborhood visits, the bookmobile also travels during the year to the local community for Pre-K literacy lessons and parent outreach to promote year round reading.

PRC 525 - Bookmobile Donation				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-525-000-	REVENUE	(\$19,646.00)	(\$8,811.88)	(\$8,812.00)
		(\$19,646.00)	(\$8,811.88)	(\$8,812.00)
<b>Total Appropriations</b>				
8-5330-525-175-	LABOR - BOOKMOBILE	\$2,000.00	\$1,816.35	\$2,000.00
8-5330-525-232-	WORKERS COMPENSATION - BOOKMOBILE	\$27.00	\$14.23	\$25.00
8-5330-525-422-	REPAIR PARTS - BOOKMOBILE	\$6,000.00	\$5,236.63	\$1,000.00
8-5330-525-423-	GAS/DIESEL FUEL - BOOKMOBILE	\$8,433.00	\$1,887.46	\$5,487.00
8-5330-525-424-	OIL FOR BOOKMOBILE	\$2,000.00	\$36.69	\$100.00
8-5330-525-425-	TIRES AND TUBES - BOOKMOBILE	\$1,000.00	\$0.00	\$200.00
8-6550-525-352-	CDL REIMBURSENT - BOOKMOBILE	\$186.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$19,646.00</b>	<b>\$8,991.36</b>	<b>\$8,812.00</b>





# PRC 528

## Donation from Chamber of Commerce

The Asheville Chamber of Commerce provides support for Career and Technical Education Programs that promote economic development and career cluster alignment. Funds are provided to support workforce development initiatives such as STEM Awareness Days, Students@Work Week, field trips focusing on the 5X5 industry clusters. Combined into PRC 505 after fiscal year 2014-15.

PRC 528 - Donation from Chamber of Commerce				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-528-000-	REVENUE	(\$1,250.00)	(\$821.08)	\$0.00
		<b>(\$1,250.00)</b>	<b>(\$821.08)</b>	<b>\$0.00</b>
<b>Total Appropriations</b>				
8-5120-528-312-	WORKSHOP EXPENSE	\$4.00	\$0.00	\$0.00
8-5120-528-333-	FIELD TRIPS	\$500.00	\$87.47	\$0.00
8-5120-528-411-	SUPPLIES AND MATERIALS	\$746.00	\$745.77	\$0.00
8-8100-528-472-	SALES AND USE TAX	\$0.00	(\$12.16)	\$0.00
	<b>Total Appropriations</b>	<b>\$1,250.00</b>	<b>\$821.08</b>	<b>\$0.00</b>

# PRC 529

## Project Lead the Way— Progress Energy



To assist with competitions, supplies and materials, and equipment needed to advance Science, Technology, Engineering and Math (STEM) in middle schools, Progress Energy/Duke Energy helped and continues to help fund the Project Lead The Way programs. This pre-engineering program allows students to learn and practice the design process through robotics, 3-D computer software, and project-based learning. Funds from Progress Energy/Duke Energy will allow students to compete in regional and state robotics competitions and through advertising efforts will help raise awareness of PLTW. Combined into PRC 505 after fiscal year 2014-15 except for expenditure shown below.

PRC 529 - Project Lead the Way--Progress Energy				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-529-000-	REVENUE	(\$5,789.00)	(\$4,058.48)	(\$1,304.00)
		(\$5,789.00)	(\$4,058.48)	(\$1,304.00)
<b>Total Appropriations</b>				
8-5120-529-196-	STAFF DEVELOPMENT PARTICIPANT PAY	\$2,000.00	\$1,600.00	\$0.00
8-5120-529-211-	EMPLOYER'S FICA	\$306.00	\$122.40	\$0.00
8-5120-529-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$588.00	\$243.36	\$0.00
8-5120-529-232-	UNEMPLOYMENT	\$50.00	\$12.69	\$0.00
8-5120-529-312-	WORKSHOP EXPENSES	\$2,200.00	\$2,000.00	\$1,304.00
8-5120-529-313-	ADVERTISING EXPENSES	\$0.00	\$0.00	\$0.00
8-5120-529-333-	FIELD TRIPS	\$0.00	\$0.00	\$0.00
8-5120-529-411-	SUPPLIES AND MATERIALS	\$445.00	\$0.00	\$0.00
8-5120-529-462-	COMPUTER EQUIP INVENTORIED	\$0.00	\$0.00	\$0.00
8-8100-529-392-	INDIRECT COST	\$200.00	\$80.03	\$0.00
8-8100-529-472-	SALES AND USE TAX REFUND	\$0.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$5,789.00</b>	<b>\$4,058.48</b>	<b>\$1,304.00</b>



# PRC 531

## Real World Event

The Real World Event was held to provide knowledge of personal finance, budgeting, and time management. This was achieved through an experiential method where students were grouped and given a scenario where all knowledge areas mentioned above were exercised to achieve the goal. Combined with PRC 505 following the 2014-15 fiscal year.

PRC 531 - Real World Event				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-531-000-	REVENUE	(\$1,000.00)	(\$7.24)	\$0.00
		<b>(\$1,000.00)</b>	<b>(\$7.24)</b>	<b>\$0.00</b>
<b>Total Appropriations</b>				
8-5120-531-311-	CONTRACTED SERVICES	\$0.00	\$0.00	<b>\$0.00</b>
8-5120-531-333-	FIELD TRIP	\$800.00	\$7.24	<b>\$0.00</b>
8-5120-531-411-	SUPPLIES AND MATERIALS	\$200.00	\$0.00	<b>\$0.00</b>
	<b>Total Appropriations</b>	<b>\$1,000.00</b>	<b>\$7.24</b>	<b>\$0.00</b>

# PRC 533



## Duke Energy Grant

Buncombe County Schools knows and understands the importance of STEM Education in today’s world. Not only does it impact our students, but our business and industry revolves around its foundation and principles. Providing the most current supplies and equipment for students, along with a dynamic and integrated curriculum which revolves around hands-on, project-based learning, ensures students will be able to expand their understanding of STEM-related opportunities both now and in the future. Therefore, to enhance student learning and achievement at the new STEM-themed high school, Nesbitt Discovery Academy, Buncombe County Schools received funding from the Duke Energy Foundation to equip three science labs (Biology, Physics and Chemistry) and complete the lab for Earth Science. The grant will also be used to implement the I<sup>3</sup> STEM Pipeline Program that will provide outreach to elementary and middle school students in Buncombe County Schools.

