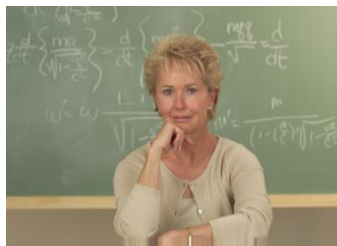


# Detail on Program Report Codes (PRC's)

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 2013-14 teacher allotment formulas are shown below.



<i>Grades Kindergarten</i>	1 per 19 in ADM
<i>Grades 1 - 3</i>	1 per 18 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 2013-14 is shown on the next page. If our actual first month ADM for 2013-14 falls by more than 100 students from this level, our classroom teacher allotment will be adjusted downwards.

# Budget Resource Document – 2013-2014

		Public Schools of North Carolina	
		North Carolina Department of Public Instruction	
State Planning Allotment - Fiscal Year 2013-14			
ADM			
Enter LEA#			
110			
	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>BETTER OF(2)</u>
KINDERGARTEN	2,031	2,085	2,085
GRADE 1	1,993	2,078	2,078
GRADE 2	1,905	1,977	1,977
GRADE 3	1,837	1,916	1,916
GRADE 4	1,904	1,825	1,825
GRADE 5	1,957	1,893	1,893
GRADE 6	2,063	1,950	1,950
GRADE 7	2,061	2,082	2,082
GRADE 8	2,032	2,046	2,046
GRADE 9	2,148	2,325	2,325
GRADE 10	2,044	1,999	1,999
GRADE 11	1,917	1,858	1,858
GRADE 12	1,715	1,748	1,748
TOTAL	25,607	25,782	25,782

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.

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, from 2008-09 through 2010-11, **a beginning teacher with only a Bachelor's degree earned only \$30,430 for her 215 day school-term employment, but a teacher with a doctorate, National Board certification, and 31 years experience earned \$60,430 for 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.

# Budget Resource Document – 2013-2014

1-5213-001-121-	RESOURCE INSTRUCTOR (DISABLED CHILDRE	\$ 1,132,437.00	\$ 1,132,436.56	\$ 1,041,050.00
1-5213-001-125-	NEW TEACHER ORIENTATION	\$ 1,719.00	\$ 1,719.08	\$ -
1-5213-001-211-	RESOURCE (DISABLED) INSTR - SOC SECURIT	\$ 82,989.00	\$ 82,988.98	\$ 79,640.00
1-5213-001-221-	RESOURCE (DISABLED) INSTR - RETIREMENT	\$ 161,391.00	\$ 161,390.51	\$ 152,930.00
1-5213-001-231-	RESOURCE (DISABLED) INSTR - HEALTH INSU	\$ 98,820.00	\$ 98,819.54	\$ 100,415.00
1-5214-001-121-	INSTRUCTOR - VISUALLY/HEARING IMPAIRED	\$ 64,250.00	\$ 64,250.00	\$ 64,250.00
1-5214-001-211-	VISUALLY/HEARING IMPAIRED - SOC SECURIT	\$ 4,225.00	\$ 4,224.80	\$ 4,915.00
1-5214-001-221-	VISUALLY/HEARING IMPAIRED - RETIREMENT	\$ 9,143.00	\$ 9,142.80	\$ 9,438.00
1-5214-001-231-	VISUALLY/HEARING IMPAIRED - HEALTH INSU	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
1-5261-001-121-	ELEMENTARY AIG TEACHER	\$ 4,320.00	\$ 4,320.33	\$ -
1-5261-001-211-	EMPLOYERS SOCIAL SECURITY	\$ 326.00	\$ 325.58	\$ -
1-5261-001-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 615.00	\$ 614.78	\$ -
1-5262-001-121-	SECONDARY GRADES AIG TEACHER	\$ 3,403.00	\$ 3,402.50	\$ -
1-5262-001-211-	EMPLOYERS SOCIAL SECURITY	\$ 260.00	\$ 260.30	\$ -
1-5270-001-125-	LEP NEW TEACHER ORIENTATION	\$ 158.00	\$ 157.58	\$ -
1-5270-001-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$ 12.00	\$ 11.98	\$ -
1-5270-001-221-	ENGLISH 2ND LANGUAGE - RETIREMENT CON	\$ 22.00	\$ 22.42	\$ -
1-5310-001-121-	ALTERNATIVE SCH STAFF - TEACHER	\$ 101,330.00	\$ 101,330.00	\$ 101,480.00
1-5310-001-211-	ALTERNATIVE SCH STAFF - SOCIAL SECURITY	\$ 6,937.00	\$ 6,936.77	\$ 7,763.00
1-5310-001-221-	ALTERNATIVE SCH STAFF - RETIREMENT	\$ 14,419.00	\$ 14,419.26	\$ 14,907.00
1-5310-001-231-	ALTERNATIVE SCH STAFF - HSOPITALIZATION	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
1-5317-001-121-	ALTERNATIVE TO SUSPENSION	\$ 92,574.00	\$ 92,573.98	\$ 74,170.00
1-5317-001-211-	EMPLOYERS SOCIAL SECURITY	\$ 7,028.00	\$ 7,028.50	\$ 5,674.00
1-5317-001-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 13,173.00	\$ 13,173.31	\$ 10,896.00
1-5317-001-231-	HOSPITALIZATION	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
1-5318-001-121-	TEACHER FOR THERAPEUTIC CLASSROOM	\$ 48,995.00	\$ 48,995.00	\$ 49,020.00
1-5318-001-211-	SOC SECURITY-TEACHER-THERAPEUTIC CLAS	\$ 3,435.00	\$ 3,434.57	\$ 3,750.00
1-5318-001-221-	RET CONTRIB-TEACHER-THERAPEUTIC CLASS	\$ 6,972.00	\$ 6,971.95	\$ 7,201.00
1-5318-001-231-	HEALTH INS-TEACHER-THERAPEUTIC CLASSR	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
1-5331-001-121-	TITLE I TRADE OUT TEACHER	\$ 1,237,342.00	\$ 1,237,341.95	\$ 1,545,740.00
1-5331-001-211-	TITLE I TRADE OUT - SOCIAL SECURITY	\$ 89,931.00	\$ 89,930.93	\$ 118,249.00
1-5331-001-221-	TITLE I TRADE OUT - RETIREMENT CONTRIBU	\$ 173,082.00	\$ 173,081.54	\$ 227,069.00
1-5331-001-231-	TITLE I TRADE OUT - HEALTH INSURANCE	\$ 122,779.00	\$ 122,779.03	\$ 179,690.00
1-5333-001-121-	REMEDIATION TEACHER (GENERAL)	\$ -	\$ -	\$ 1,862,172.00
1-5333-001-125-	NEW TEACHER ORIENTATION	\$ 430.00	\$ 429.77	\$ -
1-5333-001-211-	REMEDIATION (GENERAL) - SOCIAL SECURITY	\$ 33.00	\$ 32.88	\$ -
1-5333-001-221-	REMEDIATION (GENERAL) - RETIREMENT CON	\$ 61.00	\$ 61.16	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 64,293,916</b>	<b>\$ 62,035,702</b>	<b>\$ 64,663,270</b>
2-5110-001-121-	REGULAR CLASSROOM TEACHER	\$ 50.00	\$ 8,367.11	\$ 415,800.00
2-5110-001-125-	NEW TEACHER ORIENTATION	\$ 1,333.00	\$ 1,332.28	\$ -
2-5110-001-181-	LOCAL SUPPLEMENT-REG. EDUCATION TEAC	\$ 2,521,081.00	\$ 2,522,853.02	\$ 2,407,633.00
2-5110-001-184-	LOCALLY PAID LONGEVITY-REG CLASSROOM	\$ -	\$ 1,264.29	\$ -
2-5110-001-188-	OTHER REG EDUC STAFF-ANNUAL LEAVE PA	\$ -	\$ 96.45	\$ -
2-5110-001-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$ 77,420.00	\$ 77,419.16	\$ 43,625.00
2-5110-001-211-	REGULAR CLASSROOM INSTR - SOCIAL SECU	\$ 198,888.00	\$ 198,895.22	\$ 219,330.00
2-5110-001-221-	REGULAR CLASSROOM INSTR - RETIREMENT	\$ 369,513.00	\$ 369,526.16	\$ 417,098.00
2-5110-001-231-	EMPLOYER PAID HEALTH INSURANCE	\$ -	\$ (865.32)	\$ 68,705.00
2-5110-001-232-	REGULAR CLASSROOM INSTRUCTION - WORK	\$ 16,185.00	\$ 16,943.39	\$ -
2-5111-001-181-	UNIVERSAL LOCAL SUPPLEMENT-JROTC TEA	\$ -	\$ 1,417.38	\$ -
2-5111-001-232-	JROTC INSTRUCTOR - WORKERS COMP	\$ -	\$ 9.33	\$ -
2-5112-001-121-	CULTURAL ARTS TEACHER SALARY	\$ -	\$ -	\$ 31,220.00
2-5112-001-181-	LOCAL SUPPLEMENT -CULTURAL ARTS TEACH	\$ 291,478.00	\$ 292,022.27	\$ 298,011.00
2-5112-001-187-	SALARY	\$ -	\$ 244.00	\$ -
2-5112-001-188-	ANNUAL LEAVE PAYOUT	\$ 2,500.00	\$ 1,751.43	\$ -
2-5112-001-189-	DISABILITY	\$ 5,041.00	\$ 5,041.47	\$ -
2-5112-001-195-	PLANNING PERIOD PAYMENTS	\$ 15,887.00	\$ 15,886.28	\$ 78,063.00
2-5112-001-211-	CULTURAL ARTS SOCIAL SECURITY COST	\$ 23,934.00	\$ 23,934.18	\$ 31,158.00
2-5112-001-221-	CULTURAL ARTS RETIREMENT CONTRIBUTION	\$ 43,308.00	\$ 43,307.21	\$ 59,370.00
2-5112-001-231-	CULTURAL ARTS INSTR - HEALTH INSURANCE	\$ 649.00	\$ 648.98	\$ 5,285.00
2-5112-001-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ 1,849.00	\$ 2,031.97	\$ -

**Budget Resource Document – 2013-2014**

2-5113-001-121-	PHYSICAL EDUCATION INSTRUCTOR	\$ 55,932.00	\$ 61,287.28	\$ 51,029.00
2-5113-001-181-	LOCAL SUPPLEMENT-PHYSICAL EDUC TEACH	\$ 255,828.00	\$ 256,251.86	\$ 262,773.00
2-5113-001-184-	LONGEVITY- PHYSICAL EDUCATION TEACHER	\$ 3,781.00	\$ 1,646.67	\$ 2,296.00
2-5113-001-211-	PHYSICAL EDUCATION SOCIAL SECURITY	\$ 23,923.00	\$ 24,364.41	\$ 24,182.00
2-5113-001-221-	PHYSICAL EDUCATION RETIREMENT CONTRIB	\$ 44,901.00	\$ 45,723.53	\$ 46,435.00
2-5113-001-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$ 10,384.00	\$ 6,100.51	\$ 5,285.00
2-5113-001-232-	PHYSICAL EDUC INSTRUCTION - WORKERS C	\$ 1,612.00	\$ 2,067.17	\$ -
2-5114-001-181-	FOREIGN LANGUAGE TCHR LOCAL SUPPLEM	\$ 88,601.00	\$ 88,600.06	\$ 90,292.00
2-5114-001-184-	LONGEVITY FOR KOONTZ&EBLEN SPANISH T	\$ 463.00	\$ 81.83	\$ -
2-5114-001-195-	PLANNING PERIOD PAYMENTS	\$ 6,955.00	\$ 6,955.40	\$ -
2-5114-001-211-	FOREIGN LANG INSTR - SOCIAL SECURITY	\$ 7,546.00	\$ 7,344.55	\$ 6,907.00
2-5114-001-221-	FOREIGN LANGUAGE INSTR - RETIREMENT CO	\$ 13,405.00	\$ 12,909.30	\$ 12,068.00
2-5114-001-232-	FOREIGN LANGUAGE INSTRUCTION - WORK C	\$ 548.00	\$ 618.01	\$ -
2-5115-001-181-	ELEM CURRICULUM SPEC - LOCAL SUPPLEM	\$ 3,043.00	\$ 3,043.02	\$ -
2-5115-001-211-	TECHNOLOGY INSTRUCTION SOCIAL SECURIT	\$ 233.00	\$ 232.79	\$ -
2-5115-001-221-	TECHNOLOGY INSTRUCTION RETIREMENT CO	\$ 433.00	\$ 433.02	\$ -
2-5115-001-232-	TECHNOLOGY INSTRUCTION - WORKERS COM	\$ 20.00	\$ 19.83	\$ -
2-5117-001-121-	MATH/SCIENCE INSTRUCTOR	\$ 7,902.00	\$ 7,901.07	\$ 12,326.00
2-5117-001-181-	MATH/SCIENCE TEACHER LOCAL SUPPLEMEN	\$ 651,569.00	\$ 652,111.63	\$ 651,141.00
2-5117-001-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$ 33,969.00	\$ 33,969.31	\$ 41,895.00
2-5117-001-211-	MATH/SCIENCE INSTR - SOCIAL SECURITY	\$ 53,047.00	\$ 53,047.49	\$ 53,960.00
2-5117-001-221-	MATH/SCIENCE INSTR - RETIREMENT CONTRIB	\$ 97,282.00	\$ 97,282.07	\$ 100,224.00
2-5117-001-231-	MATH/SCIENCE INSTR - HEALTH INSURANCE	\$ 1,818.00	\$ 1,817.10	\$ -
2-5117-001-232-	MATH/SCIENCE CLASSROOM INSTR - WORK C	\$ 4,222.00	\$ 4,511.50	\$ -
2-5122-001-181-	BUS/INFO TECHNOLOGY TCH-LOCAL SUPPLE	\$ 1,112.00	\$ 1,110.57	\$ -
2-5122-001-211-	BUSINESS TECHNOLOGY - SOCIAL SECURITY	\$ 153.00	\$ 84.98	\$ -
2-5122-001-221-	BUSINESS TECHNOLOGY - RETIREMENT CON	\$ 284.00	\$ 158.02	\$ -
2-5122-001-232-	BUS/INFO TECHNOLOGY INSTRUCT - WORK C	\$ 13.00	\$ 6.68	\$ -
2-5210-001-125-	EC - SALARY - NEW TEACHER	\$ 158.00	\$ 157.58	\$ -
2-5210-001-181-	LOCAL SUPPLEMENT	\$ 1,940.00	\$ 1,940.40	\$ -
2-5210-001-211-	EC - EMPLOYERS SS - NEW TEACHER	\$ 160.00	\$ 160.45	\$ -
2-5210-001-221-	EC - SALARY - NEW TEACHER	\$ 299.00	\$ 298.52	\$ -
2-5210-001-231-	EC - HEALTH INSURANCE - NEW TEACHER	\$ 1,298.00	\$ 1,297.98	\$ -
2-5210-001-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ -	\$ (0.28)	\$ -
2-5212-001-181-	SELF CONTAINED TEACHER-LOCAL SUPPLEM	\$ 39,296.00	\$ 39,295.99	\$ 36,912.00
2-5212-001-211-	SELF CONTAINED DISABLED - SOC SECURITY	\$ 3,006.00	\$ 3,006.14	\$ 2,824.00
2-5212-001-221-	SELF CONTAINED DISABLED - RETIREMENT C	\$ 5,592.00	\$ 5,591.83	\$ 5,422.00
2-5212-001-231-	SELF CONTAINED DISABLED - HEALTH INSUR	\$ 433.00	\$ 432.66	\$ -
2-5212-001-232-	SELF CONTAINED TEACHER - WORKERS COM	\$ 254.00	\$ 254.13	\$ -
2-5213-001-125-	NEW TEACHER ORIENTATION	\$ 301.00	\$ 300.84	\$ -
2-5213-001-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$ 129,535.00	\$ 129,534.43	\$ 116,647.00
2-5213-001-211-	RESOURCE (DISABLED) INSTR - SOC SECURIT	\$ 9,933.00	\$ 9,932.38	\$ 8,923.00
2-5213-001-221-	RESOURCE (DISABLED) INSTR - RETIREMENT	\$ 18,476.00	\$ 18,475.57	\$ 17,135.00
2-5213-001-231-	RESOURCE (DISABLED) INSTR - HEALTH INSU	\$ -	\$ (1,211.45)	\$ -
2-5213-001-232-	RESOURCE TEACHER - WORKERS COMP	\$ 858.00	\$ 845.82	\$ -
2-5214-001-181-	INTERPRETER - LOCAL SUPPLEMENT	\$ 7,517.00	\$ 7,517.27	\$ 7,517.00
2-5214-001-211-	VISUALLY/HEARING IMPAIRED - SOC SECURIT	\$ 575.00	\$ 575.08	\$ 575.00
2-5214-001-221-	VISUALLY/HEARING IMPAIRED - RETIREMENT	\$ 1,070.00	\$ 1,069.72	\$ 1,104.00
2-5214-001-232-	INTERPRETER - WORKERS COMP	\$ 49.00	\$ 48.85	\$ -
2-5270-001-125-	NEW TEACHER ORIENTATION - ESL TEACHER	\$ 473.00	\$ 472.74	\$ -
2-5270-001-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$ 36.00	\$ 36.16	\$ -
2-5270-001-221-	ENGLISH 2ND LANGUAGE - RETIREMENT CON	\$ 67.00	\$ 67.27	\$ -
2-5270-001-232-	ENGLISH 2ND LANGUAGE - WORKERS COMP	\$ -	\$ 3.08	\$ -

# Budget Resource Document – 2013-2014

2-5310-001-181-	ALTERNATIVE SCH STAFF - LOCAL SUPPLEM	\$ 8,703.00	\$ 8,524.36	\$ 8,524.00
2-5310-001-211-	ALTERNATIVE SCH STAFF - SOCIAL SECURITY	\$ 639.00	\$ 652.15	\$ 652.00
2-5310-001-221-	ALTERNATIVE SCH STAFF - RETIREMENT CON	\$ 1,188.00	\$ 1,213.01	\$ 1,252.00
2-5310-001-232-	ALTERNATIVE INSTRUCTIONAL SRV WORK CC	\$ -	\$ 55.41	\$ -
2-5317-001-181-	LOCAL SUPPLEMENT	\$ 9,888.00	\$ 9,887.66	\$ 6,538.00
2-5317-001-211-	EMPLOYER'S SOCIAL SECURITY	\$ 756.00	\$ 756.42	\$ 500.00
2-5317-001-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,407.00	\$ 1,407.03	\$ 960.00
2-5317-001-232-	WORKERS COMP	\$ -	\$ 63.99	\$ -
2-5318-001-181-	SWAIN CENTER STAFF-LOCAL SUPPLEMENT	\$ 5,196.00	\$ 5,196.12	\$ 5,196.00
2-5318-001-211-	EMPLOYER'S SOC SECURITY-THERAP CLASS	\$ 398.00	\$ 397.50	\$ 398.00
2-5318-001-221-	EMPLOYER'S RET CONTRIB-ESL PROGRAM	\$ 739.00	\$ 739.41	\$ 763.00
2-5318-001-232-	THERAPEUTIC CLASSROOM TEACHER WORK	\$ -	\$ 33.76	\$ -
2-5331-001-181-	TITLE I TCH PAID ELSEWHERE-LOCAL SUPPLE	\$ 115,949.00	\$ 116,137.17	\$ 140,864.00
2-5331-001-211-	TITLE I TRADE OUT - SOCIAL SECURITY	\$ 8,871.00	\$ 8,870.06	\$ 10,776.00
2-5331-001-221-	TITLE I TRADE OUT - RETIREMENT CONTRIBU	\$ 16,500.00	\$ 16,499.37	\$ 20,693.00
2-5331-001-232-	TITLE 1 TRADE OUT TCH - WORKERS COMP	\$ 794.00	\$ 754.09	\$ -
2-5333-001-121-	REMEDIATION TEACHER (GENERAL)	\$ -	\$ 6,183.68	\$ -
2-5333-001-181-	REMEDIATION TEACHER - LOCAL SUPPLEMEN	\$ -	\$ 519.42	\$ -
2-5333-001-232-	REMEDIATION TEACHER - WORKERS COMP	\$ -	\$ 43.82	\$ -
2-5810-001-231-	EMPLOYER PAID HEALTH INSURANCE	\$ -	\$ 432.66	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 5,330,449</b>	<b>\$ 5,350,276</b>	<b>\$ 5,830,286</b>
	<b>Total Paid by All Funds</b>	<b>\$ 69,624,365</b>	<b>\$ 67,385,978</b>	<b>\$ 70,493,556</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.



Budget Resource Document – 2013-2014

PRC 002 - Central Office Administration				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-6110-002-113-	DIRECTORS OF ELEMENTARY, SECONDARY E	\$ 160,566.00	\$ 160,566.20	\$ 158,936.00
1-6110-002-211-	DIR ELEM/SECONDARY ED - SOCIAL SECURIT	\$ 11,351.00	\$ 11,360.59	\$ 12,159.00
1-6110-002-221-	DIR ELEM/SECONDARY ED - RETIREMENT CO	\$ 22,857.00	\$ 22,848.54	\$ 11,596.00
1-6110-002-231-	DIR ELEM/SECONDARY ED - HEALTH INSURAI	\$ 7,788.00	\$ 7,787.88	\$ 3,987.00
1-6120-002-113-	DIRECTOR CAREER TECHNICAL EDUCATION	\$ 70,840.00	\$ 70,840.08	\$ 70,840.00
1-6120-002-211-	DIR CAREER TECH EDUC - SOCIAL SECURITY	\$ 4,914.00	\$ 4,913.52	\$ 5,419.00
1-6120-002-221-	DIR CAREER TECH EDUC - RETIREMENT CON	\$ 10,081.00	\$ 10,080.60	\$ 10,406.00
1-6120-002-231-	DIR CAREER TECH EDUC - HEALTH INSURAN	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6201-002-113-	ASST DIRECTOR - SPECIAL EDUCATION	\$ 77,987.00	\$ 77,987.28	\$ 75,000.00
1-6201-002-211-	ASST DIR SPEC EDUC - SOCIAL SECURITY	\$ 5,815.00	\$ 5,814.51	\$ 5,738.00
1-6201-002-221-	ASST DIR SPEC EDUC - RETIREMENT CONTRI	\$ 11,098.00	\$ 11,097.60	\$ 11,018.00
1-6201-002-231-	ASST DIR SPEC EDUC - HEALTH INSURANCE	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6550-002-113-	DIRECTOR OF TRANSPORTATION	\$ 64,234.00	\$ 64,234.32	\$ 64,234.00
1-6550-002-211-	DIR OF TRANSPORTATION - SOCIAL SECURITY	\$ 4,837.00	\$ 4,837.50	\$ 4,914.00
1-6550-002-221-	DIR OF TRANSPORTATION - RETIREMENT CON	\$ 9,141.00	\$ 9,140.52	\$ 9,436.00
1-6550-002-231-	DIR OF TRANSPORTATION - HEALTH INSURAN	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6580-002-113-	DIRECTOR OF MAINTENANCE	\$ 87,008.00	\$ 87,007.92	\$ 87,008.00
1-6580-002-211-	DIR OF MAINTENANCE - SOCIAL SECURITY	\$ 6,470.00	\$ 6,470.39	\$ 6,656.00
1-6580-002-221-	DIR OF MAINTENANCE - RETIREMENT CONTRI	\$ 12,381.00	\$ 12,381.24	\$ 12,781.00
1-6580-002-231-	DIR OF MAINTENANCE - HEALTH INSURANCE	\$ 3,654.00	\$ 3,655.19	\$ 3,987.00
1-6611-002-115-	CHIEF FINANCIAL OFFICER	\$ 101,226.00	\$ 101,225.52	\$ 22,398.00
1-6611-002-211-	CHIEF FINANCIAL OFFICER SOC SECURITY	\$ 7,071.00	\$ 7,070.80	\$ 1,713.00
1-6611-002-221-	CHIEF FINANCIAL OFFICER RETIREMENT CON	\$ 14,404.00	\$ 14,404.44	\$ 3,290.00
1-6611-002-231-	CHIEF FINANCIAL OFFICER HEALTH INSURAN	\$ 3,894.00	\$ 3,893.94	\$ -
1-6621-002-113-	PERSONNEL ADMINISTRATOR	\$ 100,043.00	\$ 100,042.80	\$ 100,043.00
1-6621-002-211-	PERSONNEL ADMINISTRATOR - SOC SECURIT	\$ 7,340.00	\$ 7,340.26	\$ 7,653.00
1-6621-002-221-	PERSONNEL ADMINISTRATOR - RETIREMENT	\$ 14,236.00	\$ 14,236.08	\$ 14,696.00
1-6621-002-231-	PERSONNEL ADMINISTRATOR - HEALTH INSU	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6710-002-113-	DIRECTOR OF TESTING	\$ 77,876.00	\$ 77,876.40	\$ 77,876.00
1-6710-002-211-	DIRECTOR OF TESTING - SOCIAL SECURITY	\$ 5,623.00	\$ 5,622.72	\$ 5,958.00
1-6710-002-221-	DIRECTOR OF TESTING - RETIREMENT CONTR	\$ 11,082.00	\$ 11,081.76	\$ 11,440.00
1-6710-002-231-	DIRECTOR OF TESTING - HEALTH INSURANCE	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6820-002-113-	DIRECTOR OF STUDENT SERVICES	\$ 81,107.00	\$ 81,106.80	\$ 81,107.00
1-6820-002-211-	DIR OF STUDENT SERVICES - SOCIAL SECUR	\$ 6,126.00	\$ 6,126.40	\$ 6,205.00
1-6820-002-221-	DIR OF STUDENT SERVICES - RETIREMENT CO	\$ 11,541.00	\$ 11,541.48	\$ 11,915.00
1-6820-002-231-	DIR OF STUDENT SERVICES - HEALTH INSURA	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6941-002-111-	SUPERINTENDENT	\$ 138,996.00	\$ 138,996.00	\$ 138,996.00
1-6941-002-211-	SUPERINTENDENT - SOCIAL SECURITY	\$ 7,312.00	\$ 7,312.34	\$ 10,633.00
1-6941-002-221-	SUPERINTENDENT - RETIREMENT CONTRIBUT	\$ 19,779.00	\$ 19,779.12	\$ 20,419.00
1-6941-002-231-	SUPERINTENDENT - HEALTH INSURANCE	\$ 3,894.00	\$ 3,893.94	\$ 3,987.00
1-6942-002-112-	ASSOCIATE SUPERINTENDENT	\$ -	\$ -	\$ -
1-6942-002-118-		\$ -	\$ -	\$ 85,000.00
1-6942-002-211-	ASSOC/ASST SUPERINTENDENT - SOC SEC	\$ -	\$ -	\$ 6,503.00
1-6942-002-221-	ASSOC/ASST SUPERINTENDENT - RETIREME	\$ -	\$ -	\$ 12,487.00
1-6942-002-231-	ASSOC/ASST SUPERINTENDENT - HEALTH IN	\$ -	\$ -	\$ 3,987.00
1-7200-002-113-	DIRECTOR OF CHILD NUTRITION	\$ 60,550.00	\$ -	\$ 69,200.00
1-7200-002-211-	DIR OF CHILD NUTRITION - SOC SECURITY	\$ 4,331.00	\$ -	\$ 5,294.00
1-7200-002-221-	DIR OF CHILD NUTRITION - RETIREMENT CONT	\$ 8,616.00	\$ -	\$ 10,165.00
1-7200-002-231-	DIR OF CHILD NUTRITION - HEALTH INSURAN	\$ 3,367.00	\$ -	\$ 3,987.00
1-8400-002-715-	TRANSFER FOR CHILD NUTRITION DIRECTOR	\$ 83,601.00	\$ 76,861.68	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 1,366,401</b>	<b>\$ 1,282,800</b>	<b>\$ 1,292,989</b>

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2-6110-002-113-	CURRICULUM DIRECTORS	\$ 7,669.00	\$ 7,668.75	\$ -
2-6110-002-181-	SUPPLEMENT-CURRICULAR SUPPORT	\$ 18,392.00	\$ 18,392.11	\$ 8,604.00
2-6110-002-184-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$ -	\$ (97.44)	\$ -
2-6110-002-211-	EMPLOYER'S SOC SECURITY	\$ 1,994.00	\$ 1,993.71	\$ 658.00
2-6110-002-221-	EMPLOYER'S RET CONTRIB	\$ 3,709.00	\$ 3,708.43	\$ 1,264.00
2-6110-002-231-	EMPLOYER-PAID HEALTH IN	\$ 2,596.00	\$ 2,595.96	\$ 1,298.00
2-6110-002-232-	CURRICULUM DIRECTOR - WORKERS COMP	\$ 950.00	\$ 155.53	\$ 150.00
2-6120-002-181-	DIR CAREER/TECH EDUCATN-LOCAL SUPPLE	\$ 7,722.00	\$ 7,721.57	\$ 7,722.00
2-6120-002-211-	EMPLOYER'S SOC SECURITY-DIR/CTE LOC SU	\$ 591.00	\$ 590.70	\$ 591.00
2-6120-002-221-	EMPLOYER'S RET CONTRIB-DIR/CTE LOC SUP	\$ 1,099.00	\$ 1,098.78	\$ 1,134.00
2-6120-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6120-002-232-	DIR CAREER/TECH EDUCATION - WORKERS C	\$ 50.00	\$ 50.19	\$ 150.00
2-6201-002-181-	LOCAL SUPPLEMENT-ASST DIR SPECIAL SER	\$ 8,501.00	\$ 8,500.56	\$ 6,150.00
2-6201-002-211-	EMPLOYER'S SOC SECURITY-A DIR SP SRV L	\$ 650.00	\$ 650.28	\$ 470.00
2-6201-002-221-	EMPLOYER'S RET CONTRIB-A DIR SP SRV LSI	\$ 1,210.00	\$ 1,209.60	\$ 903.00
2-6201-002-231-	ASST DIRECTOR OF SPEC SERVICES HEALTH	\$ 1,731.00	\$ 1,730.64	\$ 1,298.00
2-6201-002-232-	ASST DIR SPECIAL SERVICES - WORKERS CO	\$ 55.00	\$ 55.23	\$ 55.00
2-6550-002-181-	DIR TRANSPORTATION - LOCAL SUPPLEMENT	\$ 5,396.00	\$ 5,395.68	\$ 5,396.00
2-6550-002-211-	EMPLOYER'S SOC SECURITY-DIR TRANSP LS	\$ 413.00	\$ 412.78	\$ 413.00
2-6550-002-221-	EMPLOYER'S RET CONTRIB-DIR TRANSP LSU	\$ 768.00	\$ 767.77	\$ 793.00
2-6550-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6550-002-232-	DIR TRANSPORTATION - WORKERS COMP	\$ (268.00)	\$ (48.30)	\$ 260.00
2-6570-002-113-	DIRECTOR OF FACILITIES PLANNING	\$ 93,585.00	\$ 93,584.64	\$ 93,585.00
2-6570-002-181-	SUPPLEMENT-DIRECTOR OF FACILITIES PLAN	\$ 9,920.00	\$ 9,919.97	\$ 10,201.00
2-6570-002-184-	LONGEVITY PAY	\$ 1,404.00	\$ 1,406.55	\$ 2,106.00
2-6570-002-211-	EMPLOYER'S SOC SECURITY-DIR FACILITIES	\$ 7,225.00	\$ 7,224.36	\$ 8,101.00
2-6570-002-221-	EMPLOYER'S RET CONTRIB -DIR FACILITIES	\$ 14,929.00	\$ 14,928.49	\$ 15,555.00
2-6570-002-231-	EMPLOYER-PAID HEALTH IN-DIR FACILITIES	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6570-002-232-	DIR FACILITIES INSTRUCTION - WORK COMP	\$ 681.00	\$ 681.75	\$ 681.00
2-6580-002-181-	DIRECTOR MAINTENANCE-LOCAL SUPPLEME	\$ 9,484.00	\$ 9,483.86	\$ 9,484.00
2-6580-002-211-	EMPLOYER'S SOC SECURITY-DIR MAINT LSU	\$ 726.00	\$ 725.52	\$ 726.00
2-6580-002-221-	EMPLOYER'S RET CONTRIB-DIR MAINT LSU	\$ 1,350.00	\$ 1,349.55	\$ 1,393.00
2-6580-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,537.00	\$ 1,536.73	\$ 1,298.00
2-6580-002-232-	DIR MAINTENANCE - WORK COMP	\$ (283.00)	\$ (282.67)	\$ 280.00
2-6611-002-115-	CHIEF FINANCIAL OFFICER	\$ -	\$ -	\$ 28,215.00
2-6611-002-181-	SUPPLEMENT- CHIEF FINANCIAL OFFICERYAE	\$ 12,461.00	\$ 12,461.04	\$ 5,922.00
2-6611-002-184-	LONGEVITY- CHIEF FINANCIAL OFFICER	\$ 337.00	\$ 237.54	\$ 2,278.00
2-6611-002-185-	BONUS LEAVE PAYOUT	\$ 660.00	\$ 659.70	\$ -
2-6611-002-187-	ADDTAL SALARY-CHIEF FINANCIAL OFFICER	\$ 5,279.00	\$ 5,278.68	\$ -
2-6611-002-188-	ANNUAL LEAVE PAYOUT	\$ 660.00	\$ 659.70	\$ -
2-6611-002-211-	EMPLOYER'S SOC SECURITY-CHIEF FINANCIA	\$ 1,476.00	\$ 1,476.18	\$ 2,786.00
2-6611-002-221-	EMPLOYER'S RET CONTRIB -CHIEF FINANCIAL	\$ 2,746.00	\$ 2,746.00	\$ 5,350.00
2-6611-002-231-	EMPLOYER-PAID HEALTH IN-CHIEF FINANCIAL	\$ 1,298.00	\$ 1,297.98	\$ 5,285.00
2-6611-002-232-	CHIEF FINANCIAL OFFICER - WORK COMP	\$ 115.00	\$ 125.52	\$ 115.00
2-6621-002-181-	PERSONNEL ADMINISTRAT - LOCAL SUPPLEM	\$ 11,015.00	\$ 11,014.97	\$ 11,015.00
2-6621-002-184-	SUPPLEMENT	\$ 15.00	\$ 15.18	\$ 23.00
2-6621-002-187-	SUPPLEMENT FOR PERSONNEL ADMINISTRA	\$ 1,012.00	\$ 1,011.96	\$ 1,012.00
2-6621-002-211-	EMPLOYER'S SOC SECURITY-SFO LSU	\$ 920.00	\$ 921.21	\$ 922.00
2-6621-002-221-	EMPLOYER'S RET CONTRIB-SFO LSU	\$ 1,711.00	\$ 1,713.59	\$ 1,770.00
2-6621-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6621-002-232-	PERSONNEL ADMINISTRATOR - WORK COMP	\$ 78.00	\$ 78.29	\$ 78.00