PRC 533 - Duke Energy Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-533-000-	REVENUE	(\$90,000.00)	\$0.00	(\$90,000.00)
		(\$90,000.00)	\$0.00	(\$90,000.00)
<b>Total Appropriations</b>				
8-5110-533-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$5,000.00
8-5110-533-313-	ADVERTISING	\$0.00	\$0.00	\$3,000.00
8-5110-533-333-	FIELD TRIPS	\$0.00	\$0.00	\$2,000.00
8-5110-533-411-	SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$50,000.00
8-5110-533-461-	NON INVENTORIED FURNITURE	\$0.00	\$0.00	\$15,000.00
8-5110-533-462-	INVENTORIED EQUIPMENT	\$0.00	\$0.00	\$15,000.00
8-5117-533-411-	SUPPLIES AND MATERIALS	\$90,000.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>\$90,000.00</b>



# PRC 534

## Z. Smith Reynolds Grant

Using a train-the-trainer approach, this project will provide professional development to support teacher leaders in all 19 BCS intermediate, middle and high schools. Teacher leaders will be prepared to promulgate within their schools a host of relevant lessons, best practices, and a depth of understanding of the more robust state standards, in ways that promote personalized learning for some 11,500 students.

PRC 534 - Z SMITH REYNOLDS GRANT				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-534-000-	REVENUE	\$0.00	\$0.00	(\$24,948.00)
		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$24,948.00)</b>
<b>Total Appropriations</b>				
8-5117-534-163-	SUBSTITUTES - STAFF DEVELOPMENT	\$0.00	\$0.00	\$20,853.00
8-5117-534-211-	EMPLOYER'S FICA	\$0.00	\$0.00	\$1,595.00
8-5117-534-312-	WORKSHOP EXPENSES	\$0.00	\$0.00	\$2,500.00
	<b>Total Appropriations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,948.00</b>

# PRC 556



## Sisters Of Mercy Math Forward

Funding from Sisters of Mercy will enable us to 1) acquire the remaining 7 classroom sets of the NSpire/Navigator systems, completing the program’s implementation in all 7<sup>th</sup> grade classrooms; 2) provide contracted services for professional development with a Texas Instrument-trained coach; and 3) pay substitutes while existing teachers train new teachers; and 4) contract for evaluation services with an independent evaluator.

PRC 556 - Sisters of Mercy Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-556-000-	REVENUE	(\$68,500.00)	(\$60,988.93)	(\$7,511.00)
		(\$68,500.00)	(\$60,988.93)	(\$7,511.00)
<b>Total Appropriations</b>				
8-5117-556-163-	SUBSTITUTES - STAFF DEVELOPMENT	\$2,762.00	\$2,762.00	\$0.00
8-5117-556-211-	EMPLOYER'S FICA	\$211.00	\$211.38	\$0.00
8-5117-556-311-	CONTRACTED SERVICES	\$18,000.00	\$12,133.00	\$0.00
8-5117-556-411-	SUPPLIES AND MATERIALS	\$47,527.00	\$46,868.00	\$7,511.00
8-8100-556-472-	SALES AND USE TAX REFUND	\$0.00	(\$985.45)	\$0.00
	<b>Total Appropriations</b>	<b>\$68,500.00</b>	<b>\$60,988.93</b>	<b>\$7,511.00</b>



# PRC 560

## Assistive Technology

Grants were procured by our system grant writer and the Special Services staff for the purpose of purchasing assistive technology equipment and setting up an AT lending library for our system.

The library has an automated check-out system that tracks the location and use of the equipment. These devices typically cost several thousand dollars each and may be used throughout the system with various students depending on need.

PRC 560 - Assistive Technology--Special Services Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-560-000-	REVENUE	(\$281.00)	\$0.00	(\$281.00)
		(\$281.00)	\$0.00	(\$281.00)
<b>Total Appropriations</b>				
8-5210-560-462-	INVENTORY FURNITURE/EQUIPMENT-ASSISTIVE	\$281.00	\$0.00	\$281.00
	<b>Total Appropriations</b>	<b>\$281.00</b>	<b>\$0.00</b>	<b>\$281.00</b>



# PRC 569

## Graduation Initiative Eblen Foundation Grant

The Graduation Initiative is a partnership between Buncombe County Schools and the Eblen-Kimmel Center for Social Enterprise designed to improve high school graduation rates. The Initiative promotes a comprehensive, K-12 approach to dropout prevention, which includes both short-term and long-term objectives.

Two dropout prevention specialists work with school personnel in each of the six districts to identify and support students who are most at risk of dropping out or to recover students who have already left school. This may involve serving on schools' attendance teams, conducting home visits, and securing resources at community agencies. The director works with school leaders to develop sustainable plans for supporting at-risk students, to monitor data, and to facilitate professional development and outreach to parents and the community. The Graduation Initiative is also responsible for the Truancy Diversion program and the Summer Bridge programs.

PRC 569 - Graduation Initiative--Eblen Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4430-569-000-	CONTRIBUTIONS/DONATIONS	(\$50,000.00)	\$0.00	(\$50,000.00)
8-4910-569-000-	APP FUND BALANCE TO SUPPORT EBLEN PROGRM	(\$13,039.00)	\$0.00	(\$13,039.00)
		<b>(\$63,039.00)</b>	<b>\$0.00</b>	<b>(\$63,039.00)</b>
<b>Total Appropriations</b>				
8-6302-569-135-	LEAD TEACHER-EBLEN GRANT	\$55,628.00	\$55,627.80	<b>\$55,628.00</b>
8-6302-569-184-	LONGEVITY-GRADUATION INITIATIVE-EBLEN	\$2,503.00	\$2,515.29	<b>\$2,503.00</b>
8-6302-569-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	<b>\$0.00</b>
8-6302-569-211-	EMPLOYER'S SOCIAL SECURITY-EBLEN GRANT	\$4,448.00	\$4,447.04	<b>\$4,447.00</b>
8-6302-569-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$0.00	<b>\$0.00</b>
8-6302-569-232-	WORKERS COMPENSATION PREMIUMS	\$460.00	\$460.89	<b>\$461.00</b>
8-6302-569-233-	UNEMPLOYMENT	\$0.00	\$0.00	<b>\$0.00</b>
8-6302-569-332-	MILEAGE REIMBURSEMENT-NON STAFF DEVELOPM	\$0.00	\$0.00	<b>\$0.00</b>
	<b>Total Appropriations</b>	<b>\$63,039.00</b>	<b>\$63,051.02</b>	<b>\$63,039.00</b>



# PRC 574

## Burroughs-Wellcome Grant



The Career Award for Science and Mathematics Teachers is made as a grant by the Burroughs Wellcome Fund to Buncombe County Schools on behalf of the named teaching professional. The grant provides funds for a stipend, professional development activities, and supplies and equipment. Buncombe County Schools has two award winners: one at Charles D. Owen High School, the other at North Buncombe High School.

PRC 574 - Burroughs Wellcome Grant				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-574-000-	REVENUE	(\$64,066.00)	(\$49,139.96)	(\$74,927.00)
		(\$64,066.00)	(\$49,139.96)	(\$74,927.00)
<b>Total Appropriations</b>				
8-5110-574-163-	SUBSTITUTE- BURROGOUGHS WELLCOME GRANT	\$4,413.00	\$2,465.00	\$2,202.00
8-5110-574-191-	CURRICULUM STIPENDS	\$0.00	\$0.00	\$569.00
8-5110-574-211-	FICA- BURROGOUGHS WELLCOME GRANT	\$339.00	\$196.15	\$212.00
8-5110-574-221-	EMPLOYERS RETIREMENT	\$0.00	\$0.00	\$87.00
8-5110-574-232-	WORKERS COMPENSATION PREMIUMS	\$0.00	\$0.00	\$0.00
8-5110-574-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5110-574-411-	SUPPLIES- BURROUGHS WELLCOME GRANT	\$15,339.00	\$5,226.63	\$17,557.00
8-5110-574-461-	NON-INVENTORIED EQUIPMENT	\$5,344.00	\$2,493.78	\$0.00
8-5110-574-462-	INVENTORIED EQUIPMENT	\$5,571.00	\$4,871.20	\$22,750.00
8-6110-574-191-	CURRICULUM STIPEND- WELLCOME BURROUGHS	\$16,278.00	\$16,278.72	\$16,264.00
8-6110-574-211-	FICA- BURROGOUGHS WELLCOME GRANT	\$1,246.00	\$1,248.23	\$1,244.00
8-6110-574-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$2,476.00	\$2,476.06	\$2,492.00
8-6110-574-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-6110-574-311-	CONTRACTED SERVICES-WELLCOME BURROUGHS	\$0.00	\$0.00	\$0.00
8-6110-574-312-	WORKSHOPS-BURROUGHS WELLCOME GRANT	\$12,936.00	\$13,760.07	\$11,350.00
8-6110-574-314-	PRINTING AND BINDING- WELLCOME BURROUGHS	\$124.00	\$124.12	\$200.00
8-6110-574-332-	MILEAGE- BURROUGHS WELLCOME GRANT	\$0.00	\$0.00	\$0.00
	<b>Total Appropriations</b>	<b>\$64,066.00</b>	<b>\$49,139.96</b>	<b>\$74,927.00</b>



# PRC 599

## Confucius Classroom Grant

The Confucius Classroom grant is to provide supplemental funding for the Chinese language initiative program at Early College, Reynolds High, Owen High, and Erwin High Schools. These funds are intended to provide professional development opportunities, classroom materials, activities planned for your students enrolled in any Chinese language courses, support for hosting delegates from the partner school, and equipment that will support the Chinese language partnership program at the schools.

PRC 599 - HANBAN				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-599-000-	DONATION	(\$88,059.00)	(\$23,991.86)	(\$64,025.00)
		(\$88,059.00)	(\$23,991.86)	(\$64,025.00)
<b>Total Appropriations</b>				
8-5114-599-162-	SUBSTITUTE- REGULAR ABSENCE	\$588.00	\$588.00	\$0.00
8-5114-599-163-	SUBSTITUTE- STAFF DEVELOPMENT	\$1,971.00	\$859.00	\$1,043.00
8-5114-599-171-	TRANSPORTATION - DRIVER	\$34.00	\$105.98	\$0.00
8-5114-599-211-	EMPLOYERS SOCIAL SECURITY	\$165.00	\$116.02	\$46.00
8-5114-599-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$10.00	\$10.24	\$0.00
8-5114-599-232-	WORKERS COMP PREMIUMS	\$0.00	(\$0.97)	\$0.00
8-5114-599-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5114-599-312-	WORKSHOP EXPENSE	\$34,694.00	\$17,874.36	\$16,820.00
8-5114-599-333-	FIELD TRIPS	\$10,588.00	\$630.00	\$9,958.00
8-5114-599-411-	SUPPLIES	\$22,840.00	\$935.36	\$22,137.00
8-5114-599-413-	TEXTBOOKS NOT ON STATE ADOPTED LIST	\$2,444.00	\$1,443.55	\$1,000.00
8-5114-599-418-	COMPUTER SOFTWARE	\$1,000.00	\$0.00	\$1,000.00
8-5114-599-459-	OTHER FOOD PURCHASES	\$8,350.00	\$379.35	\$7,971.00
8-5114-599-462-	INVENTORY FURNITURE/EQUIPMENT	\$3,850.00	\$0.00	\$3,850.00
8-6114-599-332-	MILEAGE EXPENSES	\$1,093.00	\$1,092.56	\$0.00
8-6114-599-411-	SUPPLIES	\$432.00	\$0.00	\$200.00
8-8100-599-472-	SALES AND USE TAX REFUND	\$0.00	(\$41.59)	\$0.00
	<b>Total Appropriations</b>	<b>\$88,059.00</b>	<b>\$23,991.86</b>	<b>\$64,025.00</b>