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2-6710-002-181-	DIRECTOR TESTING-LOCAL SUPPLEMENT	\$ 9,112.00	\$ 9,111.54	\$ 9,112.00
2-6710-002-211-	EMPLOYER'S SOC SECURITY-DIR TESTING LS	\$ 697.00	\$ 697.04	\$ 697.00
2-6710-002-221-	EMPLOYER'S RET COTNRIB-DIR TESTING LSU	\$ 1,297.00	\$ 1,296.57	\$ 1,338.00
2-6710-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6710-002-232-	DIRECTOR TESTING - WORK COMP	\$ 59.00	\$ 59.21	\$ 59.00
2-6820-002-181-	DIR STUDENT ACCOUNTING-LOCAL SUPPLEM	\$ 9,490.00	\$ 9,489.50	\$ 9,490.00
2-6820-002-211-	DIRECTOR OF STUDENT SERVICES	\$ 726.00	\$ 725.95	\$ 726.00
2-6820-002-221-	DIRECTOR OF STUDENT SERVICES	\$ 1,350.00	\$ 1,350.36	\$ 1,394.00
2-6820-002-231-	DIRECTOR OF STUDENT SERVICES	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6820-002-232-	DIR STUDENT SERVICES - WORK COMP	\$ 62.00	\$ 62.50	\$ 62.00
2-6850-002-113-	DIRECTOR SAFE SCHOOLS,ATHLETICS ETC	\$ 84,833.00	\$ 84,833.30	\$ -
2-6850-002-181-	LOCAL SUPPLMENT-SAFE SCHOOL&ATHLETIC	\$ 9,265.00	\$ 9,265.00	\$ -
2-6850-002-184-	LONGEVITY	\$ 3,825.00	\$ 7,012.37	\$ -
2-6850-002-211-	EMPLOYERS SOCIAL SECURITY	\$ 7,188.00	\$ 7,187.88	\$ -
2-6850-002-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 13,935.00	\$ 13,934.51	\$ -
2-6850-002-231-	EMPLOYERS HOSPITALIZATION	\$ 3,894.00	\$ 3,893.94	\$ -
2-6850-002-232-	WORKERS COMP PREMIUMS	\$ 646.00	\$ 665.89	\$ -
2-6941-002-181-	SUPERINTENDENT SUPPLEMENTS	\$ 18,372.00	\$ 18,371.88	\$ 18,372.00
2-6941-002-184-	LONGEVITY- SUPERINTENDENT'S OFFICE	\$ 928.00	\$ 927.63	\$ 928.00
2-6941-002-187-	SUPERINTENDENT ADDITIONAL SALARY	\$ 20,613.00	\$ 20,613.96	\$ 20,614.00
2-6941-002-211-	EMPLOYER'S SOC SECURITY-SUPERINTENDE	\$ 2,058.00	\$ 2,057.41	\$ 3,053.00
2-6941-002-221-	EMPLOYER'S RET CONTRIB -SUPERINTENDEN	\$ 5,680.00	\$ 5,679.48	\$ 5,863.00
2-6941-002-231-	EMPLOYER-PAID HEALTH IN-SUPERINTENDEN	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-6941-002-232-	SUPERINTENDENT - WORK COMP	\$ 253.00	\$ 259.36	\$ 253.00
2-6942-002-112-	ASSOCIATE SUPERINTENDENT	\$ 101,232.00	\$ 101,232.36	\$ 101,232.00
2-6942-002-181-	ASST/ASSC SUPERINTENDEN-LOCAL SUPPLE	\$ 12,014.00	\$ 12,014.52	\$ 21,280.00
2-6942-002-184-	LOCAL LONGEVITY-ASSOC SUPERINTENDENT	\$ 3,291.00	\$ 3,290.05	\$ 3,290.00
2-6942-002-187-	ASSOCIATE SUPERINTENDENT ADDITONAL S/	\$ 12,112.00	\$ 12,111.72	\$ 12,112.00
2-6942-002-211-	EMPLOYER'S SOC SECURITY-ASSOC SUPERI	\$ 8,577.00	\$ 8,578.62	\$ 10,550.00
2-6942-002-221-	EMPLOYER'S RET CONTRIB -ASSOC SUPERIN	\$ 18,307.00	\$ 18,306.65	\$ 20,260.00
2-6942-002-231-	EMPLOYER-PAID HEALTH IN-ASSOC SUPERIN	\$ 5,192.00	\$ 5,191.92	\$ 6,583.00
2-6942-002-232-	ASST/ASSC SUPERINTENDENT - WORK COMF	\$ 155.00	\$ 843.19	\$ 155.00
2-7200-002-181-	DIR CHILD NUTRITION - LOCAL SUPPLEMENT	\$ 4,552.00	\$ -	\$ 5,813.00
2-7200-002-211-	EMPLOYER'S SOCIAL SECURITY LOCAL SUPP	\$ 348.00	\$ -	\$ 445.00
2-7200-002-221-	EMPLOYER'S RETIREMENT CONT LOCAL SUP	\$ 648.00	\$ -	\$ 854.00
2-7200-002-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ 1,298.00
2-7200-002-232-	WORKERS COMP	\$ 60.00	\$ 29.49	\$ 60.00
2-8400-002-715-	TRANSFER TO CHILD NUTRITION FUND	\$ 7,000.00	\$ 5,546.97	\$ 7,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 625,618</b>	<b>\$ 621,727</b>	<b>\$ 521,456</b>
	<b>Total Paid by All Funds</b>	<b>\$ 1,992,019</b>	<b>\$ 1,904,527</b>	<b>\$ 1,814,445</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

Please note that the reason it appears this allotment has increased this year is because many of these individuals were paid from PRC 155 Education Jobs federal funds in August and September last fiscal year. The Education Jobs money has expired September 30, 2012 meaning that state and local funds has to carry more of the expense for this category this year.



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PRC 003 - Non-Instructional Support Personnel				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5117-003-162-	SUB FOR REG ABSENCE-MATH/SCIENCE TEA	\$ -	\$ 2,919.00	\$ -
1-5117-003-211-	EMPLOYER'S SOC SECURITY-MATH/SCIENCE	\$ -	\$ 223.36	\$ -
1-5403-003-151-	SCHOOL TREASURER	\$ 406,264.00	\$ 406,263.77	\$ -
1-5403-003-211-	SCHOOL TREASURER - SOCIAL SECURITY	\$ 29,889.00	\$ 29,888.80	\$ -
1-5403-003-221-	SCHOOL TREASURER - RETIREMENT CONTRIB	\$ 57,812.00	\$ 57,811.55	\$ -
1-5403-003-231-	SCHOOL TREASURER - HEALTH INSURANCE	\$ 48,458.00	\$ 48,457.92	\$ -
1-6540-003-173-	CUSTODIAN	\$ 3,325,043.00	\$ 3,325,043.18	\$ 4,290,187.00
1-6540-003-199-	CUSTODIAN OVERTIME PAY	\$ 5,674.00	\$ 5,673.39	\$ -
1-6540-003-211-	CUSTODIAN SOCIAL SECURITY	\$ 245,490.00	\$ 245,489.97	\$ 327,735.00
1-6540-003-221-	CUSTODIAN RETIREMENT CONTRIBUTION	\$ 444,947.00	\$ 444,946.80	\$ 579,262.00
1-6540-003-231-	CUSTODIAN HEALTH INSURANCE	\$ 719,850.00	\$ 719,851.26	\$ 821,082.00
	<b>Total Paid by State Allotment</b>	<b>\$ 5,283,427</b>	<b>\$ 5,286,569</b>	<b>\$ 6,018,266</b>
2-5110-003-162-	SUBSTITUTE - REGULAR TEACHER ABSENCE	\$ 564,640.00	\$ 551,526.58	\$ 560,000.00
2-5110-003-181-	LOCAL SUPPLEMENT	\$ 1,030.00	\$ 1,029.50	\$ -
2-5110-003-184-	LONGEVITY	\$ -	\$ 528.50	\$ -
2-5110-003-211-	SOC SECURITY-REG TEACHER ABSENCE-PRC	\$ 43,195.00	\$ 42,213.83	\$ 42,840.00
2-5110-003-221-	RETIREMENT FOR TA SERVING AS SUBSTITUT	\$ 1,273.00	\$ 1,273.01	\$ -
2-5110-003-231-	EMPLOYER-PAID HEALTH INSURANCE-SUBST	\$ 1,236.00	\$ 1,236.16	\$ -
2-5110-003-232-	SUBSTITUTE-REGULAR TEACHER - WORK CO	\$ 3,667.00	\$ 3,592.63	\$ 5,419.00
2-5111-003-232-	SUBSTITUTE JROTC INSTRUCTOR - WORK CO	\$ -	\$ (0.03)	\$ -
2-5112-003-162-	SUBSTITUTE-REG ABSENCE-CULTURAL ARTS	\$ 70,833.00	\$ 62,746.95	\$ 70,833.00
2-5112-003-211-	SOC SECURITY-REG ABSENCE CULTURAL AR	\$ 5,419.00	\$ 4,800.58	\$ 5,419.00
2-5112-003-221-	EMPLOYER'S RET CONTRIB-SUB FOR CULTUR	\$ 580.00	\$ 579.72	\$ -
2-5112-003-232-	SUBSTITUTE CULTURAL ARTS - WORK COMP	\$ 460.00	\$ 407.31	\$ -
2-5113-003-162-	SUBSTITUTE FOR REG ABSENCE - P E TEACH	\$ 58,255.00	\$ 61,061.70	\$ 53,635.00
2-5113-003-188-	ANNUAL LEAVE PAYOUT	\$ 6,468.00	\$ 6,594.60	\$ -
2-5113-003-211-	SOC SECURITY-SUB FOR REG ABSENCE PE T	\$ 4,953.00	\$ 5,177.14	\$ 4,103.00
2-5113-003-221-	EMPLOYER'S RET CONTRIB-SUB PHYSICAL E	\$ 920.00	\$ 938.41	\$ -
2-5113-003-232-	SUBSTITUTE-PHYSICAL EDUCATION - WORK C	\$ 348.00	\$ 442.70	\$ -
2-5114-003-162-	SUB-REG ABSENCE-FOREIGN LANGUAGE TEA	\$ 21,285.00	\$ 14,080.46	\$ 21,285.00
2-5114-003-211-	EMPLOYER'S SOC SECURITY-FOREIGN LANG	\$ 1,628.00	\$ 1,076.04	\$ 1,628.00
2-5114-003-232-	SUBSTITITE-FOREIGN LANGUAGE - WORK CO	\$ 138.00	\$ 90.93	\$ -
2-5115-003-162-	SUBSTITUTE TEACHER-TECHNOLOGY ED-NOT	\$ 182.00	\$ 91.00	\$ 182.00
2-5115-003-211-	SOCIAL SECURITY--TECHNOLOGY ED-NOT CT	\$ 14.00	\$ 6.96	\$ 14.00
2-5115-003-232-	SUBSTITUTE-TECHNOLOGY - WORK COMP	\$ 1.00	\$ 0.58	\$ -
2-5117-003-162-	SUBSTITUTE FOR REG ABSENCE-MATH TEAC	\$ 120,566.00	\$ 123,635.48	\$ 120,566.00
2-5117-003-181-	LOCAL SUPPLEMENT FOR SUB WITH BENEFIT	\$ -	\$ 49.64	\$ -
2-5117-003-211-	EMPLOYER'S SOC SECURITY-MATH/SCIENCE	\$ 9,223.00	\$ 9,460.24	\$ 9,223.00
2-5117-003-221-	EMPLOYER'S RET CONTRIB-SUB MATH/SCIEN	\$ -	\$ 518.58	\$ -
2-5117-003-232-	SUBSTITUTE-MATH/SCIENCE TCH - WORK CO	\$ 7,843.00	\$ 804.03	\$ -
2-5122-003-162-	SUB FOR BUSINESS/INFO TECH TEACHER	\$ 378.00	\$ 490.00	\$ 378.00
2-5122-003-211-	EMPLOYER'S SOC SECURITY-BUSINESS SUB	\$ 29.00	\$ 37.52	\$ 29.00
2-5122-003-232-	SUBSTITUTE-BUS/INFO TECH TCH - WORK CO	\$ 2.00	\$ 3.20	\$ -
2-5123-003-232-	SUB-FAMILY/CONSUMER SCIENCE - WORK C	\$ -	\$ 0.93	\$ -
2-5125-003-162-	SUBSTITUTE FOR MARKETING INSTRUCTOR	\$ -	\$ 637.00	\$ -
2-5125-003-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ 48.74	\$ -
2-5125-003-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ 90.65	\$ -
2-5210-003-162-	SUBSTITUTE-SPECIAL ED. TEACHERS	\$ 1,448.00	\$ -	\$ 1,448.00
2-5210-003-211-	EMPLOYER'S SOCIAL SECURITY- SPEC ED TE	\$ 111.00	\$ -	\$ 111.00
2-5210-003-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ 9.00	\$ (0.13)	\$ -

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2-5212-003-162-	SUBSTITUTE TEACHER-SELF CONTAINED CLA	\$ 1,099.00	\$ 682.50	\$ 1,099.00
2-5212-003-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN	\$ 84.00	\$ 52.24	\$ 84.00
2-5212-003-232-	SUBSTITUTE-SELF CONTAINED CLS - WORK C	\$ 7.00	\$ 4.39	\$ -
2-5213-003-162-	SUBSTITUTE FOR RESOURCE TEACHER PAID	\$ 11,232.00	\$ 11,319.70	\$ 3,881.00
2-5213-003-211-	EMPLOYER'S SOC SECURITY-RESOURCE SUB	\$ 860.00	\$ 866.20	\$ 297.00
2-5213-003-221-	RETIREMENT CONTRIBUTION FOR SUBSTITUT	\$ 85.00	\$ 84.66	\$ -
2-5213-003-232-	SUBSTITUTE-RESOURCE TCH - WORK COMP	\$ 25.00	\$ 76.58	\$ -
2-5214-003-162-	SUB PAY FOR SPEECH TEACHER	\$ 91.00	\$ -	\$ 91.00
2-5214-003-211-	EMPLOYER'S SOCIAL SECURITY-SUB PAY SP	\$ 7.00	\$ -	\$ 7.00
2-5214-003-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.01)	\$ -
2-5270-003-162-	SUBSTITUTE TEACHER-ESL	\$ 910.00	\$ 910.00	\$ 40.00
2-5270-003-211-	EMPLOYER'S SOC SECURITY-ESL	\$ 70.00	\$ 69.62	\$ 3.00
2-5270-003-232-	SUBSTITUTE-ESL TEACHER - WORK COMP	\$ -	\$ 5.99	\$ -
2-5310-003-162-	SUBS FOR ALTERNATIVE SCHOOL/PROGRAM	\$ 2,401.00	\$ 1,127.00	\$ 2,401.00
2-5310-003-211-	EMPLOYER'S SOCIAL SECURITY	\$ 184.00	\$ 86.24	\$ 184.00
2-5310-003-232-	WORKERS COMP PREMIUMS	\$ -	\$ 7.21	\$ -
2-5311-003-162-	SUB PAY-MIDDLE SCHOOL INITIATIVE TEACHE	\$ 685.00	\$ -	\$ 685.00
2-5311-003-211-	EMPLOYER'S SOC SECURITY-MIDDLE SCHO	\$ 52.00	\$ -	\$ 52.00
2-5311-003-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.06)	\$ -
2-5317-003-162-	SUB PAY-ALTERNATIVE SCHOOL MATH/SCIEN	\$ 2,927.00	\$ 1,403.50	\$ 2,927.00
2-5317-003-211-	EMPLOYER'S SOC SECURITY-ALT SCH MATH/	\$ 224.00	\$ 107.40	\$ 224.00
2-5317-003-232-	WORKERS COMP	\$ -	\$ 8.98	\$ -
2-5331-003-162-	SUB-TITLE I TEACHER PAID STATE PRC 001	\$ 16,024.00	\$ 8,592.50	\$ 16,024.00
2-5331-003-211-	SOC SECURITY-SUB-TITLE I TEACH S PRC 001	\$ 1,226.00	\$ 657.32	\$ 1,226.00
2-5331-003-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 440.00	\$ 440.30	\$ -
2-5331-003-232-	SUBSTITITE-TITLE 1 TEACHER - WORK COMP	\$ 105.00	\$ 55.19	\$ -
2-5333-003-232-	SUBSTITITE-REMEDIATION TEACH - WORK CO	\$ -	\$ 0.02	\$ -
2-5401-003-151-	SECRETARY TO THE PRINCIPAL	\$ 274,471.00	\$ 274,621.19	\$ 364,133.00
2-5401-003-181-	SECRETARY TO THE PRINC LOCAL SUPPLEM	\$ 39,281.00	\$ 40,004.82	\$ 39,217.00
2-5401-003-184-	LONGEVITY PAY	\$ 6,033.00	\$ 7,245.65	\$ 10,403.00
2-5401-003-199-	OVERTIME FOR SEC TO THE PRINCIPAL	\$ 400.00	\$ 311.97	\$ -
2-5401-003-211-	EMPLOYER'S SOC SECURITY-SECRE TO PRIN	\$ 22,666.00	\$ 22,299.76	\$ 31,652.00
2-5401-003-221-	EMPLOYER'S RET CONTRIB -SECRE TO PRINC	\$ 44,919.00	\$ 45,488.87	\$ 60,780.00
2-5401-003-231-	EMPLOYER-PAID HEALTH IN-SECRE TO PRINC	\$ 54,537.00	\$ 54,536.88	\$ 68,705.00
2-5401-003-232-	SECRETART TO PRINCIPAL - WORK COMP	\$ 552.00	\$ 2,086.32	\$ 2,000.00
2-5402-003-151-	SECRETARY TO ASSISTANT PRINCIPAL(S)	\$ 104,851.00	\$ 105,242.27	\$ 126,946.00
2-5402-003-181-	SEC TO ASST PRINCIPAL LOCAL SUPPLEMEN	\$ 12,782.00	\$ 13,199.72	\$ 13,672.00
2-5402-003-184-	LONGEVITY PAY	\$ 1,075.00	\$ 884.56	\$ 2,481.00
2-5402-003-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 45.94	\$ -
2-5402-003-199-	SEC TO ASST PRINCIPAL OVERTIME	\$ 400.00	\$ 553.31	\$ -
2-5402-003-211-	EMPLOYER'S SOC SECURITY-SECRE TO A PR	\$ 8,597.00	\$ 8,293.36	\$ 10,947.00
2-5402-003-221-	EMPLOYER'S RET CONTRIB -SECRE TO A PRI	\$ 16,929.00	\$ 17,092.96	\$ 21,021.00
2-5402-003-231-	EMPLOYER-PAID HEALTH IN-SECRE TO A PRI	\$ 22,931.00	\$ 22,065.66	\$ 31,710.00
2-5402-003-232-	SECRETARY TO ASST PRINCIPAL - WORK CO	\$ 889.00	\$ 777.15	\$ 777.00
2-5403-003-151-	HEAD SECRETARY/TREASURER	\$ 454,369.00	\$ 450,790.56	\$ 1,101,582.00
2-5403-003-181-	SCHOOL TREASURER LOCAL SUPPLEMENT	\$ 118,921.00	\$ 119,964.24	\$ 118,640.00
2-5403-003-184-	LONGEVITY PAY	\$ 11,828.00	\$ 12,425.97	\$ 25,889.00
2-5403-003-185-	BONUS LEAVE PAY-OUT-SCHOOL TREASURE	\$ -	\$ 1,932.51	\$ -
2-5403-003-188-	ANNUAL LEAVE PAY-OUT-SCHOOL TREASURE	\$ 1,000.00	\$ 4,994.20	\$ -
2-5403-003-189-	DISABILITY	\$ 7,682.00	\$ 6,910.55	\$ -
2-5403-003-192-	ALLOWANCE FOR STATE FUNDS AVAILABLE	\$ 1,200.00	\$ 1,200.00	\$ -
2-5403-003-199-	OVERTIME FOR SCHOOL TREASURER	\$ 1,600.00	\$ 1,726.25	\$ -

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2-5403-003-211-	SCHOOL TREASURER - SOCIAL SECURITY	\$ 44,019.00	\$ 44,339.98	\$ 95,328.00
2-5403-003-221-	SCHOOL TREASURER - RETIREMENT CONTRIB	\$ 85,015.00	\$ 84,436.71	\$ 183,054.00
2-5403-003-231-	SCHOOL TREASURER - HEALTH INSURANCE	\$ 125,097.00	\$ 125,096.28	\$ 211,400.00
2-5403-003-232-	SCHOOL TREASURER - WORK COMP	\$ 2,850.00	\$ 3,923.79	\$ 3,924.00
2-5404-003-151-	PEP OFFICE PERSONNEL	\$ 411.00	\$ 410.88	\$ -
2-5404-003-211-	EMPLOYER SOCIAL SECURITY-PEP OFFICE P	\$ 32.00	\$ 31.43	\$ -
2-5404-003-221-	EMPLOYER RETIREMENT-PEP OFFICE PERSO	\$ 58.00	\$ 58.47	\$ -
2-5810-003-162-	SUBSTITUTE FOR MEDIA SPECIALIST	\$ 24,678.00	\$ 24,675.00	\$ 10,878.00
2-5810-003-211-	EMPLOYER'S SOC SECURITY-SUB MEDIA SPE	\$ 1,892.00	\$ 1,887.76	\$ 832.00
2-5810-003-221-	EMPLOYER'S SOC SECURITY-SUB FOR MEDIA	\$ 257.00	\$ 256.01	\$ -
2-5810-003-232-	SUBSTITUTE-MEDIA SPECIALIST - WORK COM	\$ 71.00	\$ 161.55	\$ -
2-5820-003-151-	N C WISE CLERICAL STAFF	\$ 655,588.00	\$ 651,096.08	\$ 877,286.00
2-5820-003-181-	NC WISE OFFICE PERSONNL LOCAL SUPPLE	\$ 87,541.00	\$ 89,802.28	\$ 94,484.00
2-5820-003-184-	LONGEVITY PAY	\$ 16,451.00	\$ 7,406.28	\$ 17,055.00
2-5820-003-188-	ANNUAL LEAVE PAYOUT-NC WISE OFFICE ST	\$ 850.00	\$ 850.07	\$ -
2-5820-003-199-	N C WISE CLERICAL STAFF OVERTIME	\$ 4,000.00	\$ 2,136.53	\$ -
2-5820-003-211-	EMPLOYER'S SOC SECURITY-NC WISE CLERIK	\$ 55,877.00	\$ 54,522.15	\$ 75,645.00
2-5820-003-221-	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$ 106,100.00	\$ 105,003.76	\$ 145,258.00
2-5820-003-231-	EMPLOYER'S RET CONTRIB -NC WISE CLERIC	\$ 141,879.00	\$ 139,940.10	\$ 197,078.00
2-5820-003-232-	NC WISE OFFICE PERSONNEL - WORK COMP	\$ 5,000.00	\$ 4,949.61	\$ 4,950.00
2-5830-003-151-	SECRETARY TO GUIDANCE COUNSELORS	\$ 123,594.00	\$ 118,021.63	\$ 172,920.00
2-5830-003-162-	SUBSTITUTE-MEDIA SPECIALIST	\$ 5,233.00	\$ 5,232.50	\$ 1,822.00
2-5830-003-181-	GUIDANCE OFFICE PERSONNEL LOCAL SUPP	\$ 16,864.00	\$ 17,183.66	\$ 18,623.00
2-5830-003-184-	LONGEVITY PAY-GUIDANCE SECRETARY	\$ 2,519.00	\$ 2,208.82	\$ 4,334.00
2-5830-003-199-	OVERTIME FOR GUIDANCE SECRETARY	\$ 100.00	\$ 132.31	\$ -
2-5830-003-211-	EMPLOYER'S SOC SECURITY-SEC TO GUIDAN	\$ 10,769.00	\$ 10,253.29	\$ 15,124.00
2-5830-003-221-	EMPLOYER'S RET CONTRIB-SEC TO GUIDANC	\$ 20,169.00	\$ 19,756.51	\$ 28,774.00
2-5830-003-231-	EMPLOYER-PAID HEALTH IN-SEC TO GUIDANC	\$ 29,818.00	\$ 29,586.52	\$ 40,483.00
2-5830-003-232-	SECRETARY GUIDANCE COUNSELOR-WORK C	\$ 900.00	\$ 934.43	\$ 934.00
2-6110-003-151-	CURRICULUM OFFICE PERSONNEL	\$ 55,015.00	\$ 52,902.39	\$ 54,180.00
2-6110-003-181-	REG CURR SUPPORT/DEV SRV LOC SUPPLEM	\$ 6,750.00	\$ 4,649.87	\$ 5,835.00
2-6110-003-184-	LONGEVITY	\$ 971.00	\$ 748.73	\$ 655.00
2-6110-003-199-	OVERTIME CURRICULUM OFFICE PERSONNEL	\$ 52.00	\$ 54.57	\$ -
2-6110-003-211-	EMPLOYER'S SOC SECURITY-CURRICULUM OF	\$ 4,725.00	\$ 4,292.80	\$ 4,641.00
2-6110-003-221-	EMPLOYER'S RET CONTRIB -CURRICULUM OF	\$ 8,789.00	\$ 8,335.68	\$ 8,912.00
2-6110-003-231-	EMPLOYER-PAID HEALTH IN-CURRICULUM OF	\$ 9,385.00	\$ 9,384.90	\$ 10,570.00
2-6110-003-232-	CURRICULUM OFFICE PERSONNEL - WORK C	\$ 401.00	\$ 378.92	\$ 379.00
2-6120-003-151-	OFFICE PERSONNEL	\$ 25,077.00	\$ 25,027.52	\$ 25,077.00
2-6120-003-181-	SUPPLEMENT-CTE SUPPORT	\$ 2,701.00	\$ 2,700.78	\$ 2,701.00
2-6120-003-199-	OVERTIME PAY	\$ -	\$ 55.31	\$ -
2-6120-003-211-	EMPLOYER'S SOC SECURITY	\$ 2,125.00	\$ 1,972.13	\$ 2,125.00
2-6120-003-221-	EMPLOYER'S RET CONTRIB	\$ 3,953.00	\$ 3,953.62	\$ 4,081.00
2-6120-003-231-	EMPLOYER-PAID HEALTH IN	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6120-003-232-	CTE SUPPORT PERSONNEL - WORK COMP	\$ 180.00	\$ 180.59	\$ 181.00
2-6540-003-173-	CUSTODIAN	\$ 100,104.00	\$ 102,904.78	\$ -
2-6540-003-181-	CUSTODIAN LOCAL SUPPLMENT	\$ 448,449.00	\$ 438,539.92	\$ 461,399.00
2-6540-003-188-	ANNUAL LEAVE PAYOUT	\$ 25.00	\$ 25.00	\$ -
2-6540-003-199-	CUSTODIAN OVERTIME	\$ -	\$ 148.97	\$ -
2-6540-003-211-	EMPLOYER'S SOC SECURITY-CUSTODIAN LSU	\$ 41,999.00	\$ 41,364.21	\$ 35,297.00
2-6540-003-221-	EMPLOYER'S RET CONTRIB-CUSTODIAN LSU	\$ 74,544.00	\$ 73,695.55	\$ 62,387.00
2-6540-003-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 121,026.00	\$ 121,025.74	\$ 183,491.00
2-6540-003-232-	CUSTODIAN - WORKERS COMP	\$ 70,000.00	\$ (333.07)	\$ -



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2-6570-003-151-	SECRETARY-FACILITIES PLANNING	\$ 26,728.00	\$ 25,399.69	\$ 26,728.00
2-6570-003-181-	SUPPLEMENT-FACILITIES PLANNING	\$ 2,879.00	\$ 2,878.64	\$ 2,879.00
2-6570-003-184-	LONGEVITY	\$ -	\$ -	\$ 401.00
2-6570-003-211-	EMPLOYER'S SOC SECURITY-FACILITIES PLAN	\$ 2,265.00	\$ 2,163.34	\$ 2,296.00
2-6570-003-221-	EMPLOYER'S RET CONTRIB -FACILITIES PLAN	\$ 4,213.00	\$ 4,023.98	\$ 4,408.00
2-6570-003-231-	EMPLOYER-PAID HEALTH IN-FACILITIES PLAN	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6570-003-232-	FACILITIES PLANNING - WORKERS COMP	\$ 192.00	\$ 183.79	\$ 184.00
2-6580-003-151-	OFFICE-MAINTENANCE	\$ 111,794.00	\$ 113,018.94	\$ 104,066.00
2-6580-003-152-	MAINTENANCE DEPARTMENT ADMIN SPECIAL	\$ 29,098.00	\$ 29,097.96	\$ -
2-6580-003-181-	OFFICE PER-MAINTENANCE-LOCAL SUPPLEM	\$ 15,174.00	\$ 15,000.05	\$ 11,208.00
2-6580-003-184-	LONGEVITY-MAINTENANCE OFFICE PERSONN	\$ 2,994.00	\$ 3,541.52	\$ 1,271.00
2-6580-003-185-	BONUS LEAVE MAINT OFFICE PERSONNEL	\$ -	\$ 3,332.56	\$ -
2-6580-003-188-	ANNUAL LEAVE PAY OUT-MAINTENANCE	\$ -	\$ 3,323.04	\$ -
2-6580-003-199-	MAINTENANCE SECRETARY OVERTIME	\$ -	\$ 44.62	\$ -
2-6580-003-211-	EMPLOYER'S SOC SECURITY-MAINTENANCE	\$ 12,168.00	\$ 12,536.63	\$ 8,916.00
2-6580-003-221-	EMPLOYER'S RET CONTRIB -MAINTENANCE O	\$ 22,634.00	\$ 23,950.60	\$ 17,120.00
2-6580-003-231-	EMPLOYER-PAID HEALTH IN-MAINTENANCE O	\$ 22,066.00	\$ 22,065.66	\$ 21,140.00
2-6580-003-232-	OFFICE-MAINTENANCE - WORKERS COMP	\$ 1,033.00	\$ 1,041.18	\$ 1,041.00
2-6615-003-151-	PAYROLL OFFICE PERSONNEL	\$ 132,158.00	\$ 134,700.14	\$ 133,975.00
2-6615-003-181-	SUPPLEMENT-PAYROLL	\$ 14,233.00	\$ 14,274.09	\$ 14,429.00
2-6615-003-184-	LONGEVITY PAY	\$ 1,281.00	\$ 684.34	\$ 1,382.00
2-6615-003-199-	OVERTIME PAY-PAYROLL STAFF	\$ 1,500.00	\$ 1,156.86	\$ -
2-6615-003-211-	EMPLOYER'S SOC SECURITY-PAYROLL	\$ 11,297.00	\$ 11,310.01	\$ 11,459.00
2-6615-003-221-	EMPLOYER'S RET CONTRIB -PAYROLL	\$ 21,014.00	\$ 21,459.91	\$ 22,003.00
2-6615-003-231-	EMPLOYER-PAID HEALTH IN-PAYROLL	\$ 20,551.00	\$ 20,551.35	\$ 26,425.00
2-6615-003-232-	PAYROLL OFFICE PERSONNEL - WORK COMP	\$ 959.00	\$ 980.64	\$ 981.00
2-6616-003-151-	ACCOUNTS PAYABLE OFFICE PERSONNEL	\$ 75,231.00	\$ 75,593.45	\$ 76,964.00
2-6616-003-181-	SUPPLEMENT-ACCOUNTS PAYABLE	\$ 8,102.00	\$ 8,284.43	\$ 8,289.00
2-6616-003-184-	LONGEVITY-A/P PERSONNEL	\$ 352.00	\$ 653.49	\$ 603.00
2-6616-003-199-	PAYROLL STAFF OVERTIME	\$ -	\$ 144.85	\$ -
2-6616-003-211-	EMPLOYER'S SOC SECURITY-ACCOUNTS PAY	\$ 6,375.00	\$ 5,665.87	\$ 6,568.00
2-6616-003-221-	EMPLOYER'S RET CONTRIB -ACCOUNTS PAYA	\$ 11,858.00	\$ 12,006.35	\$ 12,612.00
2-6616-003-231-	EMPLOYER-PAID HEALTH IN-ACCOUNTS PAYA	\$ 11,898.00	\$ 11,898.15	\$ 15,855.00
2-6616-003-232-	ACCOUNTS PAYABLE PERSONNEL - WORK C	\$ 541.00	\$ 549.99	\$ 550.00
2-6621-003-151-	HUMAN RESOURCES MGMT-OFFICE PERSON	\$ 120,949.00	\$ 120,747.14	\$ 120,949.00
2-6621-003-181-	OFFICE PER-HUMAN RES MGMT-LOCAL SUPP	\$ 13,026.00	\$ 13,026.21	\$ 13,026.00
2-6621-003-184-	LONGEVITY PAY	\$ 2,344.00	\$ 2,361.84	\$ 2,719.00
2-6621-003-199-	OVERTIME FOR HUMAN RESOURCES MGMT S	\$ -	\$ 128.75	\$ -
2-6621-003-211-	EMPLOYER'S SOC SECURITY-HR MGMT OFF P	\$ 10,428.00	\$ 10,064.05	\$ 10,457.00
2-6621-003-221-	EMPLOYER'S RET CONTRIB -HR MGMT OFF P	\$ 19,398.00	\$ 19,387.84	\$ 20,080.00
2-6621-003-231-	EMPLOYER-PAID HEALTH IN-HR MGMT OFF P	\$ 20,768.00	\$ 20,767.68	\$ 21,140.00
2-6621-003-232-	HUMAN RES OFFICE PERSONNEL - WORK CO	\$ 885.00	\$ 885.49	\$ 885.00
2-6624-003-151-	BENEFITS OFFICE PERSONNEL	\$ 99,530.00	\$ 100,123.07	\$ 99,530.00
2-6624-003-181-	SALARY/BENEFITS OFF PERS LOC SUPPLEM	\$ 10,719.00	\$ 10,719.36	\$ 10,720.00
2-6624-003-184-	LONGEVITY	\$ 3,191.00	\$ 3,533.66	\$ 3,191.00
2-6624-003-199-	EMPLOYEE BENEFITS OFFICE OVERTIME	\$ -	\$ 288.15	\$ -
2-6624-003-211-	EMPLOYER'S SOC SECURITY-BENEFITS OFF	\$ 8,678.00	\$ 8,433.88	\$ 8,678.00
2-6624-003-221-	EMPLOYER'S RET CONTRIB -BENEFITS OFF P	\$ 16,143.00	\$ 16,268.01	\$ 16,664.00
2-6624-003-231-	EMPLOYER-PAID HEALTH IN-BENEFITS OFF P	\$ 15,576.00	\$ 15,575.76	\$ 15,855.00
2-6624-003-232-	SALARY/BENEFITS OFF PERSONEL-WORK CO	\$ 737.00	\$ 745.17	\$ 745.00