# PRC 610

## Enka Consolidated Special Tax District Residual Revenue (HVSST)

Although the special supplemental tax in the Enka District (usually called the Hominy Valley Special Supplemental Tax) was repealed many years ago, Enka District schools still have balances that they draw-down occasionally for special projects. Based on interest earnings and budgeted expenditures. Funds will be appropriated as schools desire to spend during the 2015-16 fiscal year.

Revenue represents interest income attributed to the unspent balance of funds retained by each school.

Equity is as follows:

School	Equity
Candler	\$29,292.00
Enka High	\$147,214.00
Hominy Valley	\$10,675.00
Pisgah	\$2,077.00
Enka Middle	\$544.00
Sand Hill-Venable	\$1,717.00
<b>Total</b>	<b>\$191,519.00</b>

PRC 610 - Hominy Valley Special Tax District (HVSST)				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4450-610-000-	INTEREST EARNED - HOMINY VALLEY	\$0.00	(\$1,896.52)	\$0.00
8-4910-610-000-	APPROPRIATED FUND BALANCE-HOMINY VALLEY	(\$285,281.00)	\$0.00	(\$191,519.00)
		(\$285,281.00)	(\$1,896.52)	(\$191,519.00)
<b>Total Appropriations</b>				
8-5110-610-162-	REGULAR TEACHER SUBSTITUTE	\$0.00	\$0.00	\$0.00
8-5110-610-192-	STIPEND	\$3,000.00	\$5,000.00	\$0.00
8-5110-610-198-	STIPEND	\$0.00	\$3,516.93	\$0.00
8-5110-610-211-	FICA- TESTING ASSISTANCE	\$230.00	\$651.55	\$0.00
8-5110-610-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$0.00	\$413.24	\$0.00
8-5110-610-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-5110-610-311-	CONTRACTED SERVICES-HOMINY VALLEY	\$204,358.00	\$9,500.00	\$191,519.00
8-5110-610-411-	SUPLLIES/MATERIALS-HOMINY VALLEY	\$16,275.00	\$16,183.24	\$0.00
8-5110-610-462-	INVENTORY FURNITURE/EQUIPMENT-HVSST	\$61,418.00	\$61,417.79	\$0.00
8-5350-610-151-	DATA MANAGER	\$0.00	\$506.00	\$0.00
8-5350-610-211-	EMPLOYER'S FICA	\$0.00	\$38.71	\$0.00
8-5350-610-221-	UNEMPLOYMENT	\$0.00	\$76.96	\$0.00
8-8100-610-472-	SALES & USE TAX REFUND	\$0.00	(\$1,646.64)	\$0.00
	<b>Total Appropriations</b>	<b>\$285,281.00</b>	<b>\$95,657.78</b>	<b>\$191,519.00</b>



# PRC 640

## Vending Machine Proceeds from Schools

A specific session law passed by the General Assembly in the 1980’s requires all vending proceeds from the individual schools to be turned in to the Central Office of the Local Education Agency (LEA) and appropriated back to the school through budgetary accounts. That session law also restricts the way that the individual school may use the proceeds from vending machines – those funds can be spent only in ways that benefit the entire student population of the school.

Different legislation also prohibits competition with the Child Nutrition operation. Vending machines other than those operated by the Child Nutrition program itself cannot be turned on in the schools until the last lunch has been served in the cafeteria each day.

In recent years, concerns about childhood obesity have caused sugared soft drinks and other high calorie items to be removed from vending machines and replaced with healthier drink and snack choices. Bottled water is proving to be almost as popular with students as sugared, carbonated beverages once were.

Fund 8 Vending- Funds carried over from the closure of the Career Education Center will be used for the new STEM-themed high school. These funds will be used on marketing, contracted services, supplies and materials, and other items needed for start-up for the new school.

PRC 640 - Vending Machine Proceeds				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4470-640-000-	VENDING MACHINE REVENUE	(\$30,000.00)	(\$12,676.44)	(\$30,000.00)
		(\$30,000.00)	(\$12,676.44)	(\$30,000.00)
<b>Total Appropriations</b>				
8-5110-640-411-	SUPPLIES AND MATERIALS	\$30,000.00	\$12,676.44	\$30,000.00
	<b>Total Appropriations</b>	<b>\$30,000.00</b>	<b>\$12,676.44</b>	<b>\$30,000.00</b>

# PRC 706

## School Activity Bus Fees (Ineligible Transportation Expense)



Because the same mechanics work on school activity buses as on “yellow” buses used to transport students to and from school each day and because gasoline and other items stocked by the Buncombe County Schools transportation department may be used to fuel or repair activity buses, an automated system keeps careful track of which vehicles are being worked on and what inventory is being issued.

Expenditures that are not eligible to be charged to the State Transportation allotment (PRC 056 in the State Public School Fund) are mandated by the North Carolina Department of Public Instruction not only to be charged to local funds instead of State funds but also to be charged to a different Program Report Code (PRC) than eligible expenditures. The designated PRC is 706.

Buncombe County Schools charges schools for gasoline used in activity buses and also a mileage charge to cover other expenses of repairing/replacing activity buses. Because accruals have not yet been posted, it appears that the program produced a surplus. However, that is not generally the case and it is not anticipated to be the case once all accruals are posted.

PRC 706 - Unreimbursed Activity Bus Use				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-706-000-	ACTIVITY BUS REVENUE	(\$124,575.00)	(\$105,782.53)	(\$117,584.00)
		(\$124,575.00)	(\$105,782.53)	(\$117,584.00)
<b>Total Appropriations</b>				
8-6550-706-181-	BUS DRIVER LOCAL SUPPLEMENT	\$20,000.00	\$225.06	\$20,000.00
8-6550-706-211-	TRANSPORTATION EMPLOYER'S SOCIAL SEC	\$1,530.00	\$364.05	\$1,520.00
8-6550-706-221-	TRANSPORTATION - RETIREMENT CONTRIBUTION	\$3,042.00	\$580.63	\$3,064.00
8-6550-706-231-	TRANSPORTATION - HOSPITALIZATION	\$500.00	\$0.00	\$500.00
8-6550-706-232-	WORKERS' COMPENSATION PREMIUMS	\$2,000.00	\$12.15	\$500.00
8-6550-706-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-6550-706-311-	CONTRACT SERVICES	\$1,600.00	\$0.00	\$1,000.00
8-6550-706-352-	CDL REIMBURSEMENTS - TRANSPORTATION	\$8,400.00	\$7,000.00	\$7,000.00
8-6550-706-361-	MEMBERSHIPS-TRANSPORTATION DEPARTMNT	\$290.00	\$0.00	\$0.00
8-6550-706-379-	TORT INSURANCE	(\$135.00)	(\$135.05)	\$0.00
8-6550-706-423-	GAS/DIESEL FUEL	\$197.00	\$98.35	\$0.00
8-6550-706-552-	LICENSE AND TITLE FEES	\$51.00	\$51.00	\$0.00
8-6551-706-175-	TRANS MECHANICS WORK ON ACTIVITY BUSES	\$47,000.00	\$8,936.40	\$45,000.00
8-6551-706-232-	BUS DRIVER ACTIVITY BUS - WORKERS COMP	\$2,536.00	\$2,134.10	\$2,200.00
8-6551-706-422-	REPAIR PARTS/MATERIALS- ACTIVITY BUSES	\$27,864.00	\$5,533.16	\$25,000.00
8-6551-706-424-	OIL- ACTIVITY BUSES	\$1,700.00	\$575.97	\$1,800.00
8-6551-706-425-	TIRES- ACTIVITY BUSES	\$8,000.00	\$490.80	\$10,000.00
	<b>Total Appropriations</b>	<b>\$124,575.00</b>	<b>\$25,866.62</b>	<b>\$117,584.00</b>



# PRC 720

## BCAE Teacher/Partner

For many years, Buncombe County Schools has paid the BCAE Teacher-Partner (the President of the local NCAE chapter) through its payroll system and been reimbursed by BCAE in a manner similar to how the Buncombe County Schools Foundation reimburses the cost of the Foundation staff. This partnership ended midway through fiscal year 2014-15.

PRC 720 - BCAE Teacher/Partner				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-720-000-	REVENUE-BCAE REIMBURSEMENT	(\$65,208.00)	(\$33,061.32)	\$0.00
		(\$65,208.00)	(\$33,061.32)	\$0.00
<b>Total Appropriations</b>				
8-5110-720-121-	NCAE REPLACEMENT TEACHER	\$44,800.00	\$23,624.19	\$0.00
8-5110-720-162-	SUB FOR NCAE INTERIM	\$0.00	\$0.00	\$0.00
8-5110-720-181-	LOCAL SUPPLEMENT-REG ED TEACHER	\$3,674.00	\$1,834.51	\$0.00
8-5110-720-184-	LONGEVITY	\$0.00	\$0.00	\$0.00
8-5110-720-211-	EMPLOYER'S SOC SECURITY-NCAE REPLACEMENT	\$3,708.00	\$1,779.06	\$0.00
8-5110-720-221-	EMPLOYER'S RET CONTRIB-NCAE REPLACEMENT	\$7,373.00	\$2,036.75	\$0.00
8-5110-720-231-	EMPLOYER-PAID HEALTH IN-NCAE REPLACEMENT	\$5,378.00	\$3,584.96	\$0.00
8-5110-720-232-	WORKERS COMPENSATION PREMIUMS	\$275.00	\$201.85	\$0.00
	<b>Total Appropriations</b>	<b>\$65,208.00</b>	<b>\$33,061.32</b>	<b>\$0.00</b>



# PRC 805

## Third Party Payroll Reimbursements

Reimbursements for payroll expenditures made by third parties are accounted for in PRC 805.

Most commonly, these are reimbursements for substitute pay from either the North Carolina Department of Public Instruction (NCDPI) or the North Carolina Center for the Advancement of Teaching (NCCAT). These payments allow Buncombe County Schools' teachers to participate in a variety of workshops, either as an attendee or as an instructor.

Because Buncombe County Schools is the largest district in the Western Educational Region, made up of the 17 westernmost counties, teachers from our district are often "tapped" to serve as instructors for staff development activities or asked to lend their expertise in other ways to NCDPI.

Expenditures may appear in this PRC if the third party lags behind in reimbursing the central office for payroll expenditures. Revenue may also appear if the third party pre-paid payroll expenditures. In order to comply with the School Budget and Fiscal Control Act, an appropriation may be made to cover these situations.

A budget is not established for this PRC until funding commitments have been received from third parties.



# PRC 845

## Parking Security

The parking security contract for Buncombe County School’s high school parking lots provides two main benefits. First, it helps control access to the school so that individuals who should not be on campus do not have as great an ability to enter undetected as they would otherwise. Second, the presence of parking lot monitors help deter vandalism and other illegal or inappropriate activities in parking lots during the day.

The contract is renegotiated annually by the Assistant Superintendent for Auxiliary Services. The parking security contract is placed in a separate program report code (PRC) so that it can be readily determined if the program is self-supporting or not. The program is supported by parking permit fees charged to students at each high school.