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2-6710-003-151-	TESTING DIVISION OFFICE PERSONNEL	\$ 51,309.00	\$ 50,391.31	\$ 51,309.00
2-6710-003-181-	TESTING SRVCS OFFICE PER LOC SUPPLEME	\$ 5,526.00	\$ 5,526.02	\$ 5,526.00
2-6710-003-184-	LONGEVITY - TESTING DIV.	\$ 984.00	\$ 1,074.40	\$ 984.00
2-6710-003-211-	EMPLOYER'S SOC SECURITY-TESTING OFF P	\$ 4,423.00	\$ 3,909.49	\$ 4,423.00
2-6710-003-221-	EMPLOYER'S RET CONTRIB -TESTING OFF PE	\$ 8,228.00	\$ 8,097.04	\$ 8,494.00
2-6710-003-231-	EMPLOYER-PAID HEALTH IN-TESTING OFF PE	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
2-6710-003-232-	TESTING SERVICES PERSONNEL-WORK COM	\$ 376.00	\$ 370.31	\$ 370.00
2-6810-003-151-	MEDIA SUPPORT OFFICE PERSONNEL	\$ 31,614.00	\$ 32,111.44	\$ 26,241.00
2-6810-003-181-	MEDIA CENTER OFFICE PERS LOCAL SUPPLM	\$ 2,826.00	\$ 2,826.17	\$ 2,826.00
2-6810-003-184-	LONGEVITY PAY	\$ 591.00	\$ 12.60	\$ 590.00
2-6810-003-211-	EMPLOYER'S SOC SECURITY-MEDIA SUPP O	\$ 2,269.00	\$ 2,600.47	\$ 2,269.00
2-6810-003-221-	EMPLOYER'S RET CONTRIB -MEDIA SUPP O F	\$ 4,220.00	\$ 4,223.74	\$ 4,357.00
2-6810-003-231-	EMPLOYER-PAID HEALTH IN-MEDIA SUPP O F	\$ 5,485.00	\$ 5,528.17	\$ 5,285.00
2-6810-003-232-	MEDIA SUPPORT OFFICE PERSONNEL-WORK	\$ 191.00	\$ 223.63	\$ 224.00
2-6820-003-151-	STUDENT ACCOUNTING SUPPORT OFF PERSON	\$ 50,036.00	\$ 49,648.64	\$ 50,036.00
2-6820-003-181-	SUDENT ACCT SER OFF STAFF LOC SUPPLEM	\$ 5,389.00	\$ 5,388.85	\$ 5,389.00
2-6820-003-184-	LONGEVITY PAY	\$ 374.00	\$ 530.40	\$ 374.00
2-6820-003-199-	OVERTIME PAY -STUDENT ACCOUNTING SUP	\$ -	\$ 48.87	\$ -
2-6820-003-211-	EMPLOYER'S SOC SECURITY-STUDENT ACCN	\$ 4,072.00	\$ 4,153.23	\$ 4,269.00
2-6820-003-221-	EMPLOYER'S RET CONTRIB -STUDENT ACCNT	\$ 7,941.00	\$ 7,892.02	\$ 8,197.00
2-6820-003-231-	EMPLOYER-PAID HEALTH IN-STUDENT ACCNT	\$ 9,086.00	\$ 9,085.86	\$ 10,570.00
2-6820-003-232-	STUDENT SERVICE OFF PERSONNEL-WORK C	\$ 364.00	\$ 363.03	\$ 364.00
2-6950-003-199-	OVERTIME-PUBLIC RELATIONS/MARKETING	\$ -	\$ 6.52	\$ -
2-6950-003-211-	EMPLOYER'S SOC SECURITY-COMMUN OFF P	\$ -	\$ 0.50	\$ -
2-6950-003-221-	EMPLOYER'S RET CONTRIB -COMMUN OFF PE	\$ -	\$ 0.93	\$ -
2-6950-003-232-	COMMUNICATIONS OFF PERSONNEL-WORK C	\$ -	\$ (2.73)	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 5,845,720</b>	<b>\$ 5,712,177</b>	<b>\$ 7,110,619</b>
	<b>Total Paid by All Funds</b>	<b>\$ 11,129,147</b>	<b>\$ 10,998,746</b>	<b>\$ 13,128,885</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 40 schools that qualify under this definition and therefore receives 480 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 2013-14, our 25,782 in projected ADM yields 262 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 008/010 (a dollar allotment funded by transfers from other State position allotments).

Budget Resource Document – 2013-2014

PRC 005 - School Building Administration				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5400-005-116-	HOLDING ACCOUNT	\$ -	\$ -	\$ 80,351.00
1-5400-005-231-	EMPLOYER PAID HEALTH INS-PRINC FELLOW	\$ -	\$ 4,326.60	\$ -
1-5401-005-114-	PRINCIPAL	\$ 2,654,938.00	\$ 2,654,937.39	\$ 2,659,056.00
1-5401-005-211-	PRINCIPAL SOCIAL SECURITY	\$ 192,750.00	\$ 192,749.41	\$ 203,418.00
1-5401-005-221-	PRINCIPAL RETIREMENT CONTRIBUTION	\$ 377,307.00	\$ 377,306.47	\$ 390,615.00
1-5401-005-231-	PRINCIPAL HEALTH INSURANCE	\$ 213,180.00	\$ 208,852.40	\$ 216,685.00
1-5402-005-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$ 1,452,594.00	\$ 1,452,593.32	\$ 1,403,066.00
1-5402-005-117-	ASSISTANT PRINCIPAL SALARY-PROVISIONAL	\$ 154,991.00	\$ -	\$ -
1-5402-005-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$ 106,856.00	\$ 106,855.74	\$ 107,335.00
1-5402-005-221-	EMPLOYER'S RETIRE CONT-ASST PRIN OFFIC	\$ 187,544.00	\$ 187,543.25	\$ 193,734.00
1-5402-005-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFIC	\$ 122,181.00	\$ 122,180.58	\$ 127,319.00
	<b>Total Paid by State Funds</b>	<b>\$ 5,462,341</b>	<b>\$ 5,307,345</b>	<b>\$ 5,381,579</b>
2-5401-005-114-	PRINCIPAL - NO BENEFITS	\$ 12,143.00	\$ 12,142.88	\$ -
2-5401-005-181-	PRINCIPAL SUPPLEMENTS	\$ 298,704.00	\$ 298,704.06	\$ 438,363.00
2-5401-005-184-	LONGEVITY PAY	\$ -	\$ -	\$ -
2-5401-005-187-	PRINCIPAL ADDTL SALARY-LOCAL TEACHER	\$ 7,521.00	\$ 7,520.86	\$ 8,568.00
2-5401-005-192-	SCHOOL PRINCIPALS-COMPENSATION	\$ 307,341.00	\$ 307,340.70	\$ 305,644.00
2-5401-005-211-	EMPLOYER'S SOC SECURITY-PRINCIPAL SUP	\$ 47,865.00	\$ 47,864.88	\$ 57,572.00
2-5401-005-221-	EMPLOYER'S RET CONTRIB -PRINCIPAL SUPP	\$ 86,991.00	\$ 86,990.94	\$ 109,619.00
2-5401-005-231-	EMPLOYER-PAID HEALTH IN-PRINCIPAL	\$ 3,823.00	\$ 3,823.50	\$ -
2-5401-005-232-	PRINCIPALS - WORK COMP	\$ 3,892.00	\$ 4,061.66	\$ -
2-5401-005-233-	UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -
2-5402-005-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$ 844,987.00	\$ 844,986.31	\$ 721,888.00
2-5402-005-117-	ASSISTANT PRINCIPAL SALARY-PROVISIONAL	\$ 188,996.00	\$ 188,995.17	\$ 317,604.00
2-5402-005-135-	LEAD TEACHER W ADMIN DUTIES	\$ 1,826.00	\$ 1,825.41	\$ -
2-5402-005-181-	SUPPLEMENTS FOR ASSISTANT PRINCIPALS	\$ 226,420.00	\$ 226,947.93	\$ 112,891.00
2-5402-005-184-	LONGEVITY PAY	\$ 21,387.00	\$ 24,250.28	\$ 20,090.00
2-5402-005-187-	ADDITIONAL SALARY - ASSISTANT PRINCIPAL	\$ 11,300.00	\$ 11,604.11	\$ 5,748.00
2-5402-005-188-	ASSISTANT PRINCIPAL-ANNUAL LEAVE PAY-C	\$ -	\$ 5,520.49	\$ -
2-5402-005-189-	ASSISTANT PRINCIPAL - DISABILITY	\$ 1,015.00	\$ 1,014.58	\$ -
2-5402-005-192-	ADDITIONAL SALARY - ASSISTANT PRINCIPAL	\$ 233,729.00	\$ 233,728.78	\$ 241,600.00
2-5402-005-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$ 113,118.00	\$ 113,609.65	\$ 108,616.00
2-5402-005-221-	EMPLOYER'S RETIRE CONT-ASST PRIN OFFIC	\$ 201,631.00	\$ 202,544.34	\$ 207,757.00
2-5402-005-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFIC	\$ 103,762.00	\$ 103,761.95	\$ 113,148.00
2-5402-005-232-	ASSISTANT PRINCIPALS - WORK COMP	\$ 11,125.00	\$ 9,957.01	\$ 15,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 2,727,576</b>	<b>\$ 2,737,195</b>	<b>\$ 2,784,108</b>
	<b>Total Paid by All Funds</b>	<b>\$ 8,189,917</b>	<b>\$ 8,044,541</b>	<b>\$ 8,165,687</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 2013-14 initial allotment is 118 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 13-14, the 118 State-funded positions had been used as follows:

4	Speech Therapists
1.5	Social Worker
43	Media Specialists
1	Health Drug Educator
68.5	Guidance Counselors (including family-school specialists and student advocates with guidance licenses)



Budget Resource Document – 2013-2014

PRC 007 - Instructional Support				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5210-007-131-	HOLDING ACCOUNT	\$ 311,127.00	\$ -	\$ 182,226.00
1-5241-007-132-	SPEECH TEACHER (BOARD LICENSED)	\$ 232,540.00	\$ 232,540.00	\$ 232,540.00
1-5241-007-211-	SPEECH THERAPIST BOARD CERTIFIED SOC	\$ 16,536.00	\$ 16,535.04	\$ 17,789.00
1-5241-007-221-	SPEECH THERAPIST BOARD CERTIFIED RETIR	\$ 33,091.00	\$ 33,090.40	\$ 34,160.00
1-5241-007-231-	SPEECH THERAPIST BOARD CERTIFIED HEAL	\$ 20,768.00	\$ 20,767.68	\$ 21,140.00
1-5320-007-131-	SOCIAL WORKER SALARY	\$ 70,150.00	\$ 70,149.50	\$ 75,594.00
1-5320-007-211-	EMPLOYER'S SOCIAL SECURITY-SOCIAL WRK	\$ 5,138.00	\$ 5,137.58	\$ 5,783.00
1-5320-007-221-	EMPLOYER RETIREMENT CONTRIBU-SOCIAL V	\$ 9,982.00	\$ 9,982.29	\$ 11,105.00
1-5320-007-231-	EMPLOYER-PAID HEALTH INS-SOCIAL WORKE	\$ 7,788.00	\$ 7,787.88	\$ 8,456.00
1-5810-007-131-	EDUCATIONAL MEDIA SPECIALIST SALARY	\$ 2,109,766.00	\$ 2,109,766.36	\$ 1,974,950.00
1-5810-007-211-	EMPLOYER'S SOC SECURITY-EDUC MEDIA SF	\$ 153,743.00	\$ 153,742.49	\$ 151,084.00
1-5810-007-221-	EMPLOYER'S RET CONTRIB-EDUC MEDIA SPE	\$ 297,911.00	\$ 297,910.96	\$ 290,120.00
1-5810-007-231-	EMPLOYER-PAID HEALTH INS-EDUC MEDIA S	\$ 217,628.00	\$ 217,627.98	\$ 227,255.00
1-5830-007-131-	GUIDANCE COUNSELOR SALARY	\$ 3,080,981.00	\$ 3,080,980.99	\$ 2,991,270.00
1-5830-007-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COU	\$ 225,021.00	\$ 225,020.39	\$ 228,832.00
1-5830-007-221-	EMPLOYER'S RET CONTRIB-GUIDANCE COUN	\$ 431,044.00	\$ 431,043.74	\$ 425,876.00
1-5830-007-231-	EMPLOYER-PAID HEALTH INS-GUIDANCE COU	\$ 330,985.00	\$ 330,984.90	\$ 348,810.00
1-5840-007-131-	HEALTH EDUCATOR SALARY	\$ 49,030.00	\$ 49,030.00	\$ 49,030.00
1-5840-007-211-	HEALTH EDUCATOR-EMPLOYER'S SOCIAL SE	\$ 3,633.00	\$ 3,632.13	\$ 3,751.00
1-5840-007-221-	HEALTH EDUCATOR-EMPLOYER'S RET CONTR	\$ 6,977.00	\$ 6,977.00	\$ 7,203.00
1-5840-007-231-	HEALTH EDUCATOR-EMPLOYER-PAID HEALTH	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
	<b>Total Paid by State Allotment</b>	<b>\$ 7,619,031</b>	<b>\$ 7,307,899</b>	<b>\$ 7,292,259</b>
2-5110-007-187-	ELEM CURRICULUM SPEC-SALARY DIFFEREN	\$ -	\$ 25.42	\$ -
2-5110-007-232-	ELEM CURRICULUM SPEC - WORKERS COMP	\$ -	\$ 0.03	\$ -
2-5241-007-181-	SPEECH THERAPIST-BOARD CERT	\$ 26,298.00	\$ 26,297.98	\$ 26,757.00
2-5241-007-211-	SPEECH THERAPIST-BOARD CERT SOC SEC	\$ 2,012.00	\$ 2,011.79	\$ 2,047.00
2-5241-007-221-	SPEECH THERAPIST-BOARD CERT RETIRE	\$ 3,742.00	\$ 3,742.19	\$ 3,931.00
2-5241-007-232-	SPEECH THERAPIST-BOARD CERT-WORKERS	\$ 171.00	\$ 170.88	\$ -
2-5320-007-181-	LOCAL SUPPLEMENT-ATTD/SOCIAL WRK	\$ 8,254.00	\$ 8,253.87	\$ 7,737.00
2-5320-007-211-	SOCIAL SECURITY-ATTD/SOCIAL WRK	\$ 790.00	\$ 631.42	\$ 592.00
2-5320-007-221-	RETIREMENT CONTRIBUTION-ATTD/SOCIAL W	\$ 1,175.00	\$ 1,174.53	\$ 1,137.00
2-5320-007-232-	SOCIAL WORK SERVICES WORKERS COMP	\$ 42.00	\$ 53.80	\$ -
2-5810-007-131-	EDUCATIONAL MEDIA SPECIALIST SALARY	\$ -	\$ -	\$ 64,680.00
2-5810-007-181-	MEDIA CENTER SPECIALIST LOCAL SUPPLEM	\$ 194,407.00	\$ 193,631.08	\$ 183,292.00
2-5810-007-184-	LONGEVITY - LOCALLY PAID MEDIA SPECIALS	\$ 1,550.00	\$ 145.85	\$ -
2-5810-007-211-	EMPLOYER'S SOC SECURITY-MEDIA STF LOC	\$ 15,098.00	\$ 14,930.94	\$ 18,970.00
2-5810-007-221-	EMPLOYER'S RET CONTRIB-MEDIA STF LOC S	\$ 27,782.00	\$ 27,652.70	\$ 36,427.00
2-5810-007-231-	EMPLOYER-PAID HEALTH INS-EDUC MEDIA S	\$ 4,327.00	\$ 4,326.60	\$ 10,570.00
2-5810-007-232-	MEDIA CENTER SPECIALIST-WORKERS COMP	\$ 1,276.00	\$ 1,252.87	\$ -
2-5830-007-131-	GUIDANCE COUNSELOR SALARY	\$ 15,026.00	\$ 15,025.86	\$ 30,800.00
2-5830-007-162-	SUBSTITUTE FOR COUNSELOR	\$ -	\$ 2,275.00	\$ -
2-5830-007-181-	GUIDANCE COUNSELOR LOCAL SUPPLEMENT	\$ 259,939.00	\$ 259,938.64	\$ 254,605.00
2-5830-007-184-	LONGEVITY - LOCALLY PAID GUIDANCE COUN	\$ 2,836.00	\$ (172.61)	\$ -
2-5830-007-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COU	\$ 21,236.00	\$ 21,209.06	\$ 21,834.00
2-5830-007-221-	EMPLOYER'S RET CONTRIB-GUIDANCE COUN	\$ 37,741.00	\$ 37,741.16	\$ 40,959.00
2-5830-007-231-	EMPLOYER-PAID HEALTH INS-GUIDANCE COL	\$ 9,086.00	\$ 9,085.86	\$ 5,285.00
2-5830-007-232-	GUIDANCE COUNSELOR-WORKERS COMP	\$ 2,170.00	\$ 1,783.42	\$ -
2-5840-007-181-	HEALTH EDUCATOR-LOCAL SUPPLEMENT	\$ 5,737.00	\$ 5,736.51	\$ 5,737.00
2-5840-007-211-	HEALTH EDUCATOR-SOC SEC-LOCAL SUPPLE	\$ 439.00	\$ 438.84	\$ 439.00
2-5840-007-221-	HEALTH EDUCATOR-RET CON-LOCAL SUPPLE	\$ 816.00	\$ 816.31	\$ 843.00
2-5840-007-232-	WORKERS COMP	\$ -	\$ 37.31	\$ -

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2-6110-007-135-	LEAD TEACHER	\$ 70,200.00	\$ 70,200.00	\$ 54,648.00
2-6110-007-181-	REG ED CURR SUPPORT/DEV-LOCAL SUPPLE	\$ 8,213.00	\$ 8,213.40	\$ 4,590.00
2-6110-007-184-	LONGEVITY PAY	\$ 5,529.00	\$ 3,186.94	\$ 820.00
2-6110-007-188-	REG ED CURR SUPPORT/DEV-AL PAYOUT	\$ 7,977.00	\$ 7,977.30	\$ -
2-6110-007-211-	EMPLOYER'S SOC SECURITY	\$ 6,929.00	\$ 6,928.53	\$ 4,594.00
2-6110-007-221-	EMPLOYER'S RET CONTRIB	\$ 13,080.00	\$ 13,080.13	\$ 8,823.00
2-6110-007-231-	EMPLOYER-PAID HEALTH IN	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6110-007-232-	REG ED CURR SUPPORT/DEV - WORKERS CO	\$ 530.00	\$ 582.81	\$ -
2-6112-007-135-	CULTURAL ARTS LEAD TEACHER	\$ 73,236.00	\$ 73,236.00	\$ 53,004.00
2-6112-007-181-	CULTURAL ARTS SUP/DEV LOCAL SUPPLEME	\$ 8,569.00	\$ 8,568.60	\$ 4,452.00
2-6112-007-184-	LONGEVITY PAY	\$ 5,767.00	\$ 3,323.61	\$ 1,193.00
2-6112-007-185-	BONUS LEAVE PAYOUT	\$ 1,387.00	\$ 1,387.05	\$ -
2-6112-007-188-	ANNUAL LEAVE PAYOUT	\$ 8,322.00	\$ 8,322.30	\$ -
2-6112-007-211-	EMPLOYER'S SOC SECURITY-CULTURAL ARTS	\$ 7,216.00	\$ 7,216.01	\$ 4,487.00
2-6112-007-221-	EMPLOYER'S RET CONTRIB -CULTURAL ARTS	\$ 13,843.00	\$ 13,843.18	\$ 8,616.00
2-6112-007-231-	EMPLOYER-PAID HEALTH IN-CULTURAL ARTS	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6112-007-232-	CULTURAL ARTS - WORKERS COMP	\$ 552.00	\$ 617.14	\$ -
2-6117-007-135-	MATH LEAD TEACHER	\$ 72,260.00	\$ 72,259.50	\$ 91,896.00
2-6117-007-181-	MATH/SCIENCE SUP/DEV LOCAL SUPPLEMEN	\$ 9,936.00	\$ 9,936.46	\$ 9,936.00
2-6117-007-184-	LONGEVITY PAY	\$ 869.00	\$ 871.50	\$ 869.00
2-6117-007-211-	EMPLOYER'S SOC SECURITY-MATH LEAD TEA	\$ 6,203.00	\$ 6,202.79	\$ 7,857.00
2-6117-007-221-	EMPLOYER'S RET CONTRIB -MATH LEAD TEA	\$ 11,821.00	\$ 11,820.05	\$ 15,087.00
2-6117-007-231-	EMPLOYER-PAID HEALTH IN-MATH LEAD TEA	\$ 5,192.00	\$ 5,191.92	\$ 7,928.00
2-6117-007-232-	MATH/SCIENCE SPECIALIST-WORKERS COMF	\$ 667.00	\$ 538.21	\$ -
2-6840-007-135-	HEALTH SUPPORT SPECIALIST	\$ 57,728.00	\$ 57,728.00	\$ 57,728.00
2-6840-007-181-	HEALTH ED SUP/DEV - LOCAL SUPPLEMENT	\$ 8,180.00	\$ 8,179.20	\$ 6,616.00
2-6840-007-184-	LONGEVITY-HEALTH SUPPORT SPECIALIST	\$ 1,366.00	\$ 1,698.11	\$ 1,299.00
2-6840-007-187-	SUPPLEMENT TO BASE SALARY FOR HEALTH	\$ 1,079.00	\$ 1,078.20	\$ 2,965.00
2-6840-007-211-	EMPLOYER'S SOC SECURITY-HEALTH SUPP S	\$ 4,669.00	\$ 4,668.51	\$ 5,248.00
2-6840-007-221-	EMPLOYER'S RET CONTRIB -HEALTH SUPP S	\$ 9,727.00	\$ 9,726.37	\$ 10,078.00
2-6840-007-231-	EMPLOYER-PAID HEALTH IN-HEALTH SUPP S	\$ 5,192.00	\$ 5,191.92	\$ 11,085.00
2-6840-007-232-	HEALTH SUPPORT SPECIALIST - WORKERS C	\$ 444.00	\$ 446.41	\$ -
	<b>Total Paid by Local Current Expense</b>	<b>\$ 1,079,017</b>	<b>\$ 1,070,821</b>	<b>\$ 1,101,031</b>
	<b>Total Paid by All Funds</b>	<b>\$ 8,698,048</b>	<b>\$ 8,378,721</b>	<b>\$ 8,393,290</b>





# PRC 008

## 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 position is not allowable.

Part of the flexibility in the budget bill allowed LEA's to transfer funds from Teacher Assistants to hire teachers to serve K-12 via an ABC transfer. Buncombe County Schools took advantage of this flexibility in 2012-13 and may find this to be helpful in 2013-14 as the year progresses. The ABC transfer process was not allowed until much later in the fiscal year this year compared to last which is part of the reason why no such transfer has taken place thus far.

PRC 008 - Dollar Allotment K-3 Teacher				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-008-121-	TEACHER-ABC TRANSFER FUNDED FROM TA	\$ 2,036,124.00	\$ 2,036,052.14	
1-5110-008-211-	EMPLOYER'S SOC SECURITY-ABC TRAN TEAC	\$ 152,500.00	\$ 152,494.67	
1-5110-008-221-	EMPLOYER'S RET CONTRIB -ABC TRAN TEAC	\$ 279,209.00	\$ 279,209.22	
1-5110-008-231-	EMPLOYER-PAID HEALTH IN-ABC TRAN TEAC	\$ 279,638.00	\$ 279,638.11	
1-5112-008-121-	CULTURAL ARTS TEACHER SALARY	\$ 173,096.00	\$ 173,096.26	
1-5112-008-211-	CULTURAL ARTS SOCIAL SECURITY COST	\$ 13,091.00	\$ 13,091.22	
1-5112-008-221-	CULTURAL ARTS RETIREMENT CONTRIBUTION	\$ 21,461.00	\$ 21,461.50	
1-5112-008-231-	CULTURAL ARTS INSTR - HEALTH INSURANCE	\$ 26,392.00	\$ 26,392.26	
1-5113-008-121-	PHYSICAL EDUCATION INSTRUCTOR	\$ 155,283.00	\$ 155,282.56	
1-5113-008-211-	PHYSICAL EDUCATION SOCIAL SECURITY	\$ 11,802.00	\$ 11,801.95	
1-5113-008-221-	PHYSICAL EDUCATION RETIREMENT CONTRIB	\$ 22,097.00	\$ 22,096.60	
1-5113-008-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$ 25,830.00	\$ 25,829.79	
1-5114-008-121-	FOREIGN LANGUAGE INSTRUCTOR	\$ 97,066.00	\$ 97,066.00	
1-5114-008-211-	FOREIGN LANG INSTR - SOCIAL SECURITY	\$ 6,783.00	\$ 6,783.24	
1-5114-008-221-	FOREIGN LANGUAGE INSTR - RETIREMENT CO	\$ 13,895.00	\$ 13,895.22	
1-5114-008-231-	FOREIGN LANGUAGE INSTR - HEALTH INSURA	\$ 13,413.00	\$ 13,412.46	
1-5117-008-121-	MATH/SCIENCE INSTRUCTOR	\$ 444,549.00	\$ 444,548.96	
1-5117-008-211-	MATH/SCIENCE INSTR - SOCIAL SECURITY	\$ 33,319.00	\$ 33,319.17	
1-5117-008-221-	MATH/SCIENCE INSTR - RETIREMENT CONTRIB	\$ 58,652.00	\$ 58,651.77	
1-5117-008-231-	MATH/SCIENCE INSTR - HEALTH INSURANCE	\$ 49,324.00	\$ 49,323.24	
	<b>Total Paid by State Allotment</b>	<b>\$ 3,913,524</b>	<b>\$ 3,913,446</b>	<b>\$ -</b>

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2-5110-008-121-	TEACHER-ABC TRANSFER FUNDED FROM TA	\$ 9,451.00	\$ 9,451.00	\$ 1,302,180.00
2-5110-008-162-	TA TRADED FOR TEACHER - SUB	\$ 207.00	\$ 206.50	\$ -
2-5110-008-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$ -	\$ 214.89	\$ -
2-5110-008-181-	TA TRADED FOR TEACHER - LOCAL SUPPLEM	\$ 68,367.00	\$ 68,622.20	\$ 82,037.00
2-5110-008-211-	EMPLOYER'S SOC SECURITY-REG ED LOCAL	\$ 9,649.00	\$ 5,965.09	\$ 105,893.00
2-5110-008-221-	EMPLOYER'S RET CONTRIB-REG ED LOCAL S	\$ 17,948.00	\$ 10,965.44	\$ 203,341.00
2-5110-008-231-	ABC TRANSFER TEACHERS @ BMP HEALTH I	\$ 894.00	\$ 894.31	\$ 221,970.00
2-5110-008-232-	TEACHER - ABC - WORKERS COMP	\$ 1,640.00	\$ 506.58	\$ -
2-5112-008-121-	CULTURAL ARTS TEACHER	\$ 27,695.00	\$ 27,695.00	\$ 92,400.00
2-5112-008-162-	SUBSTITUTE TEACHER	\$ 1,208.00	\$ 1,207.50	\$ -
2-5112-008-181-	LOCAL SUPPLEMENT	\$ 7,374.00	\$ 7,373.52	\$ 5,821.00
2-5112-008-211-	EMPLOYER'S SOC SECURITY-REG ED LOCAL	\$ 2,747.00	\$ 2,915.28	\$ 7,514.00
2-5112-008-221-	EMPLOYER'S RET CONTRIB-REG ED LOCAL S	\$ 4,991.00	\$ 5,302.35	\$ 14,429.00
2-5112-008-231-	HEALTH INSURANCE	\$ 2,596.00	\$ 2,595.96	\$ 15,855.00
2-5112-008-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ 76.00	\$ 252.67	\$ -
2-5113-008-121-	PHYSICAL EDUCATION INSTRUCTOR	\$ -	\$ -	\$ 123,200.00
2-5113-008-181-	LOCAL SUPPLEMENT	\$ 7,762.00	\$ 7,761.50	\$ 7,762.00
2-5113-008-211-	PHYSICAL EDUCATION SOCIAL SECURITY	\$ 594.00	\$ 593.60	\$ 10,019.00
2-5113-008-221-	PHYSICAL EDUCATION RETIREMENT CONTRIB	\$ 1,105.00	\$ 1,104.40	\$ 19,238.00
2-5113-008-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$ -	\$ (2,076.78)	\$ 21,140.00
2-5113-008-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ 76.00	\$ 50.06	\$ -
2-5114-008-121-	FOREIGN LANGUAGE INSTRUCTOR	\$ -	\$ -	\$ 61,600.00
2-5114-008-162-	SUBSTITUTE FOR FORIEGN LANGUAGE TEAC	\$ -	\$ 30.16	\$ -
2-5114-008-167-	TEACHER ASSISTANT SUBBING FOR TEACHE	\$ -	\$ 52.20	\$ -
2-5114-008-181-	LOCAL SUPPLEMENT	\$ 2,494.00	\$ 2,493.19	\$ 3,881.00
2-5114-008-211-	EMPLOYER'S SOCIAL SECURITY-FOREIGN LA	\$ 191.00	\$ 190.68	\$ 5,009.00
2-5114-008-221-	EMPLOYER'S RETIREMENT CONT-FOREIGN LA	\$ 272.00	\$ 271.94	\$ 9,619.00
2-5114-008-231-	EMPLOYER'S RETIREMENT CONT-FOREIGN LA	\$ -	\$ -	\$ 10,570.00
2-5114-008-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ 29.00	\$ 11.02	\$ -
2-5117-008-121-	MATH TEACHER	\$ -	\$ -	\$ 403,480.00
2-5117-008-181-	LOCAL SUPPLEMENT	\$ 16,843.00	\$ 16,842.64	\$ 25,419.00
2-5117-008-211-	EMPLOYER'S SOC SECURITY-REG ED LOCAL	\$ 1,289.00	\$ 1,288.08	\$ 32,811.00
2-5117-008-221-	EMPLOYERS RET CONTRIB- MATH/SCIENCE T	\$ 2,397.00	\$ 2,396.54	\$ 63,005.00
2-5117-008-231-	EMPLOYER PAID HEALTH INS	\$ -	\$ 432.66	\$ 68,705.00
2-5117-008-232-	MATH/SCIENCE CLASSROOM INSTR - WORK C	\$ 184.00	\$ 109.80	\$ -
2-5120-008-121-	CTE-EXTENDED EMPLOYMENT	\$ -	\$ -	\$ 30,800.00
2-5120-008-181-	LOCAL SUPPLEMENT-CTE TEACHER	\$ -	\$ -	\$ 1,940.00
2-5120-008-211-	SOCIAL SECURITY CTE-EXTENDED EMPLOYM	\$ -	\$ -	\$ 2,504.00
2-5120-008-221-	RETIREMENT CTE-EXTENDED EMPLOYMENT	\$ -	\$ -	\$ 4,811.00
2-5120-008-231-	HEALTH INSURANCE PREMIUMS	\$ -	\$ -	\$ 5,285.00
2-5210-008-121-	SPECIAL ED TEACHER - LICENSURE ISSUE	\$ 30,800.00	\$ 30,800.00	\$ -
2-5210-008-162-	SUBSTITUTE TEACHER	\$ -	\$ 210.00	\$ -
2-5210-008-181-	LSU FOR SPECIAL ED TEACHER-LICENSURE I	\$ 3,880.00	\$ -	\$ -
2-5210-008-211-	EMPLOYER'S SOCIAL SECURITY-SPECIAL ED	\$ 2,505.00	\$ 2,357.45	\$ -
2-5210-008-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 4,659.00	\$ 4,382.80	\$ -
2-5210-008-231-	EMPLOYER'S HOSPITALIZATION	\$ 3,894.00	\$ 3,893.94	\$ -
2-5210-008-232-	WORKERS COMP PREMIUMS	\$ 215.00	\$ 204.23	\$ -
2-5213-008-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ (259.59)	\$ -
2-5213-008-232-	RESOURCE TEACHER - WORKERS COMP	\$ -	\$ (0.04)	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 234,032</b>	<b>\$ 217,309</b>	<b>\$ 2,962,238</b>
	<b>Total Paid by All Funds</b>	<b>\$ 4,147,556</b>	<b>\$ 4,130,755</b>	<b>\$ 2,962,238</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 2012-13, the State paid out just over \$3 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 budgeted 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.