PRC 845 - Parking Security				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-845-000-	PARKING PERMIT FEES	(\$109,500.00)	(\$56,684.85)	(\$114,000.00)
		(\$109,500.00)	(\$56,684.85)	(\$114,000.00)
<b>Total Appropriations</b>				
8-5850-845-311-	PARKING SECURITY CONTRACT	\$106,494.00	\$102,885.96	\$112,000.00
8-5850-845-411-	PARKING SECURITY SUPPLIES	\$3,006.00	\$1,900.41	\$2,000.00
8-8100-845-472-	SALES & USE TAX REFUND	\$0.00	(\$39.96)	\$0.00
	<b>Total Appropriations</b>	<b>\$109,500.00</b>	<b>\$104,746.41</b>	<b>\$114,000.00</b>





# PRC 848

## Instructional/Custodial Supply Warehouse

Two employees are paid from this program report code (PRC), a warehouse supervisor and a driver. Goods issued from the warehouse are “marked up” so that the warehouse is self-supporting.

Each year, the Warehouse Supervisor bids approximately 550 warehouse-stocked items in both instructional and custodial categories for sale to all schools and 3 other facilities. Orders are submitted by schools, filled from inventory, and delivered according to an established route that serves each school every other week.

PRC 848 - Warehouse Operations				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4480-848-000-	WAREHOUSE REVENUE	(\$132,482.00)	(\$90,191.06)	(\$127,590.00)
8-4820-848-000-	SALE OF SCRAP FROM WAREHOUSE	\$0.00	(\$911.24)	\$0.00
		(\$132,482.00)	(\$91,102.30)	(\$127,590.00)
<b>Total Appropriations</b>				
8-6560-848-171-	TRUCK DRIVER-INSTRUCTIONAL SUP WAREHOUSE	\$33,679.00	\$32,457.75	\$33,679.00
8-6560-848-176-	MANAGER-INSTRUCTIONAL SUP WAREHOUSE	\$36,041.00	\$35,251.84	\$36,041.00
8-6560-848-180-	BONUS PAY	\$0.00	\$0.00	\$1,500.00
8-6560-848-181-	WAREHOUSE WORKER/LOCAL SUPPLEMENT	\$7,509.00	\$7,508.92	\$7,509.00
8-6560-848-184-	LONGEVITY PAY	\$1,516.00	\$1,521.20	\$1,516.00
8-6560-848-185-	BONUS LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
8-6560-848-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$0.00	\$0.00
8-6560-848-199-	OVERTIME PAY	\$1.00	\$1.12	\$0.00
8-6560-848-211-	EMPLOYER'S SOC SECURITY-INSTRUCT WAREHSE	\$6,024.00	\$5,770.15	\$6,139.00
8-6560-848-221-	EMPLOYER'S RET CONTRIB -INSTRUCT WAREHSE	\$11,977.00	\$11,677.87	\$12,064.00
8-6560-848-231-	EMPLOYER-PAID HEALTH IN-INSTRUCT WAREHSE	\$10,756.00	\$5,825.56	\$10,942.00
8-6560-848-232-	WORKERS COMP - WAREHOUSE WORKER	\$5,000.00	\$4,143.66	\$4,200.00
8-6560-848-233-	UNEMPLOYMENT	\$0.00	\$0.00	\$0.00
8-6560-848-411-	WAREHOUSE-SUPPLIES	\$1,600.00	\$445.41	\$1,500.00
8-6560-848-422-	WAREHOUSE-REPAIR PARTS/MATERIALS	\$14,459.00	\$614.42	\$10,000.00
8-6560-848-423-	WAREHOUSE-GASOLINE/DIESEL FUEL	\$2,380.00	\$1,667.77	\$2,000.00
8-6560-848-424-	WAREHOUSE-OIL FOR DELIVERY VEHICLE	\$0.00	\$0.00	\$0.00
8-6560-848-425-	WAREHOUSE-TIRES FOR DELIVERY VEHICLE	\$1,540.00	\$2,386.87	\$500.00
8-8100-848-472-	SALES & USE TAX REFUND	\$0.00	(\$9.14)	\$0.00
	<b>Total Appropriations</b>	<b>\$132,482.00</b>	<b>\$109,263.40</b>	<b>\$127,590.00</b>

# PRC 851

## Cultural Arts



The cultural arts department was given a donation to be spent on cultural arts activities. Below shows the remaining funds to be expended.

PRC 851 - Cultural Arts				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4890-851-000-	REVENUE	(\$14,027.00)	(\$12,377.66)	(\$2,865.00)
		(\$14,027.00)	(\$12,377.66)	(\$2,865.00)
<b>Total Appropriations</b>				
8-5112-851-411-	SUPPLIES AND MATERIALS	\$14,027.00	\$12,448.21	\$2,865.00
8-8100-851-472-	SALES AND USE TAX REFUND	\$0.00	(\$70.55)	\$0.00
	<b>Total Appropriations</b>	<b>\$14,027.00</b>	<b>\$12,377.66</b>	<b>\$2,865.00</b>



# PRC 853

## Hazelton Trust Fund

This trust was set up for Orthopedic School and now benefits the Progressive Education Program (PEP) as the successor to Orthopedic School. The use of this funding is restricted to benefit students with the type of handicapping condition that was previously treated at Orthopedic School. While there is a principal balance in this account of over \$200,000, the program tries to keep their expenditures around the amount of interest earned, however, since the recession in 2009 interest rates have declined significantly and so some principal has been spent.