Beginning in 2013-14 the State Chart of Accounts has been updated for the payment of the new 1% reserve, as required by 2013 HB4. For payment of the 1% reserve for state paid employees State PRC 009 will be used and for locally paid employees the burden will be on local funds. The expenditure will be coded to the purpose code of the original salary, PRC 009, with object code 233. For federal employees, the 1% reserve only, will be available in each respective federal PRC and coded with the purpose code of the salary and object code 233. The unemployment object code will also be added to PRC 035 for Child Nutrition employees. It is estimated the cost of this new requirement will be around \$120,000 of local funds.

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PRC 009 - Non-Contributory Employee Benefits				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-009-184-	LONGEVITY PAY-OTHER REG EDUCATION STA	\$ 818,811.00	\$ 537,688.78	\$ 572,019.00
1-5110-009-185-	OTHER REG EDUC STAFF-BONUS LEAVE PAY	\$ 40,432.00	\$ 22,810.26	\$ 40,432.00
1-5110-009-186-	SHORT TERM DISABILTY BEYOND 6 MONTHS	\$ 5,000.00	\$ (82,682.53)	\$ 5,000.00
1-5110-009-188-	OTHER REG EDUC STAFF-ANNUAL LEAVE PA	\$ 276,000.00	\$ 363,234.95	\$ 276,000.00
1-5110-009-189-	SHORT TERM DISABILITY-INSTRUCTIONAL STA	\$ 10,000.00	\$ 60,713.33	\$ 10,000.00
1-5110-009-211-	SOC SECURITY-OTHER REG EDUC LEAVE PA	\$ 66,021.00	\$ 79,041.34	\$ 66,021.00
1-5110-009-221-	RET CONTRIB-OTHER REG EDUC LEAVE PAYC	\$ 121,599.00	\$ 136,249.35	\$ 125,530.00
1-5110-009-231-	HOSPITALIZATION - DISABILITY	\$ -	\$ (24,416.15)	\$ -
1-5112-009-184-	LONGEVITY PAY	\$ 52,692.00	\$ 57,455.14	\$ 52,692.00
1-5112-009-185-	BONUS LEAVE PAYOUT-CULTURAL ARTS	\$ -	\$ 1,209.10	\$ -
1-5112-009-186-	SHORT TERM DISABILTY BEYOND 6 MONTHS	\$ -	\$ 14,999.40	\$ -
1-5112-009-188-	ANNUAL LEAVE PAYOUT-CULTURAL ARTS	\$ 13,000.00	\$ 9,889.03	\$ 13,000.00
1-5112-009-189-	DISABILITY	\$ 9,000.00	\$ 10,740.27	\$ 9,000.00
1-5112-009-211-	CULTURAL ARTS TEACHER SOC SECURITY	\$ 5,714.00	\$ 6,620.86	\$ 5,714.00
1-5112-009-221-	CULTURAL ARTS TEACHER RET CONTRIBUTIO	\$ 10,629.00	\$ 10,725.79	\$ 10,973.00
1-5112-009-231-	EMPLOYER'S HOSPITALIZATION-DISABILITY	\$ 2,163.00	\$ 4,110.27	\$ 2,200.00
1-5113-009-184-	LONGEVITY PAY	\$ 50,910.00	\$ 49,185.50	\$ 50,910.00
1-5113-009-188-	ANNUAL LEAVE PAYOUT-PHYSICAL EDUCATIO	\$ 13,000.00	\$ 4,460.05	\$ 13,000.00
1-5113-009-211-	SOCIAL SECURITY	\$ 4,890.00	\$ 4,103.95	\$ 4,890.00
1-5113-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 9,095.00	\$ 7,637.14	\$ 9,389.00
1-5114-009-184-	LONGEVITY PAYOUT-FOREIGN LANG TEACHE	\$ 12,304.00	\$ 13,473.33	\$ 12,304.00
1-5114-009-188-	ANNUAL LEAVE PAYOUT-FOREIGN LANGUAG	\$ 17,000.00	\$ 2,903.60	\$ 17,000.00
1-5114-009-211-	EMPLOYER'S SOC SEC-FOREIGN LANG TEAC	\$ 2,242.00	\$ 1,892.65	\$ 2,242.00
1-5114-009-221-	EMPLOYER'S RET CONT-FOREIGN LANG TEAC	\$ 4,170.00	\$ 3,265.12	\$ 4,305.00
1-5115-009-184-	LONGEVITY PAY	\$ 557.00	\$ 556.65	\$ 557.00
1-5115-009-211-	LONGEVITY PAY	\$ 43.00	\$ 42.58	\$ 43.00
1-5115-009-221-	LONGEVITY PAY	\$ 79.00	\$ 79.21	\$ 82.00
1-5117-009-184-	LONGEVITY PAY	\$ 123,690.00	\$ 138,313.53	\$ 123,690.00
1-5117-009-185-	MATH/SCIENCE STAFF-BONUS LEAVE PAYOU	\$ -	\$ 2,315.31	\$ -
1-5117-009-186-	DISABILITY PAY	\$ 5,000.00	\$ -	\$ 5,000.00
1-5117-009-188-	ANNUAL LEAVE PAYOUT-MATH/SCIENCE TEA	\$ 40,000.00	\$ 96,699.48	\$ 40,000.00
1-5117-009-189-	SHORT TERM DISABILITY	\$ 15,000.00	\$ -	\$ 15,000.00
1-5117-009-211-	LONGEVITY PAY	\$ 14,052.00	\$ 18,197.79	\$ 14,052.00
1-5117-009-221-	LONGEVITY PAY	\$ 25,955.00	\$ 32,063.86	\$ 26,794.00
1-5117-009-231-	EMPLOYER'S HEALTH INSURANCE COST	\$ 2,163.00	\$ -	\$ 2,200.00
1-5121-009-184-	LONGEVITY PAY	\$ -	\$ (303.41)	\$ -
1-5121-009-188-	ANNUAL LEAVE PAYOUT	\$ 2,500.00	\$ (2,316.83)	\$ 2,500.00
1-5121-009-211-	LONGEVITY PAY	\$ 191.00	\$ (1,353.87)	\$ 191.00
1-5121-009-221-	LONGEVITY PAY	\$ 356.00	\$ (2,518.41)	\$ 368.00
1-5122-009-188-	ANNUAL LEAVE PAYOUT-TEACH PAID FROM C	\$ 1,000.00	\$ -	\$ 1,000.00
1-5122-009-211-	LONGEVITY PAY	\$ 76.00	\$ -	\$ 76.00
1-5122-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 142.00	\$ -	\$ 147.00
1-5123-009-211-	LONGEVITY PAY	\$ -	\$ (26.45)	\$ -
1-5123-009-221-	LONGEVITY PAY	\$ -	\$ (49.21)	\$ -
1-5124-009-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 4,105.04	\$ -
1-5124-009-211-	LONGEVITY PAY	\$ -	\$ 318.20	\$ -
1-5124-009-221-	LONGEVITY PAY	\$ -	\$ 594.75	\$ -
1-5126-009-188-	ANNUAL LEAVE PAYOUT	\$ 8,000.00	\$ -	\$ 8,000.00
1-5126-009-211-	LONGEVITY PAY	\$ 612.00	\$ (26.82)	\$ 612.00
1-5126-009-221-	LONGEVITY PAY	\$ 1,138.00	\$ (49.89)	\$ 1,175.00

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1-5128-009-188-	ANNUAL LEAVE PAYOUT	\$ 1,000.00	\$ -	\$ 1,000.00
1-5128-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 76.00	\$ -	\$ 76.00
1-5128-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 142.00	\$ -	\$ 147.00
1-5210-009-184-	LONGEVITY	\$ 23,946.00	\$ 25,696.83	\$ 23,946.00
1-5210-009-186-	DISABILITY	\$ 16,000.00	\$ -	\$ 16,000.00
1-5210-009-188-	ANNUAL LEAVE PAYOUT-CHILD.WITH DISABIL	\$ 7,500.00	\$ 3,366.88	\$ 7,500.00
1-5210-009-189-	SHORT TERM DISABILITY	\$ -	\$ 7,474.61	\$ -
1-5210-009-211-	SOC SECURITY- CHILDREN W/ DISABILITIES	\$ 3,630.00	\$ 3,305.58	\$ 3,630.00
1-5210-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 6,751.00	\$ 4,932.59	\$ 6,969.00
1-5210-009-231-	EMPLOYERS HEALTH INSURANCE	\$ 7,000.00	\$ 5,478.78	\$ 7,120.00
1-5211-009-184-	LONGEVITY	\$ 2,319.00	\$ 1,118.70	\$ 2,319.00
1-5211-009-186-	DISABILITY	\$ -	\$ 10,125.76	\$ -
1-5211-009-189-	DISABILITY	\$ 1,500.00	\$ 5,062.81	\$ 1,500.00
1-5211-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 293.00	\$ 404.03	\$ 293.00
1-5211-009-231-	HOSPITALIZATION	\$ 384.00	\$ 3,028.62	\$ 391.00
1-5212-009-184-	LONGEVITY PAY	\$ 49,515.00	\$ 29,605.95	\$ 49,515.00
1-5212-009-185-	SELF-CONTAINED CLASS STAFF-BONUS LEAV	\$ -	\$ 1,433.61	\$ -
1-5212-009-188-	SELF CONTAINED CLASS STAFF-ANNUAL LEA	\$ 22,000.00	\$ 19,856.41	\$ 22,000.00
1-5212-009-211-	SOC SECURITY-LEAVE PAYOUT SELF CONTA	\$ 5,471.00	\$ 4,331.30	\$ 5,471.00
1-5212-009-221-	RET CONTRIB-LEAVE PAYOUT SELF CONTAIN	\$ 6,476.00	\$ 8,095.92	\$ 6,685.00
1-5212-009-231-	HOSPITAL INSURANCE	\$ 432.00	\$ -	\$ 440.00
1-5213-009-184-	LONGEVITY PAY-RESOURCE CLASS TEACHE	\$ 69,748.00	\$ 72,833.80	\$ 69,748.00
1-5213-009-185-	BONUS LEAVE PAYOUT	\$ -	\$ 2,546.85	\$ -
1-5213-009-188-	RESOURCE CLASSROOM ANNUAL LEAVE PA	\$ -	\$ 36,610.52	\$ -
1-5213-009-189-	DISABILITY	\$ -	\$ 5,791.99	\$ -
1-5213-009-211-	LONGEVITY PAY	\$ 5,335.00	\$ 10,033.62	\$ 5,335.00
1-5213-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 9,047.00	\$ 17,484.98	\$ 9,339.00
1-5213-009-231-	EMPLOYERS HEALTH INSURANCE	\$ -	\$ 865.32	\$ -
1-5214-009-184-	LONGEVITY PAY	\$ 2,891.00	\$ 2,891.27	\$ 2,891.00
1-5214-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 221.00	\$ 221.19	\$ 221.00
1-5214-009-221-	RETIREMENT - LONGEVITY PAY	\$ 411.00	\$ 411.41	\$ 424.00
1-5215-009-184-	LONGEVITY PAY	\$ 6,914.00	\$ 6,553.77	\$ 6,914.00
1-5215-009-188-	ANNUAL LEAVE PAYOUT-ASSISTANT PRINCIP	\$ 2,000.00	\$ 2,162.44	\$ 2,000.00
1-5215-009-211-	LONGEVITY PAY	\$ 682.00	\$ 615.41	\$ 682.00
1-5215-009-221-	LONGEVITY PAY	\$ 1,269.00	\$ 1,144.76	\$ 1,310.00
1-5218-009-184-	LONGEVITY PAY	\$ 1,919.00	\$ 1,577.26	\$ 1,919.00
1-5218-009-188-	ANNUAL LEAVE PAYOUT	\$ 1,500.00	\$ 1,516.27	\$ 1,500.00
1-5218-009-211-	LONGEVITY PAY	\$ 262.00	\$ 103.09	\$ 262.00
1-5218-009-221-	LONGEVITY PAY	\$ 486.00	\$ 191.76	\$ 502.00
1-5220-009-184-	LONGEVITY PAY	\$ 10,018.00	\$ 10,351.21	\$ 10,018.00
1-5220-009-188-		\$ 12,000.00	\$ -	\$ 12,000.00
1-5220-009-211-	LONGEVITY PAY	\$ 1,684.00	\$ 791.73	\$ 1,684.00
1-5220-009-221-	LONGEVITY PAY	\$ 3,134.00	\$ 1,472.71	\$ 3,235.00
1-5230-009-184-	LONGEVITY PAYMENT	\$ 832.00	\$ (3,936.09)	\$ 832.00
1-5230-009-211-	EMPLOYER'S SOC SEC-PRESCHOOL SPEACH	\$ 64.00	\$ 63.67	\$ 64.00
1-5230-009-221-	EMPLOYER'S RET CONT-PRESCHOOL SPEAC	\$ 118.00	\$ 118.42	\$ 122.00
1-5231-009-184-	LONGEVITY PAY	\$ 3,730.00	\$ 7,928.70	\$ 3,730.00
1-5231-009-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 15,651.90	\$ -
1-5231-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 285.00	\$ 1,983.52	\$ 285.00
1-5231-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 531.00	\$ 3,689.63	\$ 548.00
1-5232-009-188-	ANNUAL LEAVE PAYOUT-CHILD.WITH DISABIL	\$ -	\$ 257.18	\$ -
1-5232-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ 19.68	\$ -
1-5232-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ 37.78	\$ -



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1-5235-009-184-	LONGEVITY PAY	\$ 2,497.00	\$ 4,743.54	\$ 2,497.00
1-5235-009-211-	LONGEVITY PAY	\$ 191.00	\$ 1,038.09	\$ 191.00
1-5235-009-221-	LONGEVITY PAY	\$ 355.00	\$ 1,931.00	\$ 366.00
1-5241-009-184-	LONGEVITY PAY	\$ 18,645.00	\$ 22,096.79	\$ 18,645.00
1-5241-009-185-	BUNUS LEAVE PAYOUT	\$ -	\$ 1,260.90	\$ -
1-5241-009-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 6,571.71	\$ -
1-5241-009-211-	SOCIAL SECURITY	\$ 1,426.00	\$ 2,786.61	\$ 1,426.00
1-5241-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 2,654.00	\$ 5,221.70	\$ 2,740.00
1-5242-009-184-	LONGEVITY PAY	\$ 4,654.00	\$ 5,041.02	\$ 4,654.00
1-5242-009-188-	ANNUAL LEAVE PAYOUT	\$ 8,000.00	\$ 6,421.29	\$ 8,000.00
1-5242-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 968.00	\$ 861.06	\$ 968.00
1-5242-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,800.00	\$ 1,631.10	\$ 1,858.00
1-5243-009-184-	LONGEVITY PAY	\$ 4,977.00	\$ 2,799.69	\$ 4,977.00
1-5243-009-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 17.69	\$ -
1-5243-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 380.00	\$ 215.55	\$ 380.00
1-5243-009-221-	EMPLOYERS RETIREMENT CONTRIBUTIO	\$ 709.00	\$ 400.91	\$ 732.00
1-5260-009-184-	LONGEVITY PAYMENT	\$ -	\$ (2,296.27)	\$ -
1-5261-009-184-	LONGEVITY PAY	\$ 16,817.00	\$ 19,424.02	\$ 16,817.00
1-5261-009-188-	AIG TEACHER ANNUAL LEAVE PAYOUT	\$ -	\$ 8,228.93	\$ -
1-5261-009-211-	LONGEVITY PAY	\$ 1,286.00	\$ 2,824.04	\$ 1,286.00
1-5261-009-221-	LONGEVITY PAY	\$ 2,044.00	\$ 4,230.58	\$ 2,110.00
1-5262-009-184-	LONGEVITY PAY	\$ 8,015.00	\$ 8,289.38	\$ 8,015.00
1-5262-009-188-	ANNUAL LEAVE PAYOUT-MIDDLE SCHOOL AIG	\$ 2,400.00	\$ 4,657.83	\$ 2,400.00
1-5262-009-211-	LONGEVITY PAY	\$ 796.00	\$ 975.45	\$ 796.00
1-5262-009-221-	LONGEVITY PAY	\$ 1,066.00	\$ 1,259.67	\$ 1,100.00
1-5270-009-184-	LONGEVITY PAY	\$ 11,405.00	\$ 13,336.02	\$ 11,405.00
1-5270-009-186-	SHORT TERM DISABILTY BEYOND 6 MONTHS	\$ 16,000.00	\$ -	\$ 16,000.00
1-5270-009-188-	ESL TEACHER ANNUAL LEAVE PAYOUT	\$ 1,200.00	\$ 9,018.93	\$ 1,200.00
1-5270-009-189-	DISABILITY	\$ 10,000.00	\$ -	\$ 10,000.00
1-5270-009-211-	LONGEVITY PAY	\$ 2,953.00	\$ 3,324.75	\$ 2,953.00
1-5270-009-221-	LONGEVITY PAY	\$ 5,494.00	\$ 6,184.50	\$ 5,672.00
1-5310-009-184-	LONGEVITY	\$ 4,006.00	\$ 5,989.24	\$ 4,006.00
1-5310-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 306.00	\$ 306.51	\$ 306.00
1-5310-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 570.00	\$ 570.17	\$ 588.00
1-5311-009-184-	LONGEVITY PAY	\$ 4,841.00	\$ 4,840.58	\$ 4,841.00
1-5311-009-186-	DISABILITY	\$ 10,000.00	\$ -	\$ 10,000.00
1-5311-009-188-	ANNUAL LEAVE PAYOUT	\$ 700.00	\$ -	\$ 700.00
1-5311-009-189-	DISABILITY-BEYOND SIX MONTHS	\$ 2,800.00	\$ 1,295.58	\$ 2,800.00
1-5311-009-211-	LONGEVITY PAY	\$ 1,403.00	\$ 469.42	\$ 1,403.00
1-5311-009-221-	LONGEVITY PAY	\$ 2,310.00	\$ 688.82	\$ 2,385.00
1-5313-009-184-	LONGEVITY	\$ 1,041.00	\$ 1,041.01	\$ 1,041.00
1-5313-009-188-	ANNUAL LEAVE PAY-OUT	\$ 600.00	\$ 179.98	\$ 600.00
1-5313-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 126.00	\$ 93.40	\$ 126.00
1-5313-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 233.00	\$ 173.75	\$ 241.00
1-5314-009-184-	LONGEVITY-ISS ASSISTANT	\$ 1,185.00	\$ 461.92	\$ 1,185.00
1-5314-009-188-	ANNUAL LEAVE PAYOUT-ISS ASSISTANT	\$ 500.00	\$ 255.94	\$ 500.00
1-5314-009-211-	EMPLOYER'S SOC SECURITY-ISS ASSISTANT	\$ 129.00	\$ 54.92	\$ 129.00
1-5314-009-221-	EMPLOYER'S RET CONTRIB -ISS ASSISTANT	\$ 240.00	\$ 102.15	\$ 248.00
1-5316-009-184-	LONGEVITY	\$ 4,725.00	\$ 4,725.47	\$ 4,725.00
1-5316-009-211-	SOCIAL SECURITY	\$ 361.00	\$ 361.51	\$ 361.00
1-5316-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 672.00	\$ 672.40	\$ 694.00
1-5317-009-184-	LONGEVITY	\$ 3,416.00	\$ 3,369.44	\$ 3,416.00
1-5317-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 261.00	\$ 257.77	\$ 261.00
1-5317-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 486.00	\$ 482.23	\$ 502.00

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1-5318-009-184-	LONGEVITY PAY	\$ 2,501.00	\$ 2,501.46	\$ 2,501.00
1-5318-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 191.00	\$ 191.37	\$ 191.00
1-5318-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 356.00	\$ 355.96	\$ 368.00
1-5320-009-184-	LONGEVITY	\$ 7,970.00	\$ 8,013.73	\$ 7,970.00
1-5320-009-188-	ANNUAL LEAVE PAY-OUT	\$ 3,000.00	\$ 395.91	\$ 3,000.00
1-5320-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 840.00	\$ 632.26	\$ 840.00
1-5320-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,560.00	\$ 1,176.00	\$ 1,610.00
1-5325-009-184-	LONGEVITY PAY	\$ 1,098.00	\$ 1,097.84	\$ 1,098.00
1-5325-009-211-	SOCIAL SECURITY	\$ 84.00	\$ 84.00	\$ 84.00
1-5325-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 156.00	\$ 156.24	\$ 161.00
1-5330-009-184-		\$ -	\$ (106.28)	\$ -
1-5331-009-184-	LONGEVITY PAY	\$ 31,214.00	\$ 33,441.30	\$ 31,214.00
1-5331-009-185-	BONUS LEAVE PAYOUT	\$ 1,300.00	\$ 1,303.85	\$ 1,300.00
1-5331-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 1,000.00	\$ 1,876.13	\$ 1,000.00
1-5331-009-188-	ANNUAL LEAVE PAYOUT	\$ 500.00	\$ 15,773.48	\$ 500.00
1-5331-009-211-	LONGEVITY PAY	\$ 2,602.00	\$ 4,542.47	\$ 2,602.00
1-5331-009-221-	LONGEVITY PAY	\$ 4,840.00	\$ 8,449.57	\$ 4,996.00
1-5331-009-231-	HOSPITALIZATION - DISABILITY	\$ 1,298.00	\$ -	\$ 1,321.00
1-5333-009-184-	LONGEVITY PAY	\$ 2,768.00	\$ 3,934.32	\$ 2,768.00
1-5333-009-185-	REMEDIATION STAFF-BONUS LEAVE PAYOUT	\$ -	\$ 2.69	\$ -
1-5333-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 500.00	\$ 937.94	\$ 500.00
1-5333-009-188-	REMEDIATION STAFF ANNUAL LEAVE PAYOUT	\$ 6,300.00	\$ 5,519.11	\$ 6,300.00
1-5333-009-189-	SHORT TERM DISABILITY-REMEDIATION ASST	\$ 700.00	\$ 637.30	\$ 700.00
1-5333-009-211-	SOC SECURITY-REMEDIATION STAFF LEAVE	\$ 786.00	\$ 772.14	\$ 786.00
1-5333-009-221-	RET CONTRIB-REMEDIATION STAFF LEAVE PA	\$ 1,461.00	\$ 1,336.17	\$ 1,508.00
1-5333-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 847.00	\$ -	\$ 881.00
1-5401-009-184-	PRINCIPAL LONGEVITY	\$ 83,872.00	\$ 79,109.61	\$ 83,872.00
1-5401-009-185-	SCHOOL PRINCIPAL - BONUS LEAVE	\$ -	\$ 1,147.85	\$ -
1-5401-009-188-	PRINCIPAL ANNUAL LEAVE PAYOUT	\$ 25,000.00	\$ 23,502.71	\$ 25,000.00
1-5401-009-189-	DISABILITY-BEYOND SIX MONTHS	\$ 3,700.00	\$ 1,515.48	\$ 3,700.00
1-5401-009-211-	PRINCIPAL PAY OUT SOCIAL SECURITY	\$ 6,532.00	\$ 7,216.55	\$ 6,532.00
1-5401-009-221-	PRINCIPAL PAY OUT RETIREMENT CONTRIBU	\$ 16,019.00	\$ 13,260.41	\$ 16,537.00
1-5401-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 865.00	\$ -	\$ 881.00
1-5402-009-184-	LONGEVITY PAY	\$ 36,673.00	\$ 41,010.09	\$ 36,673.00
1-5402-009-185-	BONUS LEAVE PAYOUT	\$ -	\$ 1,379.50	\$ -
1-5402-009-186-	SHORT TERM DISABILITY	\$ 18,000.00	\$ 6,307.18	\$ 18,000.00
1-5402-009-188-	ANNUAL LEAVE PAYOUT-ASSISTANT PRINCIP	\$ 14,500.00	\$ 26,433.27	\$ 14,500.00
1-5402-009-189-	DISABILITY-BEYOND SIX MONTHS	\$ 500.00	\$ 7,176.76	\$ 500.00
1-5402-009-211-	EMPLOYER'S SOC SECURITY-AP ANNUAL LV	\$ 5,331.00	\$ 5,805.83	\$ 5,331.00
1-5402-009-221-	EMPLOYER'S SOC SECURITY-TERMINAL PAYM	\$ 9,716.00	\$ 9,571.23	\$ 10,030.00
1-5402-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 2,596.00	\$ 1,546.33	\$ 2,643.00
1-5403-009-184-	LONGEVITY PAY	\$ 24,169.00	\$ -	\$ 24,169.00
1-5403-009-186-	DISABILITY	\$ -	\$ 3,878.20	\$ -
1-5403-009-211-	LONGEVITY PAY	\$ 1,849.00	\$ -	\$ 1,849.00
1-5403-009-221-	LONGEVITY PAY	\$ 3,439.00	\$ (322.86)	\$ 3,550.00
1-5403-009-231-	HOSPITALIZATION - DISABILITY	\$ -	\$ 591.45	\$ -
1-5404-009-186-	DISABILITY	\$ 2,600.00	\$ 5,985.45	\$ 2,600.00
1-5404-009-231-	HOSPITALIZATION	\$ 865.00	\$ 2,163.30	\$ 881.00
1-5810-009-184-	LONGEVITY PAY	\$ 44,432.00	\$ 46,934.57	\$ 44,432.00
1-5810-009-185-	BONUS LEAVE PAYOUT	\$ -	\$ 5,005.90	\$ -
1-5810-009-186-	DISABILITY	\$ 1,200.00	\$ -	\$ 1,200.00
1-5810-009-188-	EDCATIONAL MEDIA ANNUAL LEAVE PAYOUT	\$ 8,300.00	\$ 33,366.12	\$ 8,300.00
1-5810-009-211-	LONGEVITY PAY	\$ 4,126.00	\$ 6,975.19	\$ 4,126.00
1-5810-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 7,675.00	\$ 12,913.32	\$ 7,923.00
1-5820-009-184-	LONGEVITY PAY-STUDENT ACCOUNTING SER	\$ -	\$ (102.33)	\$ -



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1-5830-009-184-	LONGEVITY PAY	\$ 45,521.00	\$ 47,601.29	\$ 45,521.00
1-5830-009-188-	ANNUAL LEAVE PAYOUT-GUIDANCE	\$ 16,500.00	\$ 15,401.38	\$ 16,500.00
1-5830-009-189-	SICK LEAVE PAYOUT	\$ 60,000.00	\$ 7,735.51	\$ 60,000.00
1-5830-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 9,334.00	\$ 5,955.47	\$ 9,334.00
1-5830-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 17,364.00	\$ 10,386.47	\$ 17,926.00
1-5830-009-231-	EMPLOYERS HOSPITALIZATION	\$ -	\$ 1,297.98	\$ -
1-5831-009-184-	LONGEVITY PAY	\$ -	\$ 0.04	\$ -
1-5831-009-211-	LONGEVITY PAY	\$ -	\$ (35.94)	\$ -
1-5831-009-221-	LONGEVITY PAY	\$ -	\$ (66.85)	\$ -
1-5832-009-184-	LONGEVITY PAY	\$ 3,557.00	\$ 3,556.58	\$ 3,557.00
1-5832-009-188-	ANNUAL LEAVE PAYOUT	\$ 600.00	\$ -	\$ 600.00
1-5832-009-211-	LONGEVITY PAY	\$ 403.00	\$ 173.33	\$ 403.00
1-5832-009-221-	LONGEVITY PAY	\$ 322.00	\$ 322.42	\$ 332.00
1-5840-009-184-	LONGEVITY	\$ 3,721.00	\$ 3,799.94	\$ 3,721.00
1-5840-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 285.00	\$ 284.64	\$ 285.00
1-5840-009-221-	EMPLOYER'S RETIREMENT CONT - LONGEVIT	\$ 530.00	\$ 529.47	\$ 547.00
1-5861-009-184-	LONGEVITY PAY	\$ -	\$ 245.48	\$ -
1-5861-009-185-	BONUS LEAVE PAYOUT	\$ 900.00	\$ -	\$ 900.00
1-5861-009-188-	ANNUAL LEAVE PAYOUT	\$ 8,200.00	\$ -	\$ 8,200.00
1-5861-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 696.00	\$ -	\$ 696.00
1-5861-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 1,295.00	\$ -	\$ 1,337.00
1-5862-009-188-	ANNUAL LEAVE PAYOUT	\$ 500.00	\$ -	\$ 500.00
1-5862-009-211-	EMPLOYER'S SOCIAL SECURITY MATCH	\$ 38.00	\$ -	\$ 38.00
1-5862-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 71.00	\$ -	\$ 73.00
1-6110-009-184-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$ 7,378.00	\$ 8,333.82	\$ -
1-6110-009-211-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$ 564.00	\$ 564.38	\$ -
1-6110-009-221-	LONGEVITY ELEMENTARY CURRICULUM DIRE	\$ 1,050.00	\$ 1,049.82	\$ -
1-6120-009-184-	LONGEVITY PAY	\$ 5,673.00	\$ 3,948.44	\$ 3,188.00
1-6120-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 2,031.00	\$ 243.86	\$ 244.00
1-6120-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 2,766.00	\$ 453.62	\$ 469.00
1-6200-009-184-	LONGEVITY	\$ -	\$ (3,684.77)	\$ -
1-6201-009-184-	LONGEVITY	\$ 11,998.00	\$ 15,320.45	\$ 9,366.00
1-6201-009-185-	BONUS LEAVE PAYOUT-DIRECTOR OF SPEC	\$ 4,875.00	\$ 8,656.75	\$ -
1-6201-009-188-	ANNUAL LEAVE PAYOUT	\$ 19,750.00	\$ 14,287.50	\$ 10,000.00
1-6201-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 1,558.00	\$ 2,737.24	\$ 1,481.00
1-6201-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 2,899.00	\$ 5,091.52	\$ 2,845.00
1-6201-009-231-	EMPLOYER-PAID HEALTH IN-CUSTODIAN PAY	\$ -	\$ -	\$ 440.00
1-6202-009-184-	LONGEVITY PAY	\$ 882.00	\$ 610.77	\$ 882.00
1-6202-009-211-	EMPLOYER'S SOC SECURITY-PAYOUT PEP D	\$ 67.00	\$ 46.73	\$ 67.00
1-6202-009-221-	EMPLOYER'S RET CONTRIB-PAYOUT PEP DIR	\$ 126.00	\$ 86.91	\$ 130.00
1-6540-009-184-	LONGEVITY PAY	\$ 49,648.00	\$ 30,587.55	\$ 49,429.00
1-6540-009-185-	CUSTODIAN BONUS LEAVE PAYOUT	\$ 3,469.00	\$ 806.93	\$ -
1-6540-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 35,000.00	\$ 9,425.93	\$ 35,000.00
1-6540-009-188-	ANNUAL LEAVE PAYOUT-CUSTODIAN	\$ 26,269.00	\$ 25,454.70	\$ -
1-6540-009-189-	CUSTODIAN SHORT TERM DISABILITY	\$ 10,249.00	\$ 9,156.24	\$ -
1-6540-009-211-	EMPLOYER'S SOC SECURITY-CUSTODIAN AL	\$ 9,496.00	\$ 5,081.99	\$ 9,496.00
1-6540-009-221-	EMPLOYER'S RET CONTRIB-CUSTODIAN AL P	\$ 17,238.00	\$ 7,213.07	\$ 17,795.00
1-6540-009-231-	EMPLOYER-PAID HEALTH IN-CUSTODIAN PAY	\$ 9,566.00	\$ 7,705.10	\$ 10,570.00
1-6550-009-184-	BUS DRIVER LONGEVITY	\$ 47,444.00	\$ 39,320.57	\$ 47,444.00
1-6550-009-185-	BUS DRIVER BONUS LEAVE PAYOUT	\$ 4,726.00	\$ 5,041.73	\$ -
1-6550-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 30,000.00	\$ 17,970.52	\$ 30,000.00
1-6550-009-188-	BUS DRIVER ANNUAL LEAVE PAYOUT	\$ 24,451.00	\$ 28,228.77	\$ -
1-6550-009-189-	BUS DRIVER DISABILITY	\$ 11,512.00	\$ 11,546.17	\$ -
1-6550-009-211-	SOC SECURITY-BUS DRIVER LEAVE PAY OUT	\$ 5,925.00	\$ 6,398.35	\$ 5,925.00
1-6550-009-221-	RET CONTRIB-BUS DRIVER LEAVE PAYOUT	\$ 6,662.00	\$ 8,182.49	\$ 6,877.00
1-6550-009-231-	EMPLOYER-PAID HEALTH IN-BUS/TRANSPOR	\$ 10,396.00	\$ 9,419.89	\$ 10,570.00

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1-6580-009-184-	LONGEVITY-MAINTENANCE DIRECTOR	\$ 3,915.00	\$ 4,662.82	\$ 3,915.00
1-6580-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 25,000.00	\$ 16,345.72	\$ 25,000.00
1-6580-009-211-	EMPLOYER'S SOC SECURITY-PAYOUT MAIN D	\$ 2,212.00	\$ 299.52	\$ 2,212.00
1-6580-009-221-	EMPLOYER'S RET CONTRIB-PAYOUT MAIN DIF	\$ 557.00	\$ 557.16	\$ 575.00
1-6580-009-231-	DISABILITY	\$ 5,192.00	\$ 2,985.35	\$ 5,285.00
1-6611-009-184-	LONGEVITY PAY	\$ 6,452.00	\$ 6,453.15	\$ 4,555.00
1-6611-009-185-	BONUS LEAVE PAYOUT-CHIEF FINANCIAL OFF	\$ 12,653.00	\$ 12,653.10	\$ -
1-6611-009-188-	ANNUAL LEAVE PAYOUT-CHIEF FINANCIAL OF	\$ 12,653.00	\$ 12,653.10	\$ -
1-6611-009-211-	LONGEVITY PAY	\$ 2,429.00	\$ 2,429.59	\$ 348.00
1-6611-009-221-	LONGEVITY PAY	\$ 4,519.00	\$ 4,519.37	\$ 669.00
1-6621-009-184-	LONGEVITY - PERSONNEL ADMINISTRATOR	\$ 1,501.00	\$ 1,500.64	\$ 1,501.00
1-6621-009-211-	SOCIAL SECURITY	\$ 115.00	\$ 114.80	\$ 115.00
1-6621-009-221-	RETIREMENT	\$ 214.00	\$ 213.54	\$ 221.00
1-6710-009-184-	LONGEVITY PAY	\$ 3,504.00	\$ 3,539.07	\$ 3,504.00
1-6710-009-211-	LONGEVITY PAY	\$ 268.00	\$ 268.09	\$ 268.00
1-6710-009-221-	LONGEVITY PAY	\$ 499.00	\$ 498.68	\$ 515.00
1-6820-009-184-	LONGEVITY PAY	\$ 3,650.00	\$ 3,682.27	\$ 3,650.00
1-6820-009-211-	LONGEVITY PAY	\$ 279.00	\$ 279.21	\$ 279.00
1-6820-009-221-	LONGEVITY PAY	\$ 519.00	\$ 519.37	\$ 536.00
1-6941-009-184-	LONGEVITY PAY	\$ 6,255.00	\$ 6,254.82	\$ 6,255.00
1-6941-009-211-	LONGEVITY PAY	\$ 91.00	\$ 90.69	\$ 478.00
1-6941-009-221-	LONGEVITY PAY	\$ 890.00	\$ 890.06	\$ 919.00
1-6942-009-184-	LONGEVITY PAY	\$ -	\$ -	\$ 3,290.00
1-6942-009-211-	LONGEVITY PAY	\$ -	\$ -	\$ 252.00
1-6942-009-221-	LONGEVITY PAY	\$ -	\$ -	\$ 483.00
1-7200-009-184-	LONGEVITY PAY	\$ 5,413.00	\$ 1,742.09	\$ 1,483.00
1-7200-009-185-	CHILD NUTRITION CENTRAL STAFF BONUS LE	\$ 713.00	\$ -	\$ -
1-7200-009-188-	CHILD NUTRITION CENTRAL STAFF ANNUAL LV	\$ 103,943.00	\$ 317.13	\$ -
1-7200-009-211-	LONGEVITY PAY	\$ 542.00	\$ 204.51	\$ 113.00
1-7200-009-221-	LONGEVITY PAY	\$ 1,008.00	\$ 379.94	\$ 218.00
1-7202-009-186-	SHORT TERM DISABILITY-BEYOND 6 MONTHS	\$ 15,000.00	\$ 13,033.90	\$ 15,000.00
1-7202-009-211-	EMPLOYERS SOCIAL SECURITY	\$ 1,148.00	\$ 24.39	\$ 1,148.00
1-7202-009-231-	HOSPITALIZATION	\$ 7,145.00	\$ 7,144.48	\$ 5,285.00
	<b>Total Paid by State Funds</b>	<b>\$ 3,400,000</b>	<b>\$ 3,002,272</b>	<b>\$ 2,911,109</b>
2-5110-009-185-	BONUS LEAVE PAYOUT	\$ 4,031.00	\$ -	\$ 20,435.00
2-5110-009-188-	ANNUAL LEAVE PAY-OUT	\$ 30,953.00	\$ -	\$ 20,435.00
2-5110-009-189-	SHORT TERM DISABILITY UNDER 6 MONTHS	\$ 4,524.00	\$ -	\$ -
2-5110-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	\$ 3,126.00
2-5110-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ 6,004.00
2-5110-009-231-	HOSPITALIZATION - DISABILITY	\$ -	\$ 1,634.23	\$ -
2-5110-009-232-	WORKERS COMPENSATION PREMIUMS	\$ 4,608.00	\$ 2,868.89	\$ -
2-5110-009-233-	UNEMPLOYMENT COMPENSATION	\$ 80,000.00	\$ 157.20	\$ 156,600.00
2-5110-009-235-	BOARD PAID LIFE INSURANCE	\$ 26,600.00	\$ 24,121.00	\$ -
2-5210-009-232-	WORKERS COMPENSATION PREMIUMS	\$ -	\$ (0.66)	\$ -
2-5212-009-188-	ANNUAL LEAVE PAYOUT-SELF CONTAINED CI	\$ -	\$ 47.60	\$ -
2-5212-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ 3.64	\$ -
2-5212-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ 6.99	\$ -
2-5330-009-232-	WORKERS COMP PREMIUMS	\$ -	\$ 50.74	\$ -
2-5331-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 578.04	\$ -
2-5331-009-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.11)	\$ -
2-5333-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 287.28	\$ -
2-5404-009-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.03)	\$ -
2-6110-009-232-	WORKERS'COMPENSATION PREMIUMS	\$ 1,483.00	\$ 64.85	\$ -
2-6110-009-233-	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 77,300.00
2-6110-009-235-	EMPLOYER PROVIDED LIFE INSURANCE	\$ 7,300.00	\$ 6,628.00	\$ -
2-6300-009-184-	LONGEVITY PAYOUT-FEDERAL PROG PERSON	\$ 2,732.00	\$ -	\$ -
2-6300-009-188-	ANNUAL LEAVE PAYOU -FEDERAL PROG PER	\$ 9,108.00	\$ -	\$ -
2-6300-009-211-	EMPLOYER'S SOCIAL SECURITY	\$ 906.00	\$ -	\$ -
2-6300-009-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,685.00	\$ -	\$ -
2-6540-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 1,887.24	\$ -

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2-6550-009-184-	BUS DRIVER LONGEVITY	\$ -	\$ (314.99)	\$ -
2-6550-009-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 2,006.70	\$ -
2-6550-009-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.20)	\$ -
2-6580-009-184-	LONGEVITY PAYOUT	\$ -	\$ 227.64	\$ -
2-6580-009-185-	BONUS LEAVE PAYOUT	\$ -	\$ 67.71	\$ -
2-6580-009-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 3,502.20	\$ -
2-6580-009-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ 290.51	\$ -
2-6580-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ 540.39	\$ -
2-6611-009-184-	LONGEVITY PAY	\$ -	\$ 99.00	\$ -
2-6611-009-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ 7.58	\$ -
2-6611-009-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ 14.09	\$ -
2-7200-009-232-	WORKERS COMPENSATION PREMIUMS	\$ 18,094.00	\$ -	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 192,024</b>	<b>\$ 44,776</b>	<b>\$ 283,900</b>
	<b>Total Paid by All Funds</b>	<b>\$ 3,592,024</b>	<b>\$ 3,047,047</b>	<b>\$ 3,195,009</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-011-163-	SUBSTITUTE FOR STAFF DEV. - NBPTS	\$3,000.00	\$1,379.00	<b>\$3,000.00</b>
1-5110-011-211-	EMPLOYER'S SOCIAL SECURITY-NBPTS	\$ -	\$ 105.52	
1-5114-011-163-	SUBSTITUTE/WORKSHOP FOREIGN LANGUAGE	\$ -	\$ 182.00	
1-5114-011-211-	EMPLOYER'S SOCIAL SECURITY-	\$ -	\$ 13.92	
1-5117-011-163-	SUB FOR STAFF DEV - MATH/SCIENCE NBPTS	\$ -	\$ 91.00	
1-5117-011-211-	EMPLOYER'S SOC SECURITY-M/SC STAFF DEV	\$ -	\$ 6.96	
1-5270-011-163-	SUBSTITUTE	\$ -	\$ 91.00	
1-5270-011-211-	SOCIAL SECURITY	\$ -	\$ 6.96	
1-5332-011-163-	SUBSTITUTE - STAFF DEVELOPMENT	\$ -	\$ 231.00	
1-5332-011-211-	EMPLOYER'S SOC SECURITY	\$ -	\$ 17.68	
1-5333-011-163-	SUBSTITUTE	\$ -	\$ 252.00	
1-5333-011-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ 19.28	
1-5810-011-163-	SUBSTITUTE FOR STAFF DEV - MEDIA - NBPTS	\$ -	\$ 182.00	
1-5810-011-211-	EMPLOYER'S SOC SECURITY-SUB NBPTS LEA	\$ -	\$ 13.92	
	<b>Total Paid by State Allotment</b>	<b>\$ 3,000</b>	<b>\$ 2,592</b>	<b>\$ 3,000</b>



# PRC 012

## Driver Education

The funding for the Driver Education allotment comes from a different source than all the other allotments – the State Highway Fund. Accordingly, funds provided for PRC 012 can never be transferred to any other allotment.

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

PRC 012 - Driver Training				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-012-311-	CONTRACTED SERVICES-DRIVER TRAINING	\$479,602.00	\$479,601.76	<b>\$477,160.00</b>
1-5110-012-411-	SUPPLIES/MATERIALS - DRIVER TRAINING	\$ -	\$ -	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 479,602</b>	<b>\$ 479,602</b>	<b>\$ 477,160</b>
2-5110-012-372-	DRIVERS EDUCATION VEHICLE INSURANCE	\$ 3,936.00	\$ 3,936.00	\$ -
2-5110-012-411-	SUPPLIES/MATERIALS - DRIVER TRAINING	\$ 4,726.00	\$ 4,726.06	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 8,662</b>	<b>\$ 8,662</b>	\$ -
	<b>Total Paid by All Funds</b>	<b>\$ 488,264</b>	<b>\$ 488,264</b>	<b>\$ 477,160</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5120-013-121-	CTE-CURRICULAR SERVICES	\$ 107,273.00	\$ -	\$ 206,892.00
1-5120-013-211-	SOCIAL SECURITY CTE-CURRICULAR SERVICE	\$ -	\$ -	\$ 15,827.00
1-5120-013-221-	RETIREMENT CTE CURRICULAR SERVICES	\$ -	\$ -	\$ 30,392.00
1-5121-013-121-	AGRICULTURE TEACHER	\$ 495,861.00	\$ 495,861.25	\$ 496,208.00
1-5121-013-162-	SUBSTITUTE FOR AGRICULTURE TEACHER	\$ -	\$ 7,056.00	\$ -
1-5121-013-184-	LONGEVITY PAY	\$ 11,476.00	\$ 11,476.17	\$ 11,457.00
1-5121-013-188-	ANNUAL LEAVE PAYOUT-AGRICULTURE	\$ -	\$ 16,873.31	\$ -
1-5121-013-211-	EMPLOYER'S SOC SECURITY-AGRICULTURE C	\$ 39,529.00	\$ 39,528.70	\$ 38,836.00
1-5121-013-221-	EMPLOYER'S RET CONTRIB -AGRICULTURE C	\$ 70,080.00	\$ 70,079.84	\$ 74,576.00
1-5121-013-231-	EMPLOYER-PAID HEALTH IN-AGRICULTURE C	\$ 45,429.00	\$ 45,429.30	\$ 52,850.00
1-5122-013-121-	BUSINESS/INFORMATION TECHNOLOGY TEAC	\$ 943,552.00	\$ 943,552.18	\$ 820,600.00
1-5122-013-162-	SUBSTITUTES FOR BUSINESS TEACHER	\$ -	\$ 12,085.50	\$ -
1-5122-013-184-	LONGEVITY PAY	\$ 13,862.00	\$ 13,861.99	\$ 8,827.00
1-5122-013-188-	ANNUAL LEAVE PAYOUT-CTE BUSINESS/INFO	\$ -	\$ 9,572.18	\$ -
1-5122-013-211-	EMPLOYER'S SOC SECURITY-BUSINESS/INFO	\$ 72,871.00	\$ 72,871.00	\$ 63,451.00
1-5122-013-221-	EMPLOYER'S RET CONTRIB -BUSINESS/INFO	\$ 132,856.00	\$ 132,855.57	\$ 119,581.00
1-5122-013-231-	EMPLOYER-PAID HEALTH IN-BUSINESS/INFO	\$ 106,193.00	\$ 106,192.94	\$ 100,415.00
1-5123-013-121-	FAMILY/CONSUMER SCIENCE CTE TEACHER	\$ 787,416.00	\$ 787,416.22	\$ 716,960.00
1-5123-013-162-	SUB-REG ABSENCE-FAMILY/CONSUM SC TEA	\$ -	\$ 15,687.00	\$ -
1-5123-013-184-	LONGEVITY PAY	\$ 20,306.00	\$ 20,305.21	\$ 11,143.00
1-5123-013-185-	CTE BONUS LEAVE PAYOUT	\$ -	\$ 1,303.85	\$ -
1-5123-013-188-	CTE	\$ -	\$ 18,472.85	\$ -
1-5123-013-211-	EMPLOYER'S SOC SECURITY-FAMILY/CONSU	\$ 60,323.00	\$ 60,323.52	\$ 55,700.00
1-5123-013-221-	EMPLOYER'S RET CONTRIB -FAMILY/CONSUM	\$ 116,589.00	\$ 116,947.64	\$ 98,319.00
1-5123-013-231-	EMPLOYER-PAID HEALTH IN-FAMILY/CONSUM	\$ 96,387.00	\$ 96,386.77	\$ 92,488.00
1-5124-013-121-	HEALTH OCCUPATIONS CTE TEACHER	\$ 409,662.00	\$ 409,662.57	\$ 421,050.00
1-5124-013-122-	HEALTH OCCUPATIONS CTE TEACHER-INTERI	\$ 2,912.00	\$ 2,912.00	\$ -
1-5124-013-162-	SUB-REG ABSENCE-HEALTH OCCUPATNS TE	\$ -	\$ 4,431.00	\$ -
1-5124-013-184-	LONGEVITY PAY	\$ 4,050.00	\$ 4,050.48	\$ 4,061.00
1-5124-013-211-	EMPLOYER'S SOC SECURITY-HEALTH OCCUP	\$ 31,601.00	\$ 31,601.16	\$ 32,521.00
1-5124-013-221-	EMPLOYER'S RET CONTRIB -HEALTH OCCUPA	\$ 56,977.00	\$ 56,977.42	\$ 60,187.00
1-5124-013-231-	EMPLOYER-PAID HEALTH IN-HEALTH OCCUPA	\$ 41,536.00	\$ 41,535.36	\$ 52,850.00

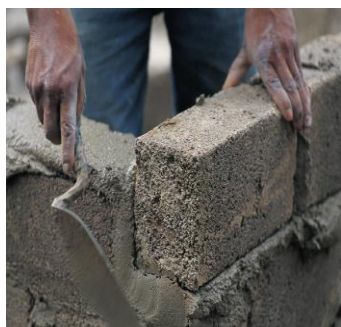
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1-5125-013-121-	MARKETING CTE TEACHER	\$ 140,795.00	\$ 140,794.56	\$ 191,680.00
1-5125-013-162-	SUB FOR MARKETING TEACHER-REG ABSEN	\$ -	\$ 2,642.50	\$ -
1-5125-013-184-	LONGEVITY PAY	\$ 3,868.00	\$ 3,867.75	\$ 3,868.00
1-5125-013-211-	EMPLOYER'S SOC SECURITY-MARKETING CT	\$ 10,989.00	\$ 10,988.38	\$ 14,959.00
1-5125-013-221-	EMPLOYER'S RET CONTRIB -MARKETING CTE	\$ 20,586.00	\$ 20,585.51	\$ 28,726.00
1-5125-013-231-	EMPLOYER-PAID HEALTH IN-MARKETING CTE	\$ 14,278.00	\$ 14,277.78	\$ 21,140.00
1-5126-013-121-	MIDDLE GRADES CTE INSTRUCTOR	\$ 1,009,062.00	\$ 1,009,061.27	\$ 1,000,705.00
1-5126-013-162-	SUBSTITUTE FOR MIDDLE GRADES VOCATION	\$ -	\$ 16,282.00	\$ -
1-5126-013-184-	LONGEVITY PAY	\$ 17,664.00	\$ 17,663.23	\$ 19,737.00
1-5126-013-188-	ANNUAL LEAVE PAYOUT - CTE	\$ -	\$ 2,156.48	\$ -
1-5126-013-211-	EMPLOYER'S SOC SECURITY-MID GRADES CT	\$ 75,326.00	\$ 77,130.95	\$ 78,064.00
1-5126-013-221-	EMPLOYER'S RET CONTRIB -MID GRADES CTE	\$ 140,396.00	\$ 142,200.94	\$ 143,395.00
1-5126-013-231-	EMPLOYER-PAID HEALTH IN-MID GRADES CTE	\$ 111,194.00	\$ 111,193.62	\$ 124,198.00
1-5127-013-121-	TECHNOLOGY CTE INSTRUCTOR	\$ 90,556.00	\$ 90,555.77	\$ 30,800.00
1-5127-013-162-	SUBSTITUTE FOR CTE VOCATIONAL TEACHER	\$ -	\$ 553.00	\$ -
1-5127-013-184-	LONGEVITY PAY	\$ 4,830.00	\$ 4,829.94	\$ -
1-5127-013-211-	EMPLOYER'S SOC SECURITY-TECHNOLOGY C	\$ 7,258.00	\$ 7,257.68	\$ 2,356.00
1-5127-013-221-	EMPLOYER'S RET CONTRIB -TECHNOLOGY C	\$ 13,574.00	\$ 13,573.34	\$ 4,525.00
1-5127-013-231-	EMPLOYER-PAID HEALTH IN-TECHNOLOGY C	\$ 10,384.00	\$ 10,383.84	\$ 5,285.00
1-5128-013-121-	TRADE AND INDUSTRIAL EDUCATION TEACHE	\$ 628,396.00	\$ 628,395.87	\$ 666,670.00
1-5128-013-162-	SUB FOR INDUSTRY/TRADES TEACHER	\$ -	\$ 9,191.00	\$ -
1-5128-013-184-	VOCATIONAL FUNDS PAID LONGEVITY	\$ 3,334.00	\$ 3,334.21	\$ 6,489.00
1-5128-013-185-	BONUS LEAVE PAYOFF-TRADE/INDUSTRIAL C	\$ -	\$ 1,283.85	\$ -
1-5128-013-188-	ANNUAL LEAVE PAYOUT-TRADE/INDUSTRY TE	\$ -	\$ 10,950.19	\$ -
1-5128-013-211-	EMPLOYER'S SOC SECURITY-TRADE/INDUSTR	\$ 48,169.00	\$ 48,168.85	\$ 51,497.00
1-5128-013-221-	EMPLOYER'S RET CONTRIB -TRADE/INDUSTRY	\$ 89,108.00	\$ 89,108.10	\$ 95,175.00
1-5128-013-231-	EMPLOYER-PAID HEALTH IN-TRADE/INDUSTRY	\$ 79,177.00	\$ 79,176.78	\$ 84,560.00
1-5831-013-131-	CAREER DEVELOPMENT COORDINATOR (IEC)	\$ 337,896.00	\$ 337,895.66	\$ 390,426.00
1-5831-013-184-	LONGEVITY PAY	\$ 10,455.00	\$ 11,557.11	\$ 8,404.00
1-5831-013-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 6,505.80	\$ -
1-5831-013-211-	EMPLOYER'S SOC SECURITY-CAREER DEV C	\$ 25,855.00	\$ 25,939.11	\$ 30,510.00
1-5831-013-221-	EMPLOYER'S RET CONTRIB -CAREER DEV CO	\$ 47,458.00	\$ 47,619.12	\$ 54,374.00
1-5831-013-231-	EMPLOYER-PAID HEALTH IN-CAREER DEV CO	\$ 31,584.00	\$ 31,584.18	\$ 36,995.00
	<b>Total Paid by State Allotment</b>	<b>\$ 6,638,933</b>	<b>\$ 6,672,017</b>	<b>\$ 6,679,729</b>
2-5120-013-311-	CTE-TECH PREP - CONTRACTED SERVICES	\$ 500.00	\$ 490.00	\$ 500.00
2-5120-013-313-	CTE- ADVERTISING	\$ 147.00	\$ 140.00	\$ 500.00
2-5120-013-332-	TRAVEL REIMBURSEMENT - CTE CURRICULAR	\$ 9,953.00	\$ -	\$ 10,000.00
2-5120-013-333-	FIELD TRIPS	\$ 3,650.00	\$ 3,402.21	\$ 2,000.00
2-5120-013-411-	SUPPLIES-CTE CURRICULAR SERVICES	\$ 50.00	\$ -	\$ -
2-5121-013-181-	AGRICULTURE TEACHER-LOCAL SUPPLEMEN	\$ 36,904.00	\$ 37,599.93	\$ 44,996.00
2-5121-013-211-	EMPLOYER'S SOC SECURITT-AGR ED LOC SU	\$ 2,823.00	\$ 2,822.83	\$ 3,442.00
2-5121-013-221-	EMPLOYER'S RET CONTRIB-AGRI ED LOC SUP	\$ 5,252.00	\$ 5,251.29	\$ 6,610.00
2-5121-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 1,297.98	\$ -
2-5121-013-232-	AGRICULTURE TEACHER - WORKERS COMP	\$ 258.00	\$ 505.68	\$ 406.00
2-5122-013-181-	BUS/INFO TECHNOLOGY TCH-LOCAL SUPPLE	\$ 88,177.00	\$ 88,176.82	\$ 76,477.00
2-5122-013-195-	PLANNING PERIOD STIPEND-OTHER CLASSES	\$ 12,852.00	\$ 12,851.66	\$ 10,565.00
2-5122-013-211-	EMPLOYER'S SOC SECURITY-BUS ED LOC SU	\$ 7,737.00	\$ 7,736.67	\$ 6,659.00
2-5122-013-221-	EMPLOYER'S RET CONTRIB-BUS ED LOC SUP	\$ 13,875.00	\$ 13,874.35	\$ 12,644.00
2-5122-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ (432.66)	\$ -
2-5122-013-232-	BUS/INFO TECHNOLOGY TCH - WORKERS CO	\$ 564.00	\$ 658.40	\$ 558.00



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2-5123-013-181-	FAM/CONSUMER SCIENC TCH-LOCAL SUPPLE	\$ 66,660.00	\$ 66,659.72	\$ 58,870.00
2-5123-013-211-	EMPLOYER'S SOC SECURITY-F/CS ED LOC SU	\$ 5,099.00	\$ 5,099.47	\$ 4,504.00
2-5123-013-221-	EMPLOYER'S RET CONTRIB-F/CS ED LOC SUP	\$ 9,434.00	\$ 9,434.91	\$ 7,681.00
2-5123-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 865.32	\$ -
2-5123-013-232-	FAM/CONSUMER SCIENCE TCH - WORKERS C	\$ 468.00	\$ 432.25	\$ 432.00
2-5123-013-411-	FAMILY/CONSUMER SCIENCE INSTRCT SUPP	\$ -	\$ 50.00	\$ -
2-5124-013-181-	HEALTH OCCUPATIONS TCH-LOC SUPPLEMEN	\$ 41,373.00	\$ 41,372.70	\$ 37,335.00
2-5124-013-211-	EMPLOYER'S SOC SECURITY-HEALTH ED LOC	\$ 3,165.00	\$ 3,165.09	\$ 2,856.00
2-5124-013-221-	EMPLOYER'S RET CONTRIB-HEALTH ED LOC \$	\$ 5,671.00	\$ 5,670.72	\$ 5,342.00
2-5124-013-232-	HEALTH OCCUPATIONS TCH - WORKERS COM	\$ 263.00	\$ 269.26	\$ 270.00
2-5125-013-181-	MARKETING TEACHER - LOCAL SUPPPLEMEN	\$ 14,439.00	\$ 14,438.96	\$ 19,792.00
2-5125-013-211-	EMPLOYER'S SOC SECURITY-MARKET ED LO	\$ 1,105.00	\$ 1,104.56	\$ 1,514.00
2-5125-013-221-	EMPLOYER'S RET CONTRIB-MARKET ED LOC	\$ 2,055.00	\$ 2,054.64	\$ 2,907.00
2-5125-013-232-	MARKETING TEACHER - WORKERS COMP	\$ 95.00	\$ 93.98	\$ 94.00
2-5126-013-181-	MIDDLE GRADES CTE TCH-LOCAL SUPPPLEM	\$ 91,649.00	\$ 91,648.47	\$ 91,952.00
2-5126-013-211-	EMPLOYER'S SOC SECURITY-MIDDLE GRADE	\$ 7,012.00	\$ 7,011.09	\$ 7,034.00
2-5126-013-221-	EMPLOYER'S RET CONTRIB-MIDDLE GRADES	\$ 12,892.00	\$ 12,891.22	\$ 12,895.00
2-5126-013-231-	HOSPITALIZATION MIDDLE GRADES CTE	\$ 1,854.00	\$ 1,853.52	\$ -
2-5126-013-232-	MIDDLE GRADES CTE TCH - WORKERS COMP	\$ 627.00	\$ 595.95	\$ 554.00
2-5127-013-181-	TECHNOLOGY CTE TCH-LOCAL SUPPLEMENT	\$ 6,609.00	\$ 6,609.33	\$ 1,940.00
2-5127-013-211-	EMPLOYER'S SOC SECURITY-TECH ED LOC S	\$ 506.00	\$ 505.62	\$ 149.00
2-5127-013-221-	EMPLOYER'S RET CONTRIB-TECH ED LOC SU	\$ 941.00	\$ 940.51	\$ 285.00
2-5127-013-232-	TECHNOLOGY CTE TCH - WORKERS COMP	\$ 63.00	\$ 42.74	\$ 43.00
2-5128-013-181-	LOCAL SUPPLEMENT-TRADE/INDUSTRIAL TE	\$ 53,512.00	\$ 54,003.91	\$ 60,169.00
2-5128-013-211-	EMPLOYER'S SOC SECURITY-TRADE/INDUSTF	\$ 4,094.00	\$ 4,093.61	\$ 4,603.00
2-5128-013-221-	EMPLOYER'S RET CONTRIB-TRADE/INDUSTRY	\$ 7,615.00	\$ 7,614.55	\$ 8,423.00
2-5128-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 432.66	\$ -
2-5128-013-232-	TRADE/INDUSTRY TCH - WORKERS COMP	\$ 326.00	\$ 350.74	\$ 351.00
2-5831-013-181-	IEC COORDINATOR - LOCAL SUPPLEMENT	\$ 33,835.00	\$ 33,834.29	\$ 40,840.00
2-5831-013-184-	LONGEVITY	\$ -	\$ 596.40	\$ -
2-5831-013-211-	EMPLOYER'S SOC SECURITY-IEC LOCAL SUP	\$ 2,588.00	\$ 2,633.95	\$ 3,124.00
2-5831-013-221-	EMPLOYER'S RET CONTRIB-IEC LOCAL SUPP	\$ 4,815.00	\$ 4,899.49	\$ 5,506.00
2-5831-013-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ -	\$ 865.32	\$ -
2-5831-013-232-	IEC COORDINATOR - WORKERS COMP	\$ -	\$ 221.61	\$ 222.00
2-6120-013-312-	WORKSHOP EXPENSE-CTE CURR. SUPPORT/	\$ -	\$ -	\$ 1,300.00
2-6120-013-332-	TRAVEL REIMBURSEMENT	\$ 150.00	\$ -	\$ 150.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 561,657</b>	<b>\$ 556,732</b>	<b>\$ 556,494</b>
	<b>Total Paid by All Funds</b>	<b>\$ 7,200,590</b>	<b>\$ 7,228,749</b>	<b>\$ 7,236,223</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 CTSSO'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).

PRC 014 - Vocational Program Support				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5120-014-162-	SUBSTITUTE PAY - REGULAR TEACHER ABSE	\$ 22,700.00	\$22,225.00	\$ 11,000.00
1-5120-014-163-	SUBSTITUTE TEACHER-STAFF DEV. ABSENCE	\$ 5,500.00	\$ 3,913.00	\$ 6,000.00
1-5120-014-211-	EMPLOYER'S SOC SECURITY - CTE WORK ST	\$ 4,150.00	\$ 2,000.12	\$ 1,250.00
1-5120-014-232-	WORKERS COMP	\$ 250.00	\$ -	\$ 1,275.00
1-5120-014-311-	CONTRACTED SERVICES-CTE CURRICULAR S	\$ 22,959.00	\$15,577.65	\$ 18,000.00
1-5120-014-312-	WORKSHOP EXPENSES- CTE TEACHER	\$ 2,394.00	\$ 328.69	\$ 7,000.00
1-5120-014-332-	VOCATIONAL TEACHER MILEAGE REIMBURSE	\$ 5,000.00	\$14,515.36	\$ 5,000.00
1-5120-014-333-	FIELD TRIPS - CTE CURRICULAR SERVICES	\$ 500.00	\$ -	\$ 1,000.00

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1-5120-014-341-	VOCATIONAL DEPARTMENT TELEPHONE LINE	\$ 1,565.00	\$ 1,015.39	\$ 1,565.00
1-5120-014-343-	TELECOMMUNICATONS-CTE CURRICULAR SE	\$ 200.00	\$ 83.07	\$ 200.00
1-5120-014-411-	SUPPLIES AND MATERIALS - CTE CURR. SER.	\$208,574.00	\$ 7,635.81	\$189,000.00
1-5120-014-418-	COMPUTER SOFTWARE-CTE CURRICULAR SE	\$ 25,500.00	\$17,180.00	\$ 28,410.00
1-5120-014-422-	REPAIR PARTS-CTE CURRICULAR SERVICE	\$ 11,000.00	\$ 1,737.73	\$ 10,000.00
1-5120-014-461-	NON INVENTORY EQUIP.-CURRICULAR SERVIC	\$ 3,100.00	\$ -	\$ 7,500.00
1-5120-014-462-	INVENTORY FURN/EQUIPMENT - CTE	\$ 22,909.00	\$ -	\$ 47,600.00
1-5121-014-311-	CONTRACTED SERVICES-CTE CURRICULAR S	\$ -	\$ 385.18	\$ -
1-5121-014-411-	AGRICULTURE CTE SUPPLIES	\$ -	\$38,607.99	\$ -
1-5121-014-418-	AGRICULTURE CTE COMPUTER SOFTWARE	\$ -	\$ 68.00	\$ -
1-5121-014-422-	REPAIR PARTS-CTE AGRICULTURE	\$ -	\$ 1,636.30	\$ -
1-5121-014-462-	AGRICULTURE CTE NON-INVENTORIED EQUIP	\$ -	\$ 2,479.00	\$ -
1-5122-014-411-	SUPPLIES AND MATERIALS-CTE TECHNOLOG	\$ -	\$24,563.91	\$ -
1-5122-014-418-	COMPUTER SOFTWARE- BUSINESS/CTE	\$ -	\$ 499.00	\$ -
1-5122-014-461-	NON INVENTORY FURNITURE/EQUIP.- CTE	\$ -	\$ 739.87	\$ -
1-5122-014-462-	INVENTORY FURN/EQUIPMENT - CTE	\$ -	\$20,747.59	\$ -
1-5123-014-332-	MILEAGE REIMBURSEMENT-FAMILY/COM SCI	\$ -	\$ 11.66	\$ -
1-5123-014-411-	FAMILY/CONSUMER SCIENCE INSTRCT SUPP	\$ -	\$73,078.20	\$ -
1-5123-014-422-	REPAIR PARTS-CTE FAMILY/CONSUMER SCIE	\$ -	\$ 2,100.77	\$ -
1-5123-014-461-	NON INVENTORY EQUIP.-CTE	\$ -	\$ 357.37	\$ -
1-5123-014-462-	INVENTORY FURNITURE / EQUIPMENT-CTE	\$ -	\$ 2,741.72	\$ -
1-5124-014-341-	TELEPHONE - COOP	\$ -	\$ 136.10	\$ -
1-5124-014-411-	HEALTH OCCUPATIONS INSTRUCTION SUPPLI	\$ -	\$ 9,400.81	\$ -
1-5124-014-418-	HEALTH OCCUPATIONS COMPUTER SUPPLIES	\$ -	\$ 136.00	\$ -
1-5124-014-461-		\$ -	\$ 1,953.08	\$ -
1-5125-014-411-	SUPPLIES--MARKETING TEACHER CTE	\$ -	\$ 2,298.89	\$ -
1-5125-014-418-	VOCATIONAL ALLOT.-CTE COMPUTER SOFTW	\$ -	\$ 198.70	\$ -
1-5125-014-462-	INVENTORY FURN/EQUIPMENT - CTE	\$ -	\$ 298.53	\$ -
1-5127-014-411-	SUPPLIES AND MATERIALS - CTE TECNOLOG	\$ -	\$10,179.70	\$ -
1-5127-014-418-	COMPUTER SOFTWARE-CTE TECHNOLOGY	\$ -	\$ 4,039.25	\$ -
1-5127-014-462-	INVENTORY FURN/EQUIP-CTE TECHNOLOGY	\$ -	\$ 7,652.99	\$ -
1-5128-014-311-	CONTRACTED SERVICES-CTE TRADE/INDUST	\$ -	\$ 770.40	\$ -
1-5128-014-411-	SUPPLIES - TRADE - CTE	\$ -	\$32,471.52	\$ -
1-5128-014-418-	COMPUTER SOFTWARE-TRADE/INDUSTRIAL C	\$ -	\$ 2,662.78	\$ -
1-5128-014-422-	REPAIR PARTS - TRADE CTE	\$ -	\$ 1,080.82	\$ -
1-5128-014-462-	TRADE AND INDUSTRIAL EDUCATION INV EQU	\$ -	\$ 1,348.26	\$ -
1-5830-014-332-	GUIDANCE OFFICE TRAVEL	\$ 868.00	\$ 58.28	\$ 868.00
1-5830-014-411-	GUIDANCE OFFICE SUPPLIES	\$ 1,500.00	\$ 834.54	\$ 1,500.00
1-6120-014-312-	WORKSHOP EXPENSES- CTE CURRICULAR S	\$ 2,000.00	\$ 1,784.75	\$ 2,000.00
1-6550-014-171-	BUS DRIVER - CTE	\$ 1,000.00	\$ -	\$ 1,000.00
1-6550-014-211-	SOCIAL SECURITY - CTE BUS DRIVER	\$ 74.00	\$ -	\$ 74.00
1-6550-014-221-	RETIREMENT - CTE BUS DRIVER	\$ 135.00	\$ -	\$ 135.00
	<b>Total Paid by State Allotment</b>	<b>341,878</b>	<b>331,534</b>	<b>340,377</b>
2-5120-014-312-	WORKSHOP EXPENSE-CTE CURRICUCULAR S	\$ 480.00	\$ -	\$ -
2-5120-014-332-	VOCATIONAL TEACHER MILEAGE REIMBURSE	\$ -	\$ 562.71	\$ -
2-5120-014-411-	SUPPLIES-CTE CURRICULAR SERVICES	\$ 2,147.00	\$ 1,205.36	\$ 1,200.00
2-5123-014-411-	FAMILY/CONSUMER SCIENCE INSTRCT SUPP	\$ -	\$ 465.25	\$ -
2-5830-014-312-	WORKSHOP EXPENSE - GUIDANCE	\$ 500.00	\$ 480.00	\$ 600.00
2-6120-014-311-	SPREADSHEET SOFTWARE CONTRACT-CTE	\$ 115.00	\$ 115.00	\$ 115.00
2-6120-014-312-	WORKSHOP EXPENSE-CTE CURR. SUPPORT/	\$ 260.00	\$ 260.00	\$ 300.00
2-6120-014-361-	MEMBERSHIPS AND DUE CTE CUR.SUPPORT/	\$ 231.00	\$ 231.00	\$ 225.00
2-6120-014-411-	SUPPLIES & MATERIALS-CTE CURRICULAR S	\$ -	\$ -	\$ 390.00
2-6120-014-422-	VECHILCE REPAIRS CTE CURR. SUPPORT/DE	\$ 189.00	\$ 188.46	\$ 200.00
2-6120-014-423-	GAS CTE CURRICULAR SUPPORT/DEVELOPM	\$ 514.00	\$ 447.62	\$ 500.00
2-6120-014-424-	OIL CTE CURRICULAR SUPPORT/DEVELOPME	\$ 21.00	\$ 20.67	\$ 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>16,457</b>	<b>15,976</b>	<b>15,622</b>
	<b>Total Paid by All Funds</b>	<b>358,335</b>	<b>347,510</b>	<b>355,999</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 a 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.