PRC 853 - Hazelton Trust				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4450-853-000-	PEP SCHOOL FUNDS INTEREST EARNED	\$0.00	(\$890.51)	\$0.00
8-4910-853-000-	REVENUE-APPROPRIATED FUND BALANCE	(\$2,500.00)	\$0.00	(\$2,500.00)
		(\$2,500.00)	(\$890.51)	(\$2,500.00)
<b>Total Appropriations</b>				
8-5210-853-312-	WORKSHOPS - PEP HAZELELTON	\$0.00	\$0.00	\$0.00
8-5210-853-333-	FIELD TRIPS - PEP HAZELTON	\$942.00	\$843.11	\$0.00
8-5210-853-411-	SUPPLIES/MATERIALS--PEP HAZELELTON	\$558.00	\$379.63	\$1,500.00
8-5210-853-459-	OTHER FOOD PURCHASES	\$1,000.00	\$258.81	\$1,000.00
8-8100-853-472-	SALES & USE TAX REFUND	\$0.00	(\$2.19)	\$0.00
	<b>Total Appropriations</b>	<b>\$2,500.00</b>	<b>\$1,479.36</b>	<b>\$2,500.00</b>



# PRC 854

## Reimbursements from High Schools

High Schools supplement the funding that the school district provides for wages from their own school funds for a numbers of different reasons. For example, three high schools operate day care programs. Most high schools conduct Saturday attendance make-up sessions and have to pay a teacher an extra-duty stipend for that work. Similarly, most high schools also pay additional coaches (and some even have additional sports) beyond the number of coaches whose supplements the school district covers. School athletic gate receipts also support travel to away games, including the cost of a bus driver. Finally, additional activities for clubs and classes also occasionally require custodial staff to be paid for additional work.

In compliance with Internal Revenue Service (IRS) regulations on withholding taxes and reporting income, all payments of wages have to be made through the central office payroll division.

Because the payment to the central office is shown as an expenditure on the school's bookkeeping system and is reported on the district's financial statements in the Individual Schools Fund (Fund 6), we simply "credit" the payments received from the individual schools against the expenditure transaction made when a payroll is produced. In 2009-10 in order to assist individual schools in their bookkeeping and reconciliation of these transactions, the central office began billing middle schools once a month for the payroll payments authorized by the schools to be paid from school-held funds.

Expenditures may appear if a school lags behind in reimbursing the central office for payroll expenditures. Revenue may also appear if a school pre-paid payroll expenditures. In order to comply with the School Budget and Fiscal Control Act, an appropriation may be made to cover these situations.

A budget is not established for this PRC until likely transaction volume can be determined. Because the PRC revenue and expenditures will net to zero, a budget amendment will have no net impact on the budget.



# PRC 855

## Reimbursements from Middle Schools

Middle Schools supplement the funding that the school district provides for wages from their own school funds for a numbers of different reasons. For example, many middle schools conduct Saturday attendance make-up sessions and have to pay a teacher an extra-duty stipend for that work. Similarly, most middle schools also pay some additional coaches beyond the number of coaches whose supplements the school district covers. Field trips and/or intramural activities usually involve the cost of a bus driver. Finally, after-hours school-sponsored events for students and/or parents occasionally require custodial or child nutrition staff to be paid for additional work.

In compliance with Internal Revenue Service (IRS) regulations on withholding taxes and reporting income, all payments of wages have to be made through the central office payroll division.

Because the payment to the central office is shown as an expenditure on the school's bookkeeping system and is reported on the district's financial statements in the Individual Schools Fund (Fund 6), we simply "credit" the payments received from the individual schools against the expenditure transaction made when a payroll is produced. In 2009-10 in order to assist individual schools in their bookkeeping and reconciliation of these transactions, the central office began billing middle schools once a month for the payroll payments authorized by the schools to be paid from school-held funds.

Expenditures may appear if a school lags behind in reimbursing the central office for payroll expenditures. Revenue may also appear if a school pre-paid payroll expenditures. In order to comply with the School Budget and Fiscal Control Act, an appropriation may be made to cover these situations.

A budget is not established for this PRC until likely transaction volume can be determined. Because the PRC revenue and expenditures will net to zero, a budget amendment would have no net impact on the budget.



# PRC 856

## Reimbursements From Elementary Schools

Elementaries also occasionally provide additional funding for wage-related expenses from their own school funds, although the volume of such transactions is much lower per school than at the middle or high school level.

In compliance with Internal Revenue Service (IRS) regulations on withholding taxes and reporting income, all payments of wages have to be made through the central office payroll division.

Because the payment to the central office is shown as an expenditure on the school's bookkeeping system and is reported on the district's financial statements in the Individual Schools Fund (Fund 6), we simply "credit" the payments received from the individual schools against the expenditure transaction made when a payroll is produced.

In 2009-10 in order to assist individual schools in their bookkeeping and reconciliation of these transactions, the central office began billing the elementaries once a month for the payroll payments authorized by the schools to be paid from school-held funds.

Expenditures may appear if a school lags behind in reimbursing the central office for payroll expenditures. Revenue may also appear if a school pre-paid payroll expenditures. In order to comply with the School Budget and Fiscal Control Act, an appropriation may be made to cover these situations.

A budget is not established for this PRC until likely transaction volume can be determined. Because the PRC revenue and expenditures would net to zero, there is no net impact on the Fund 8 budget if a budget amendment is necessary.



# PRC 860

## Reimbursements From Asheville City Schools

Like Buncombe County Schools, Asheville City Schools hires Transportation Safety Assistants (TSA's) to assist handicapped students on and off specially equipped buses and to assure the safe transportation of handicapped students while in route.

Because Buncombe County Schools operates the transportation system for Asheville City Schools, the Asheville City Schools TSA's are paid through the Buncombe County Schools payroll system. Asheville City Schools reimburses Buncombe County Schools for the cost of the Asheville City Schools TSA's.