An additional \$360,000 was requested to and approved by the County Commissioners in order to better staff our technology department in preparation for the technology needs in the near future.



PRC 015 - School Technology Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
1-3100-015-000-	STATE TECHNOLOGY FUND REIMBURSEMENTS	\$ -	\$ 272,834.08	\$ -
	<b>Total Revenue</b>	\$ -	\$ 272,834	\$ -
<b>Total Appropriations</b>				
1-5115-015-163-	SUB FOR STAFF DEVELOPMENT ABSENCE	\$ 40,000.00	\$ 17,416.00	\$ 32,634.00
1-5115-015-166-	STAFF DEVELOPMENT SUB-TECH FACILITATION	\$ 10,000.00	\$ -	\$ 5,000.00
1-5115-015-211-	EMPLOYER'S SOC SECURITY-STAFF DEVELOPMNT	\$ 10,000.00	\$ 1,332.69	\$ 8,652.00
1-5115-015-221-	EMPLOYER'S RET CONTRI-TECHNO STAFF DEVEL	\$ -	\$ 14.94	\$ -
1-5115-015-312-	WORKSHOP EXPENSE-INSTRUCITONAL TECHNOLOG	\$ 10,000.00	\$ 8,480.46	\$ 1,520.00
1-5115-015-411-	SUPPLIES/MATERIALS-TECHNOLOGY INSTRUCTIO	\$ 5,000.00	\$ -	\$ 22,000.00
1-5115-015-418-	COMPUTER SOFTWARE-TECHNOLOGY NOT CTE	\$ 20,000.00	\$ 11,434.72	\$ 45,365.00
1-5115-015-462-	CLASSROOM COMPUTER EQUIP. INVENTORIED	\$ 5,000.00	\$ 1,245.48	\$ 9,104.00
1-6401-015-311-	CONTRACTED SERVICES - TECH SUPPORT SERV	\$ 208,629.00	\$ 101,519.45	\$ 208,440.00
1-6401-015-312-	TECHNOLOGY SUPPORT SRVCS STAFF DEV TOPIC	\$ 5,500.00	\$ 587.32	\$ 9,913.00
1-6401-015-344-	COMMUNICATION DEVICES - TECH SERVICES	\$ -	\$ -	\$ 400.00
1-6401-015-411-	SUPPLIES/MATERIALS - TECHNOLOGY SERVICES	\$ 1,399.00	\$ 267.50	\$ 1,131.00
1-6401-015-418-	COMPUTER SOFTWARE AND SUPPLIES-TECH.DEPT	\$ 8,442.00	\$ 6,411.44	\$ 72,511.00
1-6401-015-422-	TECHNOLOGY PARTS	\$ 16,798.00	\$ 14,830.87	\$ 16,388.00
1-6401-015-461-	NON-INVENTORY EQUIPMENT,TECH. SERVICES	\$ 2,480.00	\$ 2,479.13	\$ 2,500.00
1-6401-015-462-	NON-INVENTORY EQUIPMENT,TECH. SERVICES	\$ 36,924.00	\$ 36,524.66	\$ 35,999.00
1-6403-015-312-	WORKSHOP EXPENSE	\$ 15,000.00	\$ 1,242.99	\$ 23,387.00
1-6403-015-411-	SUPPLIES/MATERIALS-MEDIA/TECH USER SUPP.	\$ 10,000.00	\$ 9,479.47	\$ 6,941.00
1-6403-015-418-	COMPUTER SOFTWARE	\$ 29,218.00	\$ 14,379.70	\$ 33,456.00
1-6403-015-462-	NON-INVENT EQUIPMENT,TECH.USER SUPPORT	\$ 12,500.00	\$ 11,922.14	\$ 19,603.00
1-6403-015-542-	CAPITALIZED EQUIPMENT-TECH. USER SUPPORT	\$ 33,282.00	\$ 33,281.12	\$ 10,507.00
	<b>Total Paid by State Allotment</b>	\$ 480,172	\$ 272,850	\$ 565,451
2-5110-015-418-	COMPUTER SOFTWARE	\$ 71,421.00	\$ 71,420.36	\$ 71,500.00
2-5115-015-311-	CONTRACTED SERVICES	\$ 14,588.00	\$ 14,588.25	\$ -
2-5862-015-146-	TECHNOLOGY ASSISTANTS (GRADE 61)CNTYWDE	\$ 18,803.00	\$ 19,831.40	\$ 24,691.00
2-5862-015-152-	TECHNOLOGY SERVICES OFFICE PERSONNEL	\$ 424,151.00	\$ 438,727.64	\$ 453,059.00
2-5862-015-181-	TECHNOLOGY ASSISTANT LOCAL SUPPLEMENT	\$ 48,810.00	\$ 49,653.86	\$ 51,455.00
2-5862-015-184-	BONUS LEAVE PAYOUT - SCHOOL TECH ASSOC	\$ 2,730.00	\$ 2,239.06	\$ 3,257.00
2-5862-015-188-	ANNUAL LEAVE PAYOUT - SCHOOL TECH ASSOC	\$ 159.00	\$ 432.49	\$ -
2-5862-015-199-	OVERTIME SCH BASED TECHNOLOGY ASSOCIATE	\$ 50.00	\$ 49.61	\$ -
2-5862-015-211-	EMPLOYER'S SOC SECURITY-TECH ASSOCIATES	\$ 38,789.00	\$ 37,710.48	\$ 40,733.00
2-5862-015-221-	EMPLOYER'S RET CONTRIB -TECH ASSOCIATES	\$ 70,397.00	\$ 72,777.68	\$ 78,218.00
2-5862-015-231-	EMPLOYER-PAID HEALTH IN-TECH ASSOCIATES	\$ 89,972.00	\$ 89,971.56	\$ 95,130.00
2-5862-015-232-	WORKER'S COMPENSATION PREMIUMS	\$ 3,116.00	\$ 3,317.90	\$ 3,000.00
2-5862-015-332-	MILEAGE	\$ 7,500.00	\$ 5,551.18	\$ 6,500.00
2-6401-015-113-	DIRECTOR OF TECHNOLOGY	\$ 91,684.00	\$ 91,683.84	\$ 91,684.00
2-6401-015-151-	TECHNOLOGY SERVICES OFFICE PERSONNEL	\$ 54,463.00	\$ 53,722.47	\$ 54,463.00
2-6401-015-152-	TECHNOLOGY SERVICES TECHNICIANS	\$ 193,538.00	\$ 192,168.33	\$ 146,547.00
2-6401-015-175-	TECHNOLOGY WORK STUDY STUDENT INTERN	\$ 448,152.00	\$ 447,823.54	\$ 580,357.00
2-6401-015-181-	TECHNOLOGY STAFF LOCAL SUPPLEMENT	\$ 85,703.00	\$ 85,702.67	\$ 94,028.00
2-6401-015-184-	LONGEVITY PAY	\$ 14,362.00	\$ 14,948.95	\$ 16,216.00
2-6401-015-185-	TECHNOLOGY STAFF BONUS LEAVE PAYOUT	\$ -	\$ 1,546.79	\$ -
2-6401-015-188-	TECHNOLOGY STAFF ANNUAL LEAVE PAYOUT	\$ -	\$ 3,479.14	\$ -
2-6401-015-199-	OVERTIME PAY-TECHNOLOGY	\$ -	\$ 51.43	\$ -

2-6401-015-211-	EMPLOYER'S SOC SECURITY-TECHNOLOGY SRVCS	\$ 67,924.00	\$ 64,985.18	\$ 75,222.00
2-6401-015-221-	EMPLOYER'S RET CONTRIB -TECHNOLOGY SRVCS	\$ 126,348.00	\$ 126,746.74	\$ 144,446.00
2-6401-015-231-	EMPLOYER-PAID HEALTH IN-TECHNOLOGY SRVCS	\$ 98,646.00	\$ 98,646.48	\$ 115,213.00
2-6401-015-232-	WORKER'S COMPENSATION PREMIUMS	\$ (10,465.00)	\$ (10,472.82)	\$ 1,500.00
2-6401-015-311-	CONTRACTED SERVICES-TECHNOLOGY SUPPORT	\$ 113,000.00	\$ 95,031.99	\$ 173,200.00
2-6401-015-312-	WORKSHOP EXPENSE	\$ 4,500.00	\$ 3,713.45	\$ 4,500.00
2-6401-015-326-	CONTRACTED SERVICES-TECHNOLOGY SUPPORT	\$ 1,000.00	\$ 680.00	\$ 1,000.00
2-6401-015-361-	MEMBERSHIPS/DUES-TECHNOLOGY SUPPORT SER.	\$ 105.00	\$ 105.00	\$ 150.00
2-6401-015-411-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$ 18,395.00	\$ 17,358.21	\$ 18,000.00
2-6401-015-418-	COMPUTER SOFTWARE/SUPPLIES TECH SUPPORT	\$ 57,000.00	\$ 13,633.20	\$ 30,000.00
2-6401-015-422-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$ 115,000.00	\$ 86,252.50	\$ 114,750.00
2-6401-015-423-	TECH SUPPORT VEHICLES-GASOLINE	\$ 18,000.00	\$ 13,579.17	\$ 18,000.00
2-6401-015-424-	TECH SUPPORT VEHICLES-OIL	\$ 300.00	\$ 247.50	\$ 300.00
2-6401-015-425-	TECH SUPPORT VEHICLES-TIRES & TUBES	\$ 1,200.00	\$ 814.87	\$ 1,200.00
2-6402-015-422-	REPAIR PARTS/MATERIALS -TECH SUPPORT	\$ 100,000.00	\$ 54,661.11	\$ 68,400.00
2-6403-015-152-	N C WISE CLERICAL STAFF	\$ 198,398.00	\$ 198,397.68	\$ 198,398.00
2-6403-015-181-	ADMIN COMPUTER SERV STAFF LOC SUPPLEMENT	\$ 21,367.00	\$ 21,367.42	\$ 21,367.00
2-6403-015-184-	LONGEVITY PAY	\$ 6,960.00	\$ 7,288.35	\$ 6,960.00
2-6403-015-211-	EMPLOYER'S SOCIAL SECURITY	\$ 17,344.00	\$ 16,900.65	\$ 17,344.00
2-6403-015-221-	RETIREMENT-TECHNOLOGY USER SUPPORT	\$ 32,263.00	\$ 32,262.87	\$ 33,306.00
2-6403-015-231-	HOSPITALIZATION	\$ 25,960.00	\$ 25,959.60	\$ 26,425.00
2-6403-015-232-	WORKER'S COMPENSATION PREMIUMS	\$ 1,472.00	\$ 1,474.21	\$ 1,500.00
2-6403-015-311-	CONTRACTED SERVICES-TECH USER SUPPORT SR	\$ 11,200.00	\$ 15,394.75	\$ 11,200.00
2-6403-015-312-	STAFF DEV-ADMIN COMPUTER SUPPORT TEAM	\$ 3,873.00	\$ 1,829.84	\$ 2,043.00
2-6403-015-314-	PRINTING FOR OPERATION-TECH USER SUPPORT	\$ 2,700.00	\$ 2,449.98	\$ 2,700.00
2-6403-015-326-	CONTRACTED MAIN/REPAIR-TECH USER SUPPORT	\$ 2,250.00	\$ 8,833.50	\$ 5,500.00
2-6403-015-332-	MILEAGE REIMBURSEMENT -TECH USER SUPPORT	\$ 400.00	\$ -	\$ 400.00
2-6403-015-411-	SUPPLIES	\$ 8,400.00	\$ 5,552.21	\$ 8,400.00
2-6403-015-418-	COMPUTER SOFTWARE	\$ 410.00	\$ -	\$ 410.00
2-6510-015-000-	ERATE REFUND-ON LAND/MOBILE LINES	\$ (163,760.00)	\$ -	\$ (164,661.00)
2-6510-015-341-	LAND LINE COSTS - COVERED BY CO	\$ 117,298.00	\$ 12,169.86	\$ 117,298.00
2-6510-015-344-	MOBILE COMMUNICATNS COSTS-COVERED BY C O	\$ 162,253.00	\$ 62,245.20	\$ 162,253.00
2-6511-015-000-	ERATE REFUND-ON TELECOMMUNICATIONS	\$ (491,063.00)	\$ -	\$ (2,113,822.00)
2-6511-015-343-	TELECOMMUNICATIONS COST-INTERNET	\$ 598,858.00	\$ 112,925.93	\$ 598,858.00
2-6511-015-344-	TELECOMMUNICATIONS COST - VERIZON	\$ -	\$ -	\$ 1,979,000.00
2-6514-015-000-	ERATE REFUND ON TELECOMMUNICATIONS	\$ (53,300.00)	\$ -	\$ (39,463.00)
2-6514-015-343-	TELECOMMUNICATIONS COSTS-STUDENT EMAIL	\$ 48,125.00	\$ 8,834.50	\$ 48,125.00
2-6515-015-000-	ERATE REFUND ON TELECOMMUNICATIONS	\$ (14,104.00)	\$ -	\$ (34,687.00)
2-6515-015-343-	TELECOMMUNICATIONS COSTS-WEBSITE	\$ 35,545.00	\$ 8,489.00	\$ 42,302.00
2-6516-015-343-	TELECOMMUNICATIONS COSTS- ARCHIVE EMAIL	\$ 65,000.00	\$ 46,490.44	\$ 50,000.00
2-6530-015-341-	PHONES ENERGY MANAGEMENT	\$ 2,500.00	\$ 1,635.27	\$ -
2-6860-015-131-	TECHNOLOGY FACILITATORS	\$ 202,421.00	\$ 201,907.99	\$ 202,421.00
2-6860-015-135-	LEAD TECHNOLOGY FACILITATOR	\$ 94,481.00	\$ 90,698.22	\$ 142,556.00
2-6860-015-152-	INSTRUCTIONAL TECHNICIAN	\$ 38,386.00	\$ 38,386.37	\$ 38,386.00
2-6860-015-181-	SUPPLEMENT FOR TECH FACILITATORS	\$ 30,682.00	\$ 30,953.56	\$ 39,821.00
2-6860-015-184-	LONGEVITY PAY	\$ 7,759.00	\$ 5,756.39	\$ 9,087.00
2-6860-015-187-	DIFFERENTIAL PAY	\$ 2,200.00	\$ 2,197.67	\$ 2,200.00
2-6860-015-211-	EMPLOYER'S SOC SECURITY-TECH FACILITATOR	\$ 27,415.00	\$ 27,415.31	\$ 33,237.00
2-6860-015-221-	EMPLOYER'S RET CONTRIB -TECH FACILITATOR	\$ 44,823.00	\$ 44,822.45	\$ 58,481.00
2-6860-015-231-	EMPLOYER-PAID HEALTH IN-TECH FACILITATOR	\$ 26,825.00	\$ 26,824.92	\$ 36,995.00
2-6860-015-232-	WORKER'S COMPENSATION PREMIUMS	\$ 2,512.00	\$ 2,406.88	\$ 2,500.00
2-6860-015-312-	INSTRUCTIONAL TECHNOLOGY WORKSHOPS	\$ 10,000.00	\$ 4,401.01	\$ 10,000.00
2-6860-015-332-	MILEAGE REIMBURSEMENT FOR TECH FACILITAT	\$ 5,000.00	\$ 2,727.02	\$ 5,000.00
2-6860-015-411-	SUPPLIES/MATERIALS	\$ -	\$ 136.84	\$ -
2-6860-015-418-	COMPUTER SOFTWARE	\$ 1,000.00	\$ 677.19	\$ 1,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 3,523,194</b>	<b>\$ 3,333,194</b>	<b>\$ 4,139,559</b>
	<b>Total Paid by All Funds</b>	<b>\$ 4,003,366</b>	<b>\$ 3,606,044</b>	<b>\$ 4,705,010</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 9 FTE in 2013-14 from this program.

PRC 020 - Foreign Exchange Teachers				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-020-124-	VIF TEACHER	\$ 110,345.00	\$ 110,344.69	\$ 230,080.00
1-5114-020-124-	VIF TEACHER	\$ 69,400.00	\$ 69,400.00	\$ 83,800.00
1-5114-020-211-	EMPLOYERS SOCIAL SECURITY	\$ 4,149.00	\$ 4,149.64	\$ 2,957.00
1-5114-020-311-	VIF CONTRACT EDUCATOR FEES	\$ 140,705.00	\$ 140,704.67	\$ 183,077.00
	<b>Total Paid by State Allotment</b>	<b>\$ 324,599</b>	<b>\$ 324,599</b>	<b>\$ 499,914</b>
2-5110-020-162-	SUBSTITUTE	\$ 500.00	\$ 255.50	\$ -
2-5110-020-181-	VIF TEACHERS - LOCAL SUPPLEMENT	\$ 7,365.00	\$ 7,364.42	\$ 15,367.00
2-5110-020-211-	EMPLOYER'S RET CONTRIB-REG ED LOCAL S	\$ 20.00	\$ 19.58	\$ -
2-5110-020-232-	WORKERS COMP PREMIUMS	\$ 927.00	\$ 50.18	\$ -
2-5112-020-232-	WORKERS COMP PREMIUMS	\$ 34.00	\$ -	\$ -
2-5114-020-162-	SUBSTITUTE	\$ 1,000.00	\$ 518.00	\$ -
2-5114-020-181-	VIF TEACHERS - LOCAL SUPPLEMENT	\$ 5,110.00	\$ 5,109.70	\$ 8,091.00
2-5114-020-211-	WORLD LANGUAGE TEACHER SOCIAL SECUR	\$ 342.00	\$ 341.50	\$ 242.00
2-5114-020-232-	WORKERS COMP PREMIUMS	\$ 457.00	\$ 37.06	\$ -
2-5114-020-311-	CONTRACT TO VIF	\$ 1,698.00	\$ 1,697.60	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 17,453</b>	<b>\$ 15,394</b>	<b>\$ 23,700</b>
	<b>Total Paid by All Funds</b>	<b>\$ 342,052</b>	<b>\$ 339,993</b>	<b>\$ 523,614</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 2013-14 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>A C Reynolds MS</b>	<b>A C Reynolds HS</b>
1 Math teacher	.5 ESL teacher	.5 ESL teacher
1 Social Studies teacher		
1 English teacher	<b>Cane Creek MS</b>	<b>C D Owen HS</b>
1 Science	.25 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	1 ESL teacher
<b>Newcomer Center</b>		
1 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>
	1 ESL teacher	.75 ESL teacher
<b>C D Owen MS</b>		
.5 ESL teacher	<b>Glen Arden ES</b>	
	.25 ESL teacher	

Budget Resource Document – 2013-2014

PRC 024 - Disadvantaged Student Supplement Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5270-024-121-	ESL TEACHER PAID FROM DSSF FUNDS	\$ 421,909.00	\$ 421,908.66	\$ 402,205.00
1-5270-024-162-	SUBSTITUTE FOR ESL TEACHER ABSENCE	\$ 3,473.00	\$ 3,472.63	\$ 4,000.00
1-5270-024-211-	EMPLOYER'S SOC SECURITY-ESL FROM DSS	\$ 31,525.00	\$ 31,524.88	\$ 31,075.00
1-5270-024-221-	EMPLOYERS RETIREMENT CONT. ESL FROM	\$ 60,037.00	\$ 60,037.45	\$ 59,084.00
1-5270-024-231-	HOSPITALIZATION-ESL FROM DSSF	\$ 37,454.00	\$ 37,453.90	\$ 50,208.00
1-5310-024-121-	ALTERNATIVE ED TEACHER	\$ 67,270.00	\$ 67,270.00	\$ 67,370.00
1-5310-024-162-	SUB FOR ALTERNATIVE EDUC TEACHER	\$ 2,628.00	\$ 2,628.50	\$ 1,000.00
1-5310-024-211-	EMPLOYER'S SOC SECURITY-ALTERNATIVE E	\$ 5,260.00	\$ 5,260.41	\$ 5,231.00
1-5310-024-221-	EMPLOYER'S RET CONTRIB -ALTERNATIVE ED	\$ 9,573.00	\$ 9,572.56	\$ 9,897.00
1-5310-024-231-	EMPLOYER-PAID HEALTH IN-ALTERNATIVE ED	\$ 7,788.00	\$ 7,787.88	\$ 10,570.00
1-5317-024-121-	NINTH GRADE ACADEMY MATH TEACHER	\$ 75,120.00	\$ 75,120.00	\$ 75,270.00
1-5317-024-162-	SUBSTITUTE FOR MATH/SCIENCE TEACHER	\$ 1,169.00	\$ 1,169.00	\$ 1,385.00
1-5317-024-211-	SCIENCE TEACHER-DSSF FUNDING-9TH GRAD	\$ 5,792.00	\$ 5,792.45	\$ 5,863.00
1-5317-024-221-	SCIENCE TEACHER-DSSF FUNDING-9TH GRAD	\$ 10,690.00	\$ 10,689.56	\$ 11,057.00
1-5317-024-231-	SCIENCE TEACHER-DSSF FUNDING-9TH GRAD	\$ 7,788.00	\$ 7,787.88	\$ 10,570.00
	<b>Total Paid by State Allotment</b>	<b>\$ 747,476</b>	<b>\$ 747,476</b>	<b>\$ 744,785</b>
2-5270-024-162-	SUBSTITUTE-ESL TEACHER REG. ABSENCE	\$ 70.00	\$ -	\$ 1,000.00
2-5270-024-181-	LOC SUPPLE-DSSF PAID ESL STAFF	\$ 36,044.00	\$ 36,043.59	\$ 35,128.00
2-5270-024-211-	EMPLOYER'S SOC SECURITY - DSSF ESL SUB	\$ 2,766.00	\$ 2,762.82	\$ 2,764.00
2-5270-024-221-	RETIREMENT CONT-DSSF PAID ESL STAFF	\$ 5,129.00	\$ 5,129.10	\$ 5,160.00
2-5270-024-231-	HEALTH INSURANCE-DSSF PAID ESL STAFF	\$ 12,764.00	\$ 12,763.47	\$ -
2-5270-024-232-	ENGLISH 2ND LANGUAGE - WORKERS COMP	\$ 250.00	\$ 234.85	\$ 290.00
2-5310-024-181-	LOC SUPPLE-DSSF PAID ALTERNATIVE STAFF	\$ 4,312.00	\$ 4,311.68	\$ 4,312.00
2-5310-024-211-	LOC SUPPLE-DSSF PAID ALTERNATIVE STAFF	\$ 330.00	\$ 329.84	\$ 330.00
2-5310-024-221-	LOC SUPPLE-DSSF PAID ALTERNATIVE STAFF	\$ 614.00	\$ 613.55	\$ 633.00
2-5310-024-231-	EMPLOYER PAID HEALTH INS - ALTERNATIVE	\$ 2,596.00	\$ 2,595.96	\$ -
2-5310-024-232-	DSSF PAID ALTERNATE STAFF - WORKERS C	\$ 30.00	\$ 28.03	\$ 30.00
2-5317-024-181-	MATH/SCIENCE TCH-LOCAL SUPPLEMENT	\$ 5,552.00	\$ 5,552.04	\$ 5,552.00
2-5317-024-211-	EMPLOYER'S SOC SECURITY-DSSF MATH TCH	\$ 425.00	\$ 424.73	\$ 425.00
2-5317-024-221-	EMPLOYER'S RET CONTRIB-DSSF MATH TCHE	\$ 790.00	\$ 790.05	\$ 816.00
2-5317-024-231-	ALLOWANCE FOR OVERAGE ON DSSF-STATE	\$ 2,596.00	\$ 2,595.96	\$ -
2-5317-024-232-	WORKERS COMP-DSSF TEACHER	\$ 40.00	\$ 36.13	\$ 30.00
2-5318-024-232-	DSSF PAID THERAPEUTIC STF - WORKERS CO	\$ -	\$ (0.03)	\$ -
2-5333-024-181-	DSSF REMEDIATION TEACHER	\$ -	\$ 798.93	\$ -
2-5333-024-232-	DSSF REMEDIATION TEACHER - WORKERS C	\$ -	\$ 5.26	\$ -
2-5830-024-232-	GUIDANCE COUNSELOR - WORKERS COMP	\$ -	\$ (0.03)	\$ -
2-5860-024-146-	CURRICULUM DEVELOPMENT-COURSE RECO	\$ 6,376.00	\$ 6,376.00	\$ 6,500.00
2-5860-024-211-	CURRICULUM DEVELOPMENT-COURSE RECO	\$ 488.00	\$ 487.76	\$ 497.00
2-5860-024-221-	CURRICULUM DEVELOPMENT-COURSE RECO	\$ 910.00	\$ 909.52	\$ 955.00
2-5860-024-232-	CURRICULUM DEVELOPMENT-WORKERS' CO	\$ -	\$ 41.21	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 82,082</b>	<b>\$ 82,830</b>	<b>\$ 64,422</b>
	<b>Total Paid by All Funds</b>	<b>\$ 829,558</b>	<b>\$ 830,306</b>	<b>\$ 809,207</b>





# PRC 025

## Indian Gaming Funds

Session Law 2012-6, Senate Bill 582 states:

*Funds received in the Indian Gaming Education Revenue Fund are hereby appropriated as received to the State Public School Fund for quarterly allotment by the State Board of Education to local school administrative units, charter schools, and regional schools on the basis of allotted average daily membership. The funds allotted by the State Board of Education pursuant to this section shall be nonreverting. Funds received pursuant to this section by local school administrative units shall be expended for classroom teachers, teacher assistants, classroom materials or supplies, or textbooks."*

To eliminate having to manage and balance a small allotment, these funds may be ABC transferred into a larger allotment in order to be better utilized. For example, these funds may be moved to the Teacher Assistant allotment (PRC 027).

PRC 025 - Indian Gaming Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-025-142-	TEACHER ASSISTANT FUNDED WITH INDIAN G	\$ 23,289.00	\$ -	\$ 42,742.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 23,289</b>	<b>\$ -</b>	<b>\$ 42,742</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.

Last year Education Jobs money (PRC 155) was still available and paid for two months' salary and benefits, August and September, for many of these individuals.

For year 2013-14 the planning allotment was \$9,527,721, but after the budget was approved our initial allotment came in at only \$7,570,908, a nearly \$2 million decrease. In order to help offset this, the decision was made to decrease all instructional assistants from 210 to 205 days and reduce media assistants from 8 to 7 hours per day. In addition, 11 computer lab assistants and 13 general assistant positions were eliminated. These decisions were made while also trying to keep as many employees as possible in benefit earning status and relocating employees to vacant positions.

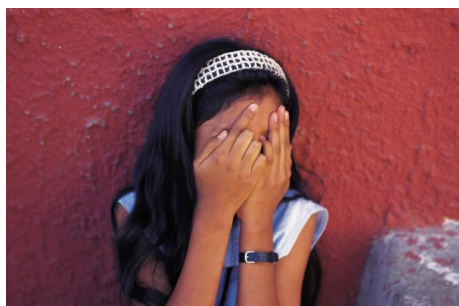
Currently, for kindergarten and first grade, one FTE instructional assistant is allotted for each classroom, but for second and third grades, one FTE is allotted for only every 2.5 classrooms.

# Budget Resource Document – 2013-2014

PRC 027 - Teacher Assistants				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-027-142-	K-3 INSTRUCTIONAL ASST-REG ED CLASSROOM	\$ 4,842,326.00	\$ 4,842,325.59	\$ 5,273,547.00
1-5110-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHER	\$ 8,228.00	\$ 8,228.01	\$ -
1-5110-027-199-	OVERTIME-INSTRUCTIONAL ASSISTANT	\$ 1,845.00	\$ 1,845.00	\$ -
1-5110-027-211-	SOC SECURITY FOR K-3 INSTRUCTIONAL ASST	\$ 349,038.00	\$ 349,037.77	\$ 403,426.00
1-5110-027-221-	RET CONTRIB FOR K-3 INSTRUCTIONAL ASSTS	\$ 586,643.00	\$ 586,643.43	\$ 647,903.00
1-5110-027-231-	EMPLOYER-PAID HEALTH INS-K-3 INSTR ASST	\$ 814,263.00	\$ 814,263.19	\$ 1,245,151.00
1-5112-027-167-	TEACHER ASST SUBBING FOR CULTURAL ART	\$ 72.00	\$ 71.63	\$ -
1-5112-027-211-	EMPLOYER'S SOC SECURITY - CULTURAL ART	\$ 6.00	\$ 5.48	\$ -
1-5115-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHER	\$ -	\$ 143.26	\$ -
1-5115-027-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ 10.96	\$ -
1-5115-027-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ 20.39	\$ -
1-5212-027-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$ 30,175.00	\$ 30,174.75	\$ -
1-5212-027-165-	SUBSTITUTE FOR TA-INTENSIVE INTERVENTIO	\$ 180.00	\$ 180.32	\$ -
1-5212-027-199-	SELF-CONTAINED ASSISTANT OVERTIME	\$ 35.00	\$ 35.16	\$ -
1-5212-027-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$ 2,271.00	\$ 2,271.22	\$ -
1-5212-027-221-	EMPLOYER'S RET CONTRIB - SELF CONTAINED	\$ 3,811.00	\$ 3,811.21	\$ -
1-5212-027-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$ 5,661.00	\$ 5,660.94	\$ -
1-5317-027-167-	TEACHER ASSISTANT SUBBING FOR TEACHER	\$ 143.00	\$ 143.26	\$ -
1-5317-027-211-	EMPLOYER'S SOCIAL SECURITY COST	\$ 11.00	\$ 10.96	\$ -
1-5317-027-221-	EMPLOYERS SOCIAL SECURITY	\$ 21.00	\$ 20.39	\$ -
1-5333-027-199-	OVERTIME FOR REMEDIATION ASSISTANTS	\$ -	\$ 0.07	\$ -
1-5333-027-221-	EMPLOYER'S SOC SECURITY-REMEDATION A	\$ -	\$ 0.01	\$ -
<b>Total Paid by State Allotment</b>		<b>\$ 6,644,729</b>	<b>\$ 6,644,903</b>	<b>\$ 7,570,027</b>
2-5110-027-142-	LOCALLY-PAID INSTRUCTIONAL ASSISTANTS	\$ 4,234.00	\$ 4,891.33	\$ 323,744.00
2-5110-027-181-	K-3 ASSISTANT LOCAL SUPPLEMENT	\$ 573,783.00	\$ 574,085.92	\$ 602,829.00
2-5110-027-199-	INSTRUCTIONAL ASST OVERTIME	\$ 50.00	\$ 25.31	\$ -
2-5110-027-211-	EMPLOYER'S SOC SECURITY-REG ED LOC SU	\$ 44,210.00	\$ 44,209.84	\$ 70,882.00
2-5110-027-221-	EMPLOYER'S RET CONTRIB-REG ED LOC SUP	\$ 70,736.00	\$ 70,736.18	\$ 108,182.00
2-5110-027-231-	EMPLOYER-PAID HEALTH IN-GENERAL ASSIS	\$ 154,126.00	\$ 154,125.67	\$ 60,667.00
2-5110-027-232-	K-3 ASSISTANT - WORKERS COMP	\$ 10,429.00	\$ 3,749.35	\$ 10,000.00
2-5119-027-142-	GENERAL ASSISTANTS PAY	\$ 242,853.00	\$ 241,975.24	\$ -
2-5119-027-165-	SUB FOR GENERAL ASSISTANT	\$ 350.00	\$ 135.24	\$ -
2-5119-027-181-	GENERAL ASSISTANT LOCAL SUPPLEMENT	\$ 30,562.00	\$ 30,561.76	\$ -
2-5119-027-184-	LONGEVITY PAY	\$ 2,406.00	\$ 3,761.91	\$ -
2-5119-027-185-	GENERAL ASSISTANTS BONUS LEAVE PAYOUT	\$ 146.00	\$ 145.66	\$ -
2-5119-027-188-	ANNUAL LEAVE PAYOUT	\$ 3,327.00	\$ 3,033.08	\$ -
2-5119-027-189-	DISABILITY	\$ 689.00	\$ 689.04	\$ -
2-5119-027-199-	OVERTIME-GENERAL ASSISTANT	\$ 125.00	\$ 124.00	\$ -
2-5119-027-211-	EMPLOYER'S SOC SECURITY-GENERAL ASSIS	\$ 20,214.00	\$ 20,462.33	\$ -
2-5119-027-221-	EMPLOYER'S RET CONTRIB -GENERAL ASSIS	\$ 29,517.00	\$ 29,818.43	\$ -
2-5119-027-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 55,310.00	\$ 55,310.00	\$ -
2-5119-027-232-	GENERAL ASSIST - WORKERS COMP	\$ 1,764.00	\$ 1,848.56	\$ -
2-5212-027-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$ 263,213.00	\$ 263,212.50	\$ 275,219.00
2-5212-027-165-	NON-TEACHING SUBSTITUTE	\$ 2,007.00	\$ 2,006.06	\$ -
2-5212-027-181-	SELF-CONTAINED CLASS ASST-LOCAL SUPPL	\$ 33,699.00	\$ 33,770.08	\$ 29,641.00
2-5212-027-184-	LONGEVITY-ELEM COMP LAB ASSTS	\$ 1,803.00	\$ 4,138.60	\$ 3,127.00
2-5212-027-185-	BONUS LEAVE PAY-OUT-LOCAL SELF CONTAI	\$ 315.00	\$ 314.72	\$ -
2-5212-027-188-	ANNUAL LEAVE PAY-OUT-LOCAL SELF CONTAI	\$ 2,996.00	\$ 2,996.22	\$ -
2-5212-027-199-	OVERTIME SELF-CNTAIN ASST-SCHOOLS NO	\$ 706.00	\$ 705.85	\$ -
2-5212-027-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$ 22,318.00	\$ 22,317.18	\$ 23,561.00
2-5212-027-221-	EMPLOYER'S RET CONTRIB - SELF CONTAINED	\$ 42,936.00	\$ 42,935.94	\$ 45,243.00
2-5212-027-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$ 65,890.00	\$ 65,891.20	\$ 91,800.00
2-5212-027-232-	SELF CONTAINED CLASS ASSIS- WORKERS C	\$ 2,183.00	\$ 2,020.10	\$ 2,183.00

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2-5331-027-142-	TITLE I TEACHER ASST	\$ 3,044.00	\$ 3,043.38	\$ -
2-5331-027-211-	SOCIAL SECURITY - TITLE I ASSISTANT-TEMP	\$ 233.00	\$ 232.30	\$ -
2-5331-027-232-	WORKERS COMP PREMIUMS	\$ -	\$ 19.26	\$ -
2-5333-027-181-	COMPUTER LAB ASSISTANT-LOCAL SUPPLEM	\$ 686.00	\$ 685.41	\$ -
2-5333-027-211-	REMEDATION ASSISTANT SOCIAL SECURITY	\$ 53.00	\$ 52.41	\$ -
2-5333-027-221-	REMEDATION ASSISTANT RETIREMENT	\$ 98.00	\$ 97.55	\$ -
2-5333-027-232-	REMEDATION ASSISTANT WORKER'S COMP	\$ -	\$ 4.51	\$ -
2-5404-027-146-	SCHOOL CLERICAL ASSISTANTS	\$ 556,149.00	\$ 564,593.37	\$ 557,777.00
2-5404-027-181-	SCHOOL CLERICAL ASSIST-LOCAL SUPPLEM	\$ 59,115.00	\$ 59,114.60	\$ 60,073.00
2-5404-027-184-	LONGEVITY PAY	\$ 6,857.00	\$ 5,637.15	\$ 3,027.00
2-5404-027-185-	BONUS LEAVE PAYOUT-OTHER SCHOOL OFF	\$ 3.00	\$ 1,007.76	\$ -
2-5404-027-188-	ANNUAL LEAVE PAYOUT-OTHER SCHOOL OFF	\$ 2,642.00	\$ 3,563.80	\$ -
2-5404-027-189-	DISABILITY	\$ 1,375.00	\$ 1,374.52	\$ -
2-5404-027-199-	OVERTIME SCH BASED CLERICAL ASSISTANT	\$ 745.00	\$ 749.16	\$ -
2-5404-027-211-	EMPLOYER'S SOC SECURITY-SCHOOL CLERIC	\$ 46,562.00	\$ 46,720.15	\$ 47,497.00
2-5404-027-221-	EMPLOYER'S RET CONTRIB -SCHOOL CLERIC	\$ 84,180.00	\$ 84,334.23	\$ 86,295.00
2-5404-027-232-	EMPLOYER-PAID HEALTH IN-SCHOOL CLERIC	\$ 128,403.00	\$ 128,403.03	\$ 163,095.00
2-5404-027-232-	SCHOOL CCLERICAL ASSIST - WORKERS COM	\$ 5,000.00	\$ 4,122.51	\$ 5,000.00
2-5810-027-142-	MEDIA CENTER ASSISTANTS	\$ 520,278.00	\$ 520,277.89	\$ 508,076.00
2-5810-027-165-	SUB FOR MEDIA ASSISTANT	\$ 3,021.00	\$ 3,020.36	\$ -
2-5810-027-181-	MEDIA CENTER ASSISTANT-LOCAL SUPPLEM	\$ 60,155.00	\$ 60,154.93	\$ 54,720.00
2-5810-027-184-	LONGEVITY-MEDIA SERVICES STAFF	\$ 4,543.00	\$ 7,311.50	\$ 5,718.00
2-5810-027-188-	ANNUAL LEAVE PAYOUT-MEDIA SERVICES S	\$ 520.00	\$ 520.26	\$ -
2-5810-027-199-	OVERTIME SCH BASED MEDIA ASSISTANT	\$ 500.00	\$ 410.27	\$ -
2-5810-027-211-	EMPLOYER'S SOC SECURITY-MEDIA ASSISTA	\$ 42,481.00	\$ 42,480.79	\$ 43,491.00
2-5810-027-221-	EMPLOYER'S RET CONTRIB-MEDIA ASSISTAN	\$ 76,132.00	\$ 76,131.57	\$ 74,193.00
2-5810-027-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 106,736.00	\$ 106,735.37	\$ 142,748.00
2-5810-027-232-	MEDIA CENTER ASSISTANT - WORKERS COM	\$ 3,942.00	\$ 3,885.95	\$ 4,000.00
2-5861-027-146-	COMPUTER LAB ASST-NON K-3 ELEMENTARIE	\$ 666,337.00	\$ 666,336.02	\$ 519,736.00
2-5861-027-181-	COMPUTER LAB ASSISTANT-LOCAL SUPPLEM	\$ 80,049.00	\$ 80,049.71	\$ 55,976.00
2-5861-027-184-	LONGEVITY-ELEM COMP LAB ASSTS	\$ 8,155.00	\$ 13,366.85	\$ 5,185.00
2-5861-027-185-	BONUS LEAVE PAYOFF-COMPUTER LAB ASS	\$ 9.00	\$ 9.26	\$ -
2-5861-027-188-	ANNUAL LEAVE PAYOFF-COMPUTER LAB AS	\$ 5,567.00	\$ 5,389.34	\$ -
2-5861-027-199-	OVERTIME FOR COMPUTER LAB INSTRUCT A	\$ 413.00	\$ 287.25	\$ -
2-5861-027-211-	EMPLOYER'S SOC SECURITY-NON K-3 LAB AS	\$ 54,684.00	\$ 54,903.57	\$ 44,439.00
2-5861-027-221-	EMPLOYER'S RET CONTRIB -NON K-3 LAB AS	\$ 107,815.00	\$ 108,223.40	\$ 82,574.00
2-5861-027-231-	EMPLOYER-PAID HEALTH IN-NON K-3 LAB AS	\$ 154,547.00	\$ 154,546.59	\$ 137,410.00
2-5861-027-232-	ELEM COMP LAB ASSISTANTS - WORKERS C	\$ 4,988.00	\$ (10.51)	\$ 5,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 4,478,914</b>	<b>\$ 4,487,783</b>	<b>\$ 4,253,108</b>
	<b>Total Paid by All Funds</b>	<b>\$ 11,123,643</b>	<b>\$ 11,132,686</b>	<b>\$ 11,823,135</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.

PRC 029 - Behavioral Support				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5210-029-131-	BEHAVIORAL OUTREACH SPECIALIST	\$ 80,680.00	\$ 80,680.00	\$ 80,680.00
1-5210-029-142-	WILLIE M ASSISTANT	\$ 32,978.00	\$ 32,978.04	\$ 31,973.00
1-5210-029-199-	OVERTIME PAID - WILLIE M STAFF	\$ 3.00	\$ 3.36	\$ -
1-5210-029-211-	EMPLOYER'S SOC SECURITY-WILLIE M ASSIS	\$ 8,500.00	\$ 8,500.20	\$ 8,617.00
1-5210-029-221-	EMPLOYER'S RET CONTRIB -WILLIE M ASSIS	\$ 16,174.00	\$ 16,174.08	\$ 16,549.00
1-5210-029-231-	EMPLOYER-PAID HEALTH IN-WILLIE M ASSIS	\$ 15,572.00	\$ 15,572.40	\$ 15,855.00
1-5218-029-142-	THERAPIST OUTREACH SPECIALIST	\$ 17,198.00	\$ 17,197.93	\$ 19,559.00
1-5218-029-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC	\$ 1,296.00	\$ 1,296.46	\$ 1,496.00
1-5218-029-221-	EMPLOYER'S RET CONTRIB -THERAPEUTIC C	\$ 2,449.00	\$ 2,447.25	\$ 2,873.00
1-5218-029-231-	EMPLOYER-PAID HEALTH IN-THERAPEUTIC C	\$ 3,461.00	\$ 3,461.28	\$ 3,964.00
	<b>Total Paid by State Allotment</b>	<b>\$ 178,311</b>	<b>\$ 178,311</b>	<b>\$ 181,566</b>
2-5210-029-142-	WILLIE M ASSISFTANT	\$ -	\$ -	\$ 530.00
2-5210-029-181-	SUPPLEMENT-CHILDREN W/ DISABILITIES CU	\$ 10,300.00	\$ 10,299.80	\$ 10,116.00
2-5210-029-211-	SOC SECURITY-CHILDREN W/ DISABILITIES	\$ 788.00	\$ 788.14	\$ 815.00
2-5210-029-221-	RETIREMENT-CHILDREN W/ DISABILITIES	\$ 1,466.00	\$ 1,465.57	\$ 1,564.00
2-5210-029-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 3,894.00	\$ 3,464.64	\$ 5,285.00
2-5210-029-232-	CHILDREN W/DISABILITIES - WORKERS COMF	\$ 67.00	\$ 67.83	\$ 68.00
2-5218-029-181-	THERAPEUTIC CLASS TCH - LOCAL SUPPLEM	\$ 1,850.00	\$ 1,849.60	\$ 2,107.00
2-5218-029-211-	EMPLOYER'S SOC SECURITY-THERA CL LOC	\$ 142.00	\$ 141.60	\$ 161.00
2-5218-029-221-	EMPLOYER'S RET CONTRIB-THERAP CL LOC	\$ 264.00	\$ 263.20	\$ 310.00
2-5218-029-231-	HEALTH INSURANCE	\$ -	\$ -	\$ 1,321.00
2-5218-029-232-	THERAPEUTIC CLASS TCH - WORKERS COMF	\$ 12.00	\$ 12.15	\$ 12.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 18,783</b>	<b>\$ 18,353</b>	<b>\$ 22,289</b>
	<b>Total Paid by All Funds</b>	<b>\$ 197,094</b>	<b>\$ 196,664</b>	<b>\$ 203,855</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, 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.

Services are delivered by 188 special education teachers, 13 school psychologists, 34 speech and language therapists, 185 teacher assistants, 6 Occupational Therapists, 3 Physical Therapists, 1 Physical Therapy Assistant, 4 Child Find Specialists and 9 unit wide Program Placement Specialists. Administratively, the program is staffed with a Director, Assistant Director, 3

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Curriculum Managers, a Transition Specialist, a Data Manager and an Office Support position.

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>	\$3,743.48 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 12.5% of the allotted ADM.				
<b>Preschool</b>	Base of \$55,264 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$2,979.01) 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				

<b>PRC 032 - Children with Special Needs</b>				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5210-032-121-	TEACHER OF DISABLED (GENERAL-SEE OTHER)	\$ 3,348.00	\$ 3,350.00	\$ -
1-5210-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$ 19,570.00	\$ 19,570.00	\$ 19,570.00
1-5210-032-133-	PSYCHOLOGIST	\$ 7,121.00	\$ 7,121.75	\$ -
1-5210-032-135-	LEAD TEACHER/SPECIALIST CHILDREN/DISAB	\$ 179,216.00	\$ 179,215.74	\$ 140,185.00
1-5210-032-196-	STAFF DEV. STIPEND-CHILD.W/DISABILITIES	\$ 3,100.00	\$ 3,100.00	\$ -
1-5210-032-211-	EMPLOYER'S SOC SECURITY-CHILDREN/DISA	\$ 15,752.00	\$ 15,752.02	\$ 12,221.00
1-5210-032-221-	EMPLOYER'S RET CONTRIB -CHILDREN/DISAB	\$ 30,218.00	\$ 30,218.46	\$ 23,468.00
1-5210-032-231-	EMPLOYER-PAID HEALTH IN-CHILDREN/DISAB	\$ 11,466.00	\$ 11,465.49	\$ 13,951.00
1-5210-032-311-	CONTRACTED SERVICES-CHILDREN WITH DIS	\$ 4,655.00	\$ 4,655.36	\$ -
1-5210-032-312-	WORKSHOPS	\$ 2,232.00	\$ 2,232.04	\$ -
1-5210-032-319-	EC OTHER PROFESSIONAL AND TECHNICAL S	\$ 576.00	\$ 575.79	\$ -
1-5210-032-411-	SUPPLIES FOR CHILDREN/DISABILITIES INSTR	\$ 94,206.00	\$ 94,205.56	\$ -
1-5210-032-418-	SOFTWARE FOR CHILDREN WITH DISABILITIES	\$ 300.00	\$ 300.00	\$ -
1-5210-032-459-	SPECIAL CURRICULAR SRVS-OTHER FOOD PU	\$ 88.00	\$ 87.74	\$ -
1-5210-032-461-	NON-INVENTORIES INSTRUTIONAL EQUIPMEN	\$ 939.00	\$ 939.42	\$ -
1-5210-032-462-	INVENTORY FURN/EQUIP. CHILD/DISABILITIES	\$ 24,424.00	\$ 24,424.25	\$ 18,000.00
1-5211-032-121-	HOMEBOUND TEACHER - SPECIAL ED	\$ 32,271.00	\$ 32,270.79	\$ 25,220.00
1-5211-032-211-	SOCIAL SECURITY HOMEBOUND TCH SPEC E	\$ 2,426.00	\$ 2,425.64	\$ 1,929.00
1-5211-032-221-	RETIREMENT HOMEBOUND TCH SPEC ED	\$ 1,020.00	\$ 1,020.02	\$ -
1-5211-032-231-	HOPSITAL INS HOMEBOUND TEACHER SPEC	\$ -	\$ -	\$ 1,267.00

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1-5212-032-121-	INSTRUCTOR-SELF CONTAINED DISABIL CLAS	\$ 2,447,913.00	\$ 2,447,913.17	\$ 2,362,000.00
1-5212-032-122-	NON-CERTIFIED INTERIM INSTRUCTOR-SPEC B	\$ 3,003.00	\$ 3,003.00	\$ -
1-5212-032-142-	SELF-CONTAINED CLASSROOM ASSISTANT	\$ 30,341.00	\$ 30,341.36	\$ 17,249.00
1-5212-032-162-	SUBSTITUTE--SELF CONTAINED DISABIL CLAS	\$ 34,237.00	\$ 34,237.00	\$ -
1-5212-032-167-	TEACHER ASST. SUB (SELF CONTAINED CLAS	\$ 636.00	\$ 636.07	\$ -
1-5212-032-199-	OVERTIME-SELF-CONTAINED CLASSROOM AS	\$ 2.00	\$ 1.74	\$ -
1-5212-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$ 182,486.00	\$ 182,485.18	\$ 182,013.00
1-5212-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAINED	\$ 353,504.00	\$ 353,504.23	\$ 349,512.00
1-5212-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$ 140,834.00	\$ 140,833.86	\$ -
1-5213-032-121-	RESOURCE TEACHER (CHILDREN/DISABILITIES	\$ 3,710,339.00	\$ 3,710,338.68	\$ 3,834,740.00
1-5213-032-122-	TEACHER PAID AT NON-CERTIFIED (SUB) RAT	\$ 5,096.00	\$ 5,096.00	\$ -
1-5213-032-144-	INTERPRETER	\$ 11,699.00	\$ 11,698.93	\$ -
1-5213-032-162-	SUB-REG TEACHER ABSENCE - RESOURCE C	\$ 60,296.00	\$ 60,295.50	\$ -
1-5213-032-167-	TEACHER ASST. SUB (CHILDREN/DISABILITIES	\$ 430.00	\$ 429.78	\$ -
1-5213-032-199-	RESOURCE CLASS ASSISTANT OVERTIME	\$ 22.00	\$ 22.41	\$ -
1-5213-032-211-	EMPLOYER'S SOC SECURITY-RESOURCE CLAS	\$ 272,692.00	\$ 272,692.02	\$ 293,358.00
1-5213-032-221-	EMPLOYER'S RET CONTRIB -RESOURCE CLAS	\$ 518,944.00	\$ 518,944.28	\$ 563,323.00
1-5213-032-231-	EMPLOYER-PAID HEALTH IN-RESOURCE CLAS	\$ 197,410.00	\$ 197,410.22	\$ -
1-5214-032-121-	TEACHER OF HEARING/VISUALLY IMPAIRED	\$ 89,490.00	\$ 89,490.00	\$ 72,170.00
1-5214-032-162-	SUBSTITUTE TEACHER- STAFF DEVELOPMEN	\$ 182.00	\$ 182.00	\$ -
1-5214-032-211-	EMPLOYER'S SOC SECURITY-HEARING/VISUA	\$ 6,406.00	\$ 6,404.02	\$ 5,521.00
1-5214-032-221-	EMPLOYER'S RET CONTRIB -HEARING/VISUAL	\$ 12,734.00	\$ 12,734.40	\$ 10,602.00
1-5214-032-231-	EMPLOYER-PAID HEALTH IN-HEARING/VISUAL	\$ 4,327.00	\$ 4,326.60	\$ -
1-5215-032-131-	PROGRAM PLACEMENTS SPECIALIST	\$ 410,669.00	\$ 410,668.84	\$ 405,700.00
1-5215-032-211-	EMPLOYER'S SOC SECURITY-PROGRAM PLAC	\$ 29,549.00	\$ 29,549.68	\$ 31,036.00
1-5215-032-221-	EMPLOYER'S RET CONTRIB -PROGRAM PLAC	\$ 58,438.00	\$ 58,437.93	\$ 59,597.00
1-5215-032-231-	EMPLOYER-PAID HEALTH IN-PROGRAM PLAC	\$ 21,633.00	\$ 21,633.02	\$ -
1-5218-032-121-	EXCEPTIONAL CHILDREN TEACHER	\$ 89,790.00	\$ 89,790.00	\$ 89,840.00
1-5218-032-162-	SUBSTITUTE THERAPEUTIC CLASSROOM TEA	\$ 570.00	\$ 570.50	\$ -
1-5218-032-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC C	\$ 6,749.00	\$ 6,748.93	\$ 6,873.00
1-5218-032-221-	EMPLOYER'S RET CONTRIB -THERAPEUTIC CL	\$ 12,777.00	\$ 12,777.09	\$ 13,198.00
1-5218-032-231-	EMPLOYER-PAID HEALTH THERESOURCE CLA	\$ 4,327.00	\$ 4,326.60	\$ 7,974.00
1-5220-032-145-	OCCUPATIONAL THERAPIST	\$ 452,744.00	\$ 452,743.15	\$ 473,130.00
1-5220-032-211-	EMPLOYER'S SOC SECURITY-OCCUPATNL TH	\$ 32,865.00	\$ 32,865.18	\$ 36,194.00
1-5220-032-221-	EMPLOYER'S RET CONTRIB -OCCUPATNL THE	\$ 64,425.00	\$ 64,425.33	\$ 68,123.00
1-5220-032-231-	EMPLOYER-PAID HEALTH IN-OCCUPATNL THE	\$ 16,874.00	\$ 16,873.74	\$ -
1-5230-032-121-	PRESCHOOL TEACHER	\$ 55,480.00	\$ 55,480.00	\$ 55,480.00
1-5230-032-211-	PRESCHOOL TEACHER SOCIAL SECURITY	\$ 3,872.00	\$ 3,872.00	\$ 4,244.00
1-5230-032-221-	PRESCHOOL TEACHER RETIREMENT	\$ 7,895.00	\$ 7,894.80	\$ 8,150.00
1-5230-032-231-	PRESCHOOL TEACHER HEALTH INSURANCE	\$ 2,163.00	\$ 2,163.30	\$ 3,987.00
1-5231-032-121-	PRESCHOOL CHILDREN/DISABIL TEACHER	\$ 121,820.00	\$ 121,820.00	\$ 92,835.00
1-5231-032-211-	EMPLOYER'S SOC SECURITY-PRE-SCHOOL D	\$ 8,294.00	\$ 8,294.09	\$ 7,102.00
1-5231-032-221-	EMPLOYER'S RET CONTRIB -PRE-SCHOOL DIS	\$ 17,335.00	\$ 17,334.98	\$ 13,637.00
1-5231-032-231-	EMPLOYER-PAID HEALTH IN-PRE-SCHOOL DIS	\$ 5,408.00	\$ 5,408.25	\$ 9,968.00
1-5232-032-121-	SELF-CONTAINED PRE-SCHOOL DISAB TEACH	\$ 33,830.00	\$ 33,830.00	\$ 33,030.00
1-5232-032-125-	NEW TEACHER ORIENTATION	\$ 472.00	\$ 472.75	\$ -
1-5232-032-162-	SUBSTITUTE-SELF CONTAINED PRE-K DISABL	\$ 346.00	\$ 346.50	\$ -
1-5232-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN	\$ 2,618.00	\$ 2,618.13	\$ 2,527.00
1-5232-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAIN P	\$ 4,881.00	\$ 4,881.27	\$ 4,852.00
1-5232-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAIN P	\$ 2,163.00	\$ 2,163.30	\$ 3,987.00
1-5235-032-121-	PRE-SCHOOL DISAB PROGRAM PLACEMENT	\$ 55,996.00	\$ 55,996.09	\$ 56,390.00
1-5235-032-211-	EMPLOYER'S SOC SECURITY-PRE-SCHOOL P	\$ 4,259.00	\$ 4,259.28	\$ 4,314.00
1-5235-032-221-	EMPLOYER'S RET CONTRIB -PRE-SCHOOL PR	\$ 7,968.00	\$ 7,968.24	\$ 8,284.00
1-5235-032-231-	EMPLOYER-PAID HEALTH IN-PRE-SCHOOL PR	\$ 2,163.00	\$ 2,163.30	\$ 3,987.00

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1-5241-032-132-	SPEECH TEACHER (BOARD LICENSED)	\$ 969,216.00	\$ 969,215.51	\$ 936,544.00
1-5241-032-211-	EMPLOYER'S SOC SECURITY-SPEECH (BD LIC)	\$ 69,678.00	\$ 69,677.62	\$ 71,646.00
1-5241-032-221-	EMPLOYER'S RET CONTRIB -SPEECH (BD LIC)	\$ 137,920.00	\$ 137,919.58	\$ 137,578.00
1-5241-032-231-	EMPLOYER-PAID HEALTH IN-SPEECH (BD LIC)	\$ 44,921.00	\$ 44,921.16	\$ -
1-5242-032-132-	SPEECH TEACHER-NOT BOARD LICENSED	\$ 274,252.00	\$ 274,251.60	\$ 293,638.00
1-5242-032-211-	EMPLOYER'S SOC SECURITY- SPEECH/LANG	\$ 20,012.00	\$ 20,011.93	\$ 22,463.00
1-5242-032-221-	EMPLOYER'S RET CONTRIB - SPEECH/LANGU	\$ 38,106.00	\$ 38,106.08	\$ 37,108.00
1-5242-032-231-	EMPLOYER-PAID HEALTH IN- SPEECH/LANGU	\$ 11,574.00	\$ 11,573.73	\$ 21,929.00
1-5243-032-132-	PRE-SCHOOL SPEECH/LANGUAGE	\$ 272,052.00	\$ 272,051.70	\$ 294,116.00
1-5243-032-211-	EMPLOYER'S SOC SECURITY-PRESCHOOL SP	\$ 19,497.00	\$ 19,496.73	\$ 22,500.00
1-5243-032-221-	EMPLOYER'S RET CONTRIB -PRESCHOOL SP	\$ 38,713.00	\$ 38,712.96	\$ 43,206.00
1-5243-032-231-	EMPLOYER-PAID HEALTH IN-PRESCHOOL SP	\$ 9,161.00	\$ 9,161.34	\$ 23,523.00
1-5250-032-132-	AUDIOLOGIST	\$ 46,101.00	\$ 46,101.00	\$ 46,101.00
1-5250-032-211-	EMPLOYER'S SOC SECURITY - AUDIOLOGY	\$ 3,419.00	\$ 3,419.01	\$ 3,527.00
1-5250-032-221-	EMPLOYER'S RET CONTRIB - AUDIOLOGY	\$ 6,560.00	\$ 6,560.18	\$ 6,772.00
1-5250-032-231-	EMPLOYER-PAID HEALTH IN - AUDIOLOGY	\$ 1,731.00	\$ 1,730.64	\$ 3,987.00
1-5250-032-326-	AUDIOLOGY-CONTRACTED REPAIR/MAINT-EQ	\$ 4,794.00	\$ 4,793.75	\$ -
1-5250-032-411-	AUDIOLOGY-SUPPLIES	\$ 5,927.00	\$ 5,926.99	\$ -
1-5250-032-462-	AUDIOLOGY-INVENTORY FURNITURE/EQUIPM	\$ 10,388.00	\$ 10,387.41	\$ 8,000.00
1-5320-032-131-	SOCIAL WORKER	\$ 17,900.00	\$ 17,900.00	\$ 17,900.00
1-5320-032-211-	SOCIAL WORKER-SOC SEC	\$ 1,135.00	\$ 1,135.20	\$ 1,369.00
1-5320-032-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$ 2,547.00	\$ 2,547.20	\$ 2,630.00
1-5320-032-231-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$ 1,082.00	\$ 1,081.65	\$ 1,994.00
1-5840-032-145-	PHYSICAL THERAPIST	\$ 178,978.00	\$ 178,977.50	\$ 178,978.00
1-5840-032-146-	PHYSICAL THERAPY ASSISTANT	\$ 28,439.00	\$ 28,438.23	\$ 29,383.00
1-5840-032-199-	HEALTH SERVICES OVERTIME	\$ 7.00	\$ 7.61	\$ -
1-5840-032-211-	EMPLOYER'S SOC SECURITY-PHYSICAL THER	\$ 14,480.00	\$ 14,480.10	\$ 15,940.00
1-5840-032-221-	EMPLOYER'S RET CONTRIB -PHYSICAL THERA	\$ 29,516.00	\$ 29,516.36	\$ 30,608.00
1-5840-032-231-	EMPLOYER-PAID HEALTH IN-PHYSICAL THERA	\$ 8,870.00	\$ 8,869.53	\$ 15,749.00
1-6201-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$ 113,508.00	\$ 113,508.00	\$ 113,508.00
1-6201-032-151-	SPECIAL SERVICES OFFICE PERSONNEL	\$ 23,489.00	\$ 23,489.40	\$ 29,362.00
1-6201-032-152-	EXCEPTIONAL CHILDREN DATA MANAGER	\$ 36,311.00	\$ 36,311.04	\$ 28,752.00
1-6201-032-211-	EMPLOYER'S SOC SECURITY-EX CHILD DATA	\$ 11,899.00	\$ 11,898.90	\$ 13,129.00
1-6201-032-221-	EMPLOYER'S RET CONTRIB -EX CHILD DATA M	\$ 24,662.00	\$ 24,661.80	\$ 25,211.00
1-6201-032-231-	EMPLOYER-PAID HEALTH IN-EX CHILD DATA M	\$ 6,576.00	\$ 6,576.44	\$ 15,948.00
1-6202-032-151-	PEP SERVICES OFFICE PERSONNEL	\$ 27,175.00	\$ 27,175.20	\$ 27,145.00
1-6202-032-211-	EMPLOYER'S SOC SECURITY-PEP CLERICAL	\$ 2,042.00	\$ 2,042.38	\$ 2,077.00
1-6202-032-221-	EMPLOYER'S RET CONTRIB - PEP CLERICAL	\$ 3,867.00	\$ 3,867.05	\$ 3,988.00
1-6202-032-231-	EMPLOYER-PAID HEALTH IN- PEP CLERICAL	\$ -	\$ -	\$ 3,987.00
1-6550-032-147-	SUBSTITUTES-TRANSPORTATION SAFETY AS	\$ 659,095.00	\$ 659,095.30	\$ 841,916.00
1-6550-032-199-	TRANSPORTATION SAFETY ASSIST - OVERTIME	\$ 1,577.00	\$ 1,577.14	\$ -
1-6550-032-211-	TRANSPORTATION SAFETY ASSIST-SOCIAL S	\$ 47,813.00	\$ 47,812.62	\$ 64,407.00
1-6550-032-221-	TRANSPORTATION SAFETY ASSIST - RETIRE	\$ 82,564.00	\$ 82,563.68	\$ 97,677.00
1-6550-032-231-	TRANSPORTATION SAFETY ASSIST-HEALTH IN	\$ 139,708.00	\$ 139,707.96	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 13,501,586</b>	<b>\$ 13,501,586</b>	<b>\$ 12,985,034</b>
2-5210-032-162-	SUBSTITUTE-TEACHER OF THE DISABLED	\$ -	\$ -	\$ 107,650.00
2-5210-032-181-	SPECIAL SRVCS STAFF SUPPLEMENTARY PA	\$ 19,461.00	\$ 16,909.41	\$ 15,335.00
2-5210-032-211-	EMPLOYER'S SOC SECURITY-SPEC SRVCS S	\$ 1,489.00	\$ 1,293.59	\$ 1,173.00
2-5210-032-221-	EMPLOYER'S RET CONTRIB -SPECIAL SRVCS	\$ 2,769.00	\$ 2,406.24	\$ 2,253.00
2-5210-032-231-	EMPLOYER-PAID HEALTH IN-SPECIAL SRVCS	\$ 18,172.00	\$ 14,971.42	\$ 4,543.00
2-5210-032-232-	SPECIAL SERVICES STAFF - WORKERS COM	\$ 120.00	\$ 102.49	\$ -
2-5210-032-311-	CONTRACTED SERVICES - CHILD/DISABILITIES	\$ 67,033.00	\$ 67,033.13	\$ -
2-5210-032-312-	WORKSHOP EXPENSES - CHILD/DISABILITIES	\$ -	\$ 4,574.61	\$ 4,000.00