PRC 860 - Reimbursements from Asheville City Schools				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4490-860-000-	REIMBURSEMENTS	(\$96,055.00)	(\$71,185.83)	(\$95,987.00)
		<b>(\$96,055.00)</b>	<b>(\$71,185.83)</b>	<b>(\$95,987.00)</b>
<b>Total Appropriations</b>				
8-6550-860-147-	ASHEVILLE CITY PAID TSA	\$60,000.00	\$48,974.71	<b>\$60,000.00</b>
8-6550-860-181-	ASHEVILLE CITY LOCAL SUPPLEMENT	\$1,500.00	\$1,045.05	<b>\$1,500.00</b>
8-6550-860-184-	LONGEVITY PAY	\$650.00	\$320.46	<b>\$650.00</b>
8-6550-860-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$7.32	<b>\$0.00</b>
8-6550-860-199-	OVERTIME-ASHEVILLE CITY PAID TSA	\$50.00	\$509.57	<b>\$50.00</b>
8-6550-860-211-	EMPLOYER'S SOC SECURITY-ASHEVILLE CT TSA	\$4,760.00	\$3,783.52	<b>\$4,758.00</b>
8-6550-860-221-	EMPLOYER'S RET CONTRIB -ASHEVILLE CT TSA	\$9,461.00	\$7,518.18	<b>\$9,529.00</b>
8-6550-860-231-	EMPLOYER-PAID HEALTH IN-ASHEVILLE CT TSA	\$16,134.00	\$11,416.08	<b>\$16,000.00</b>
8-6550-860-232-	WORKERS' COMPENSATION PREMIUMS	\$3,500.00	\$3,378.87	<b>\$3,500.00</b>
8-6550-860-233-	UNEMPLOYMENT	\$0.00	\$0.00	<b>\$0.00</b>
	<b>Total Appropriations</b>	<b>\$96,055.00</b>	<b>\$76,953.76</b>	<b>\$95,987.00</b>

# PRC 896

## Student Services



The Student Services department serves as custodian of student records after students leave, processing over 2,500 record requests each year for transcripts and other records from former students. The Department assists school employees who maintain cumulative records on the 25,000 current students. Departmental staff members also serve as a resource to school personnel on enrollment/ withdrawal forms, policies, and procedures and train school staff to process affidavits and residency forms, and coordinating withdrawal protocols with the NCWISE team.

Student Services also has significant data collection, analysis, and reporting responsibilities including reporting monthly and annual dropout numbers; preparing yearly statistics on discipline, attendance, and school health; providing other statistical information to counselors and social workers; and maintaining the annual attendance backup for schools.

The director coordinates counseling, social work, and mental health/day treatment services and programs in all schools and provides supervisory and budgetary oversight for the Student Response Team and the Graduation Initiative as well as for the Student Services department.

In addition, he serves as liaison to the Buncombe County Health Center for school nurse program and immunization verification as well as special health issues like H1N1. He likewise coordinates social work activities with the Buncombe County Department of Social Services and oversees homeless services under the McKinney-Vento Federal grant. He also serves on community collaborative committees and works directly with the Department of Juvenile Justice

The Student Services department provides oversight and training for Section 504 planning, investigates and handles complaints from the Office of Civil Rights, and receives and processes student sexual harassment complaints under Title IX. Staff also arrange for deaf interpreters when needed for parent conferences and student performances.

Student Services staff are responsible for notifying DMV of academic failures, dropouts, and violent acts for the NC Lose Control, Lose Your License program. Although approximately 1,000 students enter the program each year, only about 140 licenses are actually revoked.

The Student Services department also approves GED forms for students who have withdrawn from school.



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PRC 896 - Student Services				
Account	Description	2014-15 Budget	2014-15 Actuals (unaudited)	2015-16 Initial Budget
<b>Total Revenue</b>				
8-4216-896-000-	PROCESSING FEE FOR STUDENT TRANSFERS	(\$21,600.00)	\$0.00	(\$21,600.00)
8-4490-896-000-	TRANSCRIPT FEES	\$0.00	(\$24,851.72)	\$0.00
8-4890-896-000-	OTHER LOCAL REVENUE	\$0.00	\$0.00	\$0.00
		(\$21,600.00)	(\$24,851.72)	(\$21,600.00)
<b>Total Appropriations</b>				
8-6820-896-312-	WORKSHOP EXPENSE-STUDENT ACCOUNTING	\$1,050.00	\$1,044.68	\$2,000.00
8-6820-896-319-	MICROFILMING OF STUDENT RECORDS CONTRACT	\$13,066.00	\$13,360.30	\$11,000.00
8-6820-896-342-	POSTAGE FOR TRANSCRIPTS	\$100.00	\$0.00	\$100.00
8-6820-896-411-	SUPPLIES-STUDENT ACCOUNTING	\$7,384.00	\$7,034.53	\$8,500.00
8-8100-896-472-	SALES & USE TAX REFUND	\$0.00	(\$149.89)	\$0.00
	<b>Total Appropriations</b>	<b>\$21,600.00</b>	<b>\$21,289.62</b>	<b>\$21,600.00</b>



# PRC 930

## State Textbook Fund Credit Balances

The State Textbook Fund pays for the operation of the State Textbook Warehouse located in Raleigh and for textbook orders placed by warehouse personnel on behalf of the 115 Local Education Agencies (LEA's). In years when an appropriation is made for textbooks, LEA's are given a "credit balance" upon which they may draw to order textbooks. LEA's in turn distribute the "credit balance" to their individual schools.

In order to facilitate each school administrator and bookkeeper's review of his/her school budget, Buncombe County Schools budgets this credit balance in Fund 8 by individual school.

No expenditures will be shown in Fund 8; the use of the Textbook Credit Balance resource will instead be shown as an "in-kind" transaction in Fund 1 – the State Public School Fund. As the Textbook Credit balance is drawn down over time, the amount appropriated in Fund 8 will simply decrease.

Not all schools have a textbook credit balance in PRC 930. Those with no balance exhausted the credit balance available to them with previous orders placed for their school. Many of the schools that do not have a budget in PRC 930 are building up a new balance for textbook purchases using the PRC 061 funding discussed previously in this section of the budget. Some schools also have both a textbook credit balance in PRC 930 and a textbook reserve in PRC 061.