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2-5210-032-319-	OTHER PROF/TECH SERVICE VERY SPEC. AR	\$ 214.00	\$ -	\$ -
2-5210-032-332-	MILEAGE REIMBURSEMENTS -CHILD/DISAB. S	\$ 95,000.00	\$ 84,974.70	\$ 88,000.00
2-5210-032-411-	SUPPLIES - CHILD.WITH DISABILITIES	\$ -	\$ -	\$ 70,000.00
2-5210-032-422-	PARTS-CHILD.WITH DISABILITIES SERVICE	\$ 1,131.00	\$ 1,098.08	\$ -
2-5210-032-423-	GAS - CHILD.WITH DISABILITIES SERVICE	\$ 7,892.00	\$ 7,825.85	\$ 7,000.00
2-5210-032-424-	OIL - CHILD.WITH DISABILITIES SERVICE	\$ 90.00	\$ 129.41	\$ 100.00
2-5210-032-425-	TIRES-CHILD.WITH DISABILITIES SERVICE	\$ 202.00	\$ 201.51	\$ 200.00
2-5210-032-461-	NON-INVENTORIES INSTRUTIONAL EQUIPMEN	\$ -	\$ -	\$ 1,000.00
2-5211-032-231-	EMPLOYER-PAID HEALTH IN-SPECIAL SRVCS	\$ -	\$ 865.32	\$ -
2-5211-032-232-	HOMEBOUND TEACHER - WORKERS COMP	\$ 19.00	\$ -	\$ -
2-5212-032-121-	INSTRUCTOR-SELF CONTAINED DISABIL CLAS	\$ 18,017.00	\$ 18,016.85	\$ 31,670.00
2-5212-032-125-	NEW TEACHER ORIENTATION	\$ 430.00	\$ 429.77	\$ -
2-5212-032-162-	SUBSTITUTE(REG ABSENCE)-SELF CONTAIN	\$ 1,400.00	\$ 1,400.00	\$ -
2-5212-032-181-	SELF CONTAINED CLASS STAFF LOC SUPPLE	\$ 191,906.00	\$ 191,989.61	\$ 184,186.00
2-5212-032-184-	LONGEVITY PAYMENT	\$ -	\$ (608.77)	\$ -
2-5212-032-188-	ANNUAL LEAVE PAYOUT-RESOURCE CLASSR	\$ 97.00	\$ 97.14	\$ -
2-5212-032-199-	INSTRUCTOR-SELF CONTAINED DISABIL CLAS	\$ -	\$ 0.12	\$ -
2-5212-032-211-	EMPLOYER'S SOC SECURITY-SELF CONTAIN	\$ 16,040.00	\$ 16,088.22	\$ 16,513.00
2-5212-032-221-	EMPLOYER'S RET CONTRIB -SELF CONTAIN	\$ 29,804.00	\$ 29,893.19	\$ 31,709.00
2-5212-032-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAIN	\$ 180,454.00	\$ 180,453.43	\$ 336,973.00
2-5212-032-232-	SELF CONTAINED CLASS - WORKERS COMP	\$ 1,175.00	\$ 1,366.93	\$ -
2-5213-032-121-	RESOURCE TEACHER	\$ 71,005.00	\$ 71,004.32	\$ 68,330.00
2-5213-032-125-	NEW TEACHER ORIENTATION	\$ 473.00	\$ 472.74	\$ -
2-5213-032-162-	SUBSTITUTE	\$ 1,131.00	\$ 1,130.50	\$ -
2-5213-032-167-	TEACHER ASST. SUB (SELF CONTAINED CLAS	\$ -	\$ 2,395.80	\$ -
2-5213-032-181-	RESOURCE CLASS TEACHER LOCAL SUPPLE	\$ 302,345.00	\$ 302,344.40	\$ 325,121.00
2-5213-032-184-	LONGEVITY PAY-RESOURCE CLASS TEACHE	\$ -	\$ (1,490.63)	\$ -
2-5213-032-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 281.70	\$ -
2-5213-032-199-	OVERTIME	\$ 766.00	\$ 54.66	\$ -
2-5213-032-211-	EMPLOYER'S SOC SECURITY-RESOURCE CLA	\$ 28,958.00	\$ 28,837.24	\$ 30,099.00
2-5213-032-221-	EMPLOYER'S RET CONTRIB-RESOURCE CLAS	\$ 53,590.00	\$ 53,529.29	\$ 57,798.00
2-5213-032-231-	EMPLOYER-PAID HEALTH INS-RESOURCE CLA	\$ 252,206.00	\$ 252,205.66	\$ 512,645.00
2-5213-032-232-	RESOURCE CLASS TEACHER - WORKERS CO	\$ 2,437.00	\$ 2,437.16	\$ -
2-5214-032-181-	INTERPRETER LOCAL SUPPLEMENT	\$ 8,698.00	\$ 8,697.63	\$ 5,323.00
2-5214-032-211-	EMPLOYER'S SOC SECURITY-VIS IMP LOC SU	\$ 763.00	\$ 665.39	\$ 407.00
2-5214-032-221-	EMPLOYER'S RET CONTRIB-VIS IMP LOC SUP	\$ 1,238.00	\$ 1,237.67	\$ 782.00
2-5214-032-231-	HEALTH INSURANCE-TEACHER VISUALLY IMP	\$ 6,057.00	\$ 6,057.24	\$ 10,570.00
2-5214-032-232-	INTERPRETER - WORKERS COMP	\$ 57.00	\$ 57.12	\$ -
2-5215-032-181-	PROGRAM PLACEMENT SPECIALIST SUPPLE	\$ 36,804.00	\$ 36,803.97	\$ 36,999.00
2-5215-032-187-	PROGRAM PLACEMENT SPECIALIST SUPPLE	\$ 5,000.00	\$ 5,000.00	\$ 4,000.00
2-5215-032-211-	EMPLOYER'S SOC SECURITY-PROG PLACEME	\$ 3,198.00	\$ 3,197.64	\$ 3,136.00
2-5215-032-221-	EMPLOYER'S RET CONTRIB -PROG PLACEME	\$ 5,949.00	\$ 5,948.47	\$ 6,023.00
2-5215-032-231-	EMPLOYER-PAID HEALTH IN	\$ 24,878.00	\$ 24,877.93	\$ 50,208.00
2-5215-032-232-	PROGRAM PLACEMENT SPEC - WORKERS CO	\$ 259.00	\$ 269.67	\$ -
2-5218-032-181-	SUPPLEMENT-THERAPEUTIC CLASSROOM	\$ 8,395.00	\$ 8,394.54	\$ 8,395.00
2-5218-032-211-	EMPLOYER'S SOC SECURITY COST-THERAPE	\$ 642.00	\$ 642.16	\$ 642.00
2-5218-032-221-	EMPLOYER'S RET CONTRIB-THERAPEUTIC CL	\$ 1,195.00	\$ 1,194.56	\$ 1,233.00
2-5218-032-231-	EMPLOYER-PAID HEALTH INS-THERAPEUTIC C	\$ 6,058.00	\$ 6,057.24	\$ 2,596.00
2-5218-032-232-	THERAPEUTIC CLASSROOM - WORKERS COM	\$ -	\$ (0.67)	\$ -
2-5220-032-181-	JOB COACH LOCAL SUPPLEMENT	\$ 49,817.00	\$ 42,833.51	\$ 45,898.00
2-5220-032-211-	EMPLOYER'S SOC SECURITY-OCCUP TH LOC	\$ 3,811.00	\$ 3,276.67	\$ 3,511.00
2-5220-032-221-	EMPLOYER'S RET CONTRIB-OCCUP THP LOC	\$ 7,089.00	\$ 6,095.19	\$ 6,654.00
2-5220-032-231-	EMPLOYER PAID HEALTH INSURANCE	\$ 21,201.00	\$ 21,200.34	\$ 41,223.00
2-5220-032-232-	JOB COACH - WORKERS COMP	\$ -	\$ 333.65	\$ -
2-5230-032-181-	LOCAL SUPPLEMENT-PRESCHOOL TEACHER	\$ 6,491.00	\$ 6,491.20	\$ 6,491.00
2-5230-032-211-	EMPLOYER'S SOCIAL SECURITY	\$ 497.00	\$ 496.60	\$ 497.00
2-5230-032-221-	EMPLOYER'S RET CONTRIB-THERAPEUTIC CL	\$ 924.00	\$ 923.70	\$ 954.00
2-5230-032-231-	HEALTH INSURANCE-PRESCHOOL	\$ 3,029.00	\$ 3,028.62	\$ 1,298.00
2-5230-032-232-	THERAPEUTIC CLASS-WORKERS COMP	\$ -	\$ (0.57)	\$ -



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2-5231-032-181-	SUPPLEMENT FOR PRE-K ITINERANT TEACHE	\$ 14,443.00	\$ 14,240.06	\$ 7,788.00
2-5231-032-211-	EMPLOYER'S SOC SECURITY-PRE-K ITINERAN	\$ 1,105.00	\$ 1,089.35	\$ 596.00
2-5231-032-221-	EMPLOYER'S RET CONTRIB -PRE-K ITINERAN	\$ 2,055.00	\$ 2,026.34	\$ 1,144.00
2-5231-032-231-	EMPLOYER-PAID HEALTH IN-PRE-K ITINERAN	\$ 7,356.00	\$ 7,355.22	\$ 3,245.00
2-5231-032-232-	PRE-K ITINERANT TEACHER - WORKERS COM	\$ -	\$ 135.27	\$ -
2-5232-032-181-	PRE-K SELF-CONTAINED TCH-LOCAL SUPPLE	\$ 1,940.00	\$ 2,134.40	\$ 2,114.00
2-5232-032-211-	EMPLOYER'S SOC SECURITY-PRE-K SELF CO	\$ 148.00	\$ 163.20	\$ 162.00
2-5232-032-221-	EMPLOYER'S RET CONTRIB -PRE-K SELF CON	\$ 276.00	\$ 303.70	\$ 311.00
2-5232-032-231-	HEALTH INSURANCE-PRESCHOOL	\$ 2,164.00	\$ 2,163.30	\$ 1,298.00
2-5232-032-232-	PRE-K SELF CONTAINED TCH - WORKERS CO	\$ -	\$ 13.93	\$ -
2-5235-032-181-	PROGRAM PLACEMENT SPEC - LOCAL SUPPL	\$ 6,491.00	\$ 6,491.20	\$ 6,147.00
2-5235-032-187-	PROGRAM PLACEMENT SPEC - LOCAL SUPPL	\$ 1,000.00	\$ 1,000.00	\$ -
2-5235-032-211-	EMPLOYER'S SOC SECURITY-PROG PLACEME	\$ 573.00	\$ 573.10	\$ 470.00
2-5235-032-221-	EMPLOYER'S RET CONTRIB-PROG PLACEME	\$ 1,066.00	\$ 1,066.00	\$ 903.00
2-5235-032-231-	EMPLOYER'S HOSPITALIZATION	\$ 3,029.00	\$ 3,028.62	\$ 1,298.00
2-5235-032-232-	PROGRAM PLACEMENT SPEC - WORKERS CO	\$ -	\$ 48.69	\$ -
2-5241-032-132-	SPEECH TEACHER (BOARD LICENSED)	\$ 5,161.00	\$ 5,160.93	\$ -
2-5241-032-181-	SUPPLEMENT-BOARD LICENSE SPEECH TEA	\$ 84,864.00	\$ 84,748.07	\$ 79,332.00
2-5241-032-211-	EMPLOYER'S SOC SECURITY-BD LICENSED S	\$ 6,875.00	\$ 6,874.57	\$ 6,069.00
2-5241-032-221-	EMPLOYER'S RET CONTRIB -BD LICENSED SP	\$ 12,794.00	\$ 12,794.13	\$ 11,654.00
2-5241-032-231-	EMPLOYER-PAID HEALTH IN-BD LICENSED SP	\$ 63,255.00	\$ 63,254.87	\$ 106,229.00
2-5241-032-232-	SPEECH TCH-BOARD LICENSE - WORKERS C	\$ -	\$ 589.00	\$ -
2-5242-032-181-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$ 24,506.00	\$ 23,969.92	\$ 24,532.00
2-5242-032-211-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$ 1,875.00	\$ 1,833.78	\$ 1,877.00
2-5242-032-221-	LOCAL SUPPLEMENT-SPEECH NOT BOARD LI	\$ 3,487.00	\$ 3,411.04	\$ 3,093.00
2-5242-032-231-	HEALTH INSURANCE-SPEECH THERAPIST	\$ 17,415.00	\$ 17,414.67	\$ 7,139.00
2-5242-032-232-	SPEECH TCH-NON BRD LIC - WORKERS COM	\$ -	\$ 155.60	\$ -
2-5243-032-181-	SUPPLEMENT-PRE-SCHOOL SPEECH TEACHE	\$ 25,305.00	\$ 25,562.32	\$ 28,735.00
2-5243-032-211-	EMPLOYER'S SOC SECURITY-PRE-K SPEECH	\$ 1,936.00	\$ 1,955.59	\$ 2,198.00
2-5243-032-221-	EMPLOYER'S RET CONTRIB -PRE-K SPEECH	\$ 3,601.00	\$ 3,637.49	\$ 4,221.00
2-5243-032-231-	EMPLOYER-PAID HEALTH IN-PRE-K SPEECH	\$ 10,730.00	\$ 10,729.99	\$ 7,658.00
2-5243-032-232-	PRE-SCHOOL SPEECH TCH - WORKERS COM	\$ -	\$ 166.58	\$ -
2-5250-032-181-	SUPPLEMENT FOR AUDIOLOGIST	\$ 2,904.00	\$ 2,904.33	\$ 2,904.00
2-5250-032-211-	EMPLOYER'S SOC SECURITY-AUDIOLOGIST	\$ 222.00	\$ 222.20	\$ 222.00
2-5250-032-221-	EMPLOYER'S RET CONTRIB -AUDIOLOGIST	\$ 413.00	\$ 413.27	\$ 427.00
2-5250-032-231-	EMPLOYER-PAID HEALTH IN-AUDIOLOGIST	\$ 5,192.00	\$ 3,461.28	\$ 1,298.00
2-5250-032-232-	CULTURAL ARTS INSTRUCTION - WORKERS C	\$ -	\$ 18.88	\$ -
2-5250-032-326-	MAINTENANCE/REPAIR OF EQUIPMENT	\$ -	\$ -	\$ 5,000.00
2-5320-032-181-	LSU FOR SPEC ED SOCIAL WORKER	\$ 1,146.00	\$ 1,145.60	\$ 1,468.00
2-5320-032-211-	EMPLOYER'S SOC SECURITY-SPEC ED SOCIA	\$ 88.00	\$ 87.64	\$ 112.00
2-5320-032-221-	EMPLOYER'S RET CONTRIB-SPEC ED SOCIAL	\$ 163.00	\$ 163.02	\$ 216.00
2-5320-032-231-	HEALTH INSURANCE-SOCIAL WORKER	\$ 2,596.00	\$ 1,514.31	\$ 649.00
2-5320-032-232-	WORKERS COMP	\$ -	\$ 7.44	\$ -
2-5838-032-232-	CHILD FIND SPECIALIST - WORKERS COMP	\$ -	\$ (16.91)	\$ -
2-5840-032-181-	PHYSICAL THERAPIST LOCAL SUPPLEMENT	\$ 22,440.00	\$ 22,136.19	\$ 21,440.00
2-5840-032-211-	EMPLOYER'S SOC SECURITY-PHYS THERAP	\$ 1,717.00	\$ 1,693.42	\$ 1,640.00
2-5840-032-221-	EMPLOYER'S RET CONTRIB-PHYS THERAP LS	\$ 3,193.00	\$ 3,149.99	\$ 3,150.00
2-5840-032-231-	HEALTH INSURANCE-PHYSICAL THERAPISTS	\$ 11,899.00	\$ 11,898.15	\$ 5,127.00
2-5840-032-232-	PHYSICAL THERAPIST - WORKERS COMP	\$ -	\$ 143.66	\$ -
2-5862-032-142-	TECHNOLOGY ASSOCIATE	\$ -	\$ 18,209.90	\$ 17,324.00
2-5862-032-146-	TECH ASSOCIATE FOR PEP	\$ 17,746.00	\$ -	\$ -
2-5862-032-181-	LOCAL SUPPLEMENT-TECH ASSOCIATE	\$ 1,911.00	\$ -	\$ 1,866.00
2-5862-032-184-	LONGEVITY FOR PEP COMPUTER LAB ASSIS	\$ 799.00	\$ 802.69	\$ 780.00
2-5862-032-211-	EMPLOYER'S SOCIAL SECURITY-PEP TECH A	\$ 1,565.00	\$ 1,454.15	\$ 1,528.00
2-5862-032-232-	WORKERS' COMP PREMIUM-PEP TECH ASSO	\$ 133.00	\$ 123.50	\$ -

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2-6200-032-311-	CONTRACTED SERVICES- SPECIAL ED	\$ 115.00	\$ 115.00	\$ -
2-6201-032-181-	SUPPLEMENT FOR EXCEPTIONAL CHILD MAN	\$ 18,111.00	\$ 18,110.81	\$ 17,967.00
2-6201-032-187-	DIFFERENTIAL PAY	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
2-6201-032-211-	EMPLOYER'S SOC SECURITY-EXCEPT CHILD M	\$ 1,615.00	\$ 1,615.04	\$ 1,605.00
2-6201-032-221-	EMPLOYER'S RET CONTRIB -EXCEPT CHILD M	\$ 3,004.00	\$ 3,004.12	\$ 3,080.00
2-6201-032-231-	EMPLOYER-PAID HEALTH IN-EXCEPT CHILD M	\$ 11,855.00	\$ 11,854.90	\$ 5,192.00
2-6201-032-232-	EXCEPTIONAL CHILD MANAGER - WORKERS C	\$ 125.00	\$ 124.71	\$ -
2-6202-032-181-	LOCAL SUPPLEMENT PEP STAFF	\$ 2,924.00	\$ 2,923.55	\$ 2,280.00
2-6202-032-211-	EMPLOYER'S SOC SECURITY-SPEC SRVCS	\$ 224.00	\$ 223.65	\$ 174.00
2-6202-032-221-	EMPLOYER'S RET CONTRIB -SPEC SRVCS	\$ 416.00	\$ 416.02	\$ 335.00
2-6202-032-231-	HEALTH INSURANCE-PEP CLERICAL STAFF	\$ -	\$ -	\$ 1,298.00
2-6202-032-232-	CTE CHILDREN W DISABILITIES WORKERS CC	\$ 19.00	\$ 18.99	\$ -
2-6204-032-131-	EXCEPTIONAL CHILD UNITWIDE SPECIALIST	\$ 71,328.00	\$ 71,328.00	\$ 71,328.00
2-6204-032-181-	LOCAL SUPPLEMENT	\$ 8,345.00	\$ 8,345.40	\$ 8,345.00
2-6204-032-184-	LONGEVITY PAY	\$ 2,318.00	\$ 2,336.62	\$ 3,210.00
2-6204-032-187-	DIFFERENTIAL PAY	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
2-6204-032-211-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-FICA	\$ 5,610.00	\$ 5,609.74	\$ 6,571.00
2-6204-032-221-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-RET	\$ 12,094.00	\$ 12,094.31	\$ 12,617.00
2-6204-032-231-	EXCEPTIONAL CHILD UNITWIDE SPECIAL-INS	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6204-032-232-	WORKERS COMP	\$ 552.00	\$ 552.35	\$ -
2-6550-032-147-	TRANSPORTATION SAFETY ASSISTANTS	\$ 1,001.00	\$ 1,000.71	\$ 26,000.00
2-6550-032-165-	SUBSTITUTES-TRANSPORTATION SAFETY AS	\$ 30.00	\$ 28.40	\$ -
2-6550-032-181-	TRANSPORTATION SAFETY ASST LOCAL SUP	\$ 62,015.00	\$ 62,576.51	\$ -
2-6550-032-187-	DRIVER SALARY DIFFERENTIAL	\$ 46.00	\$ 45.62	\$ -
2-6550-032-211-	EMPLOYER'S SOC SECURITY-TRANS SAFET A	\$ 4,796.00	\$ 4,795.65	\$ -
2-6550-032-221-	EMPLOYER'S RET CONTRIB -TRANS SAFET A	\$ 8,699.00	\$ 8,698.21	\$ -
2-6550-032-231-	EMPLOYER-PAID HEALTH IN-TRANS SAFET A	\$ 14,632.00	\$ 14,632.47	\$ -
2-6550-032-232-	TRANSPORTAION SAFETY ASST - WORKERS	\$ 3,058.00	\$ 2,973.10	\$ -
2-8100-032-311-	CONTRACTED SERV-TRANSFER/PAYMENT OT	\$ 59,735.00	\$ 59,735.00	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 2,249,312</b>	<b>\$ 2,226,469</b>	<b>\$ 2,677,789</b>
	<b>Total Paid by All Funds</b>	<b>\$ 15,750,898</b>	<b>\$ 15,728,055</b>	<b>\$ 15,662,823</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 25,782 ADM would compute to an allotment for 1,031.28 students; this is then multiplied by the per child amount of \$1,237.29 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.

A local AIG plan is developed on a three year cycle and submitted to DPI for review and approval. The current plan will be up for review in 2010.

Budget Resource Document – 2013-2014

PRC 034 - Academically/Intellectually Gifted				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5260-034-135-	AIG LEAD TEACHER	\$ -	\$ -	\$ 27,740.00
1-5260-034-211-	EMPLOYER'S SOC SECURITY- AIG TEACHER	\$ -	\$ -	\$ 2,122.00
1-5260-034-312-	AIG WORKSHOP EXPENSES	\$ 4,689.00	\$ 4,689.07	\$ -
1-5260-034-351-	REGISTRATION FOR GOVERNOR'S SCHOOL	\$ -	\$ -	\$ 4,000.00
1-5261-034-121-	ELEMENTARY AIG TEACHER	\$ 660,114.00	\$ 660,114.03	\$ 679,040.00
1-5261-034-162-	SUBSTITUTE PAY - REG ABSENCE	\$ 116.00	\$ 115.50	\$ -
1-5261-034-211-	EMPLOYER'S SOC SECURITY-ELEMENTARY A	\$ 48,815.00	\$ 48,814.48	\$ 51,947.00
1-5261-034-221-	EMPLOYER'S RET CONTRIB -ELEMENTARY AIG	\$ 82,710.00	\$ 82,709.99	\$ 88,710.00
1-5261-034-231-	EMPLOYER-PAID HEALTH IN-ELEMENTARY AIG	\$ 50,136.00	\$ 50,136.20	\$ 53,426.00
1-5261-034-332-	MILEAGE REIMBURSEMENT-ELEMENTARY AIG	\$ 92.00	\$ 92.19	\$ -
1-5261-034-411-	ELEMENTARY AIG INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 6,114.00
1-5261-034-462-	INVENTORIED FURNITURE/EQU	\$ 21,485.00	\$ 21,484.54	\$ -
1-5262-034-121-	SECONDARY GRADES AIG TEACHER	\$ 305,958.00	\$ 305,958.48	\$ 282,055.00
1-5262-034-211-	EMPLOYER'S SOC SECURITY-SECONDARY AIG	\$ 22,090.00	\$ 22,090.35	\$ 21,577.00
1-5262-034-221-	EMPLOYER'S RET CONTRIB - SECONDARY AIG	\$ 35,140.00	\$ 35,139.57	\$ 36,436.00
1-5262-034-231-	EMPLOYER-PAID HEALTH IN- SECONDARY AIG	\$ 23,052.00	\$ 23,052.16	\$ 22,327.00
1-5262-034-462-	INVENTORIED FURNITURE/EQU	\$ 7,891.00	\$ 7,890.96	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 1,262,288</b>	<b>\$ 1,262,288</b>	<b>\$ 1,275,494</b>
2-5260-034-312-	WORKSHOP EXPENSES-AIG SPECIALISTS	\$ 290.00	\$ 264.68	\$ 4,000.00
2-5260-034-332-	LOCAL TRAVEL	\$ -	\$ -	\$ 1,300.00
2-5260-034-333-	FIELD TRIPS-ODYSSEY OF THE MIND COMP.	\$ 10,800.00	\$ 10,800.00	\$ 11,000.00
2-5260-034-351-	TUITION FOR AB TECH CLASSES	\$ 3,000.00	\$ 3,000.00	\$ -
2-5261-034-121-	ELEMENTARY A I G TEACHER	\$ 3,746.00	\$ 3,745.95	\$ -
2-5261-034-181-	ELEM AIG PROGRAM - LOCAL SUPPLEMENT	\$ 53,407.00	\$ 53,406.99	\$ 60,064.00
2-5261-034-184-	LONGEVITY PAY	\$ 1,689.00	\$ 159.14	\$ -
2-5261-034-211-	EMPLOYER'S SOC SECURITY-ELEMENTARY A	\$ 4,495.00	\$ 4,494.69	\$ 4,595.00
2-5261-034-221-	EMPLOYER'S RET CONTRIB -ELEMENTARY AIG	\$ 8,374.00	\$ 8,373.17	\$ 8,572.00
2-5261-034-231-	EMPLOYER-PAID HEALTH IN-ELEMENTARY AIG	\$ 14,677.00	\$ 14,676.24	\$ -
2-5261-034-232-	ELEM AIG PROGRAM - WORKERS COMP	\$ 1,017.00	\$ 365.79	\$ -
2-5261-034-411-	ELEM AIG PROGRAM - SUPPLIES/MATERIALS	\$ 20,220.00	\$ 20,219.68	\$ 10,000.00
2-5262-034-121-	AIG TEACHER	\$ -	\$ -	\$ 34,840.00
2-5262-034-181-	MIDDLE SCH AIG TEACHER LOCAL SUPPLEMENT	\$ 21,916.00	\$ 21,915.78	\$ 22,448.00
2-5262-034-211-	EMPLOYER'S SOC SECURITY-MS AIG TEACHER	\$ 1,677.00	\$ 1,676.55	\$ 4,382.00
2-5262-034-221-	EMPLOYER'S RET CONTRIB- MS AIG TEACHER	\$ 3,119.00	\$ 3,118.62	\$ 8,416.00
2-5262-034-231-	EMPLOYER-PAID HEALTH IN- A I G TEACHER	\$ 6,837.00	\$ 6,836.05	\$ 29,947.00
2-5262-034-232-	MIDDLE SCHOOL AIG PROGRAM - WORKERS	\$ 193.00	\$ 142.25	\$ 300.00
2-5262-034-411-	SECONDARY AIG PROGRAM SUPPLIES/MATERIALS	\$ 5,191.00	\$ 5,190.39	\$ 8,886.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 160,648</b>	<b>\$ 158,386</b>	<b>\$ 208,750</b>
	<b>Total Paid by All Funds</b>	<b>\$ 1,422,936</b>	<b>\$ 1,420,673</b>	<b>\$ 1,484,244</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. The 2013-14 allotment of \$1,141,661 is a decrease of \$158,505 from 2012-13. This allotment reduction results in us not to fill 3 vacant ESL teachers' positions this year.

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.



Budget Resource Document – 2013-2014

PRC 054 - Limited English				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5270-054-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$957,965.00	\$957,965.46	\$860,925.00
1-5270-054-142-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$870.00	\$869.69	\$0.00
1-5270-054-144-	ESL TRANSLATORS	\$40,325.00	\$40,325.41	\$0.00
1-5270-054-162-	SUBSTITUTE-ESL TEACHER REG. ABSENCE	\$25.00	\$24.57	\$0.00
1-5270-054-163-	SUB FOR ESL STAFF DEVELOPMENT	\$72.00	\$71.63	\$0.00
1-5270-054-199-	OVERTIME-ESL PERSONNEL	\$4.00	\$4.21	\$0.00
1-5270-054-211-	ENGLISH 2ND LANGUAGE - SOCIAL SECURITY	\$73,752.00	\$73,751.81	\$65,861.00
1-5270-054-221-	ENGLISH 2ND LANGUAGE - RETIREMENT CON	\$132,700.00	\$132,700.56	\$123,911.00
1-5270-054-231-	ENGLISH 2ND LANGUAGE - HEALTH INSURAN	\$91,349.00	\$91,348.97	\$89,708.00
1-5270-054-411-	ESL SUPPLIES AND MATERIALS	\$150.00	\$150.47	\$968.00
1-5270-054-462-	ESL COMPUTER HARDWARE -INVENTORIED	\$2,954.00	\$2,953.20	\$288.00
	<b>Total Paid by State Allotment</b>	\$1,300,166.00	\$1,300,165.98	\$1,141,661.00
2-5270-054-121-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$15,350.00	\$15,350.00	\$0.00
2-5270-054-142-	ENGLISH AS SECOND LANGUAGE INSTRUCTO	\$16,714.00	\$15,735.05	\$16,316.00
2-5270-054-144-	ESL INTERPRETOR	\$8,343.00	\$9,650.18	\$50,000.00
2-5270-054-162-	SUBSTITUTE - ESL	\$9,245.00	\$9,290.75	\$9,500.00
2-5270-054-163-	SUBSTITUTE STAFF DEV ABSENCE- ESL	\$5,475.00	\$2,292.50	\$5,500.00
2-5270-054-181-	SUPPLEMENT FOR ESL LEAD TEACHER	\$82,494.00	\$82,493.56	\$66,569.00
2-5270-054-191-	ESL EMPLOYEE - CURRICULUM DEVELOPMEI	\$555.00	\$1,300.00	\$1,300.00
2-5270-054-192-	STIPEND	\$0.00	\$0.00	\$50.00
2-5270-054-196-	STIPEND FOR STAFF DEVELOPMENT-ESL	\$488.00	\$487.50	\$0.00
2-5270-054-211-	EMPLOYER'S SOC SECURITY-ESL PROGRAM	\$10,248.00	\$10,399.99	\$11,393.00
2-5270-054-221-	EMPLOYER'S RET CONTRIB-ESL PROGRAM	\$16,302.00	\$16,486.02	\$19,556.00
2-5270-054-231-	EMPLOYER-PAID HEALTH IN-ESL INTERPRETE	\$37,209.00	\$37,208.76	\$34,490.00
2-5270-054-232-	ESL TEACHER - WORKERS COMP	\$902.00	\$882.69	\$950.00
2-5270-054-311-	CONTRACTED SERVICES - ESL INTERPRETER	\$2,000.00	\$1,455.91	\$2,000.00
2-5270-054-312-	ESL WORKSHOP EXPENSES	\$16,086.00	\$16,086.39	\$1,000.00
2-5270-054-332-	ESL PROGRAM MILEAGE REIM NOT STATE EL	\$9,676.00	\$9,861.93	\$10,000.00
2-5270-054-411-	ESL PROGRAM SUPPLIES & MATERIALS	\$13,183.00	\$12,277.74	\$12,000.00
2-5880-054-144-	FAMILY SCHOOL LIAISON FOR ESL PROGRAM	\$0.00	\$0.00	\$29,733.00
2-5880-054-181-	LOCAL SUPPLEMENT	\$0.00	\$0.00	\$3,202.00
2-5880-054-211-	SOCIAL SECURITY-FAMILY SCHOOL LIAISON	\$0.00	\$0.00	\$2,520.00
2-5880-054-221-	RET CONTRIB -PARENTAL INVOLVEMENT	\$0.00	\$0.00	\$4,838.00
2-5880-054-231-	EMPLOYERS HOSPITAL INS	\$0.00	\$0.00	\$5,285.00
2-5880-054-232-	HEALTH INSURANCE PREMIUMS	\$0.00	\$0.00	\$50.00
2-6207-054-144-	GENERAL ADMINISTRATIVE TRANS/INTERPRE	\$150.00	\$61.66	\$0.00
2-6207-054-211-	SOC SECURITY - GEN ADMIN TRANS/INTERPR	\$10.00	\$4.71	\$0.00
2-6207-054-232-	INTERPRETER ASSISTANT - WORKERS COMP	\$10.00	\$0.34	\$0.00
	<b>Total Paid by Local Current Expense Fund</b>	\$244,440	\$241,326	\$286,252
	<b>Total Paid by All Funds</b>	\$1,544,606	\$1,541,492	\$1,427,913



# PRC 055

## Learn and Earn

State PRC 055 is a Learn and Earn grant that supports the Buncombe County Schools Early College Program. 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

Budget Resource Document – 2013-2014

PRC 055 - Learn and Earn				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-055-163-	SUBSTITUTE TEACHER-STAFF DEV.TEACHER	\$ 298.00	\$ 297.50	\$ 1,600.00
1-5110-055-196-	STAFF DEVELOPMENT STIPEND	\$ 1,300.00	\$ 1,300.00	\$ 1,400.00
1-5110-055-211-	SOC SECURITY-REG. CURRICULAR	\$ 123.00	\$ 122.21	\$ 233.00
1-5110-055-221-	RETIREMENT- REGULAR CURRICULAR	\$ 185.00	\$ 184.99	\$ 200.00
1-5110-055-311-	CONTRACTED SERVICES-REG. CURRICULAR	\$ 84,700.00	\$ 84,699.27	\$ 85,000.00
1-5110-055-333-	FIELD TRIPS - EARLY COLLEGE	\$ 1,165.00	\$ 1,164.79	\$ 1,000.00
1-5110-055-411-	SUPPLIES AND MATERIALS-REG.CURRICULAR	\$ 2,297.00	\$ 2,297.38	\$ 1,500.00
1-5110-055-413-	OTHER EDUCAT TEXT-NOT ON STATE ADOPTED	\$ 46,294.00	\$ 46,293.58	\$ 60,000.00
1-5110-055-418-	SOFTWARE AND SUPPLIES- EARLY COLLEGE	\$ 204.00	\$ 204.00	\$ -
1-5110-055-461-	NON INVENTORY FURNITURE/EQUIP-REG. CURRICULAR	\$ -	\$ -	\$ 500.00
1-5110-055-462-	INVENTORY FURNITURE/EQUIPMENT-REG. CURRICULAR	\$ -	\$ -	\$ 13,256.00
1-5830-055-131-	GUIDANCE COUNSELORS-LEARN AND EARN C	\$ 114,427.00	\$ 114,427.00	\$ 92,417.00
1-5830-055-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COUN	\$ 8,264.00	\$ 8,263.44	\$ 7,070.00
1-5830-055-221-	EMPLOYER'S RET CONTRIB -GUIDANCE COUN	\$ 16,283.00	\$ 16,282.96	\$ 13,576.00
1-5830-055-231-	EMPLOYER-PAID HEALTH IN-GUIDANCE COUN	\$ 10,384.00	\$ 10,383.84	\$ 10,571.00
1-5830-055-332-	GUIDANCE/WORKFORCE DEV.COOR. TRAVEL	\$ 176.00	\$ 175.45	\$ 300.00
1-5870-055-312-	UNALLOCATED STAFF DEVELOPMENT	\$ 22,648.00	\$ 22,647.51	\$ 24,000.00
1-6110-055-332-	SUPPORT & DEVEL. SERVICES-TRAVEL REIM	\$ 272.00	\$ 271.72	\$ 300.00
1-6110-055-342-	POSTAGE-REG.CURRICULAR SUPPORT-EARLY	\$ 394.00	\$ 393.75	\$ 400.00
1-6110-055-411-	SUPPLIES AND MATERIALS-REG. CUR.SUPPO	\$ 1,086.00	\$ 1,085.95	\$ 2,500.00
1-6550-055-171-	TRANSPORTATION-BUS DRIVER LEARN AND E	\$ 147.00	\$ 146.03	\$ -
1-6550-055-211-	EMPLOYER'S SOCIAL SECURITY	\$ 12.00	\$ 11.18	\$ -
1-6550-055-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 10.00	\$ 9.89	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 310,669</b>	<b>\$ 310,662</b>	<b>\$ 315,823</b>
2-5830-055-181-	GUIDANCE COUNSELOR - LOCAL SUPPLEMEN	\$ 11,041.00	\$ 11,040.62	\$ 8,285.00
2-5830-055-211-	EMPLOYER'S SOC SECURITY-GUIDANCE COUN	\$ 845.00	\$ 844.61	\$ 634.00
2-5830-055-221-	EMPLOYER'S RET CONTRIB-GUIDANCE COUN	\$ 1,571.00	\$ 1,571.08	\$ 1,217.00
2-5830-055-232-	GUIDANCE COUNSELOR - WORKERS COMP	\$ 72.00	\$ 72.69	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 13,529</b>	<b>\$ 13,529</b>	<b>\$ 10,136</b>
	<b>Total Paid by All Funds</b>	<b>\$ 324,198</b>	<b>\$ 324,191</b>	<b>\$ 325,959</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 290 school buses travel 16,600 miles and transport 16,800 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. School bus driver overtime has been eliminated and drivers' time is being audited to help offset the reduction in state funding.

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 2012-13 when our final allotment was calculated we received an additional \$1.6 million and should receive close to the same amount in 2013-14.

There is also continuing concern about fuel prices escalation because the State does not always make additional allotments to cover fuel price increases.

Budget Resource Document – 2013-2014

PRC 056 - Transportation of Pupils				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-6550-056-165-	SUBSTITUTE BUS DRIVER	\$ 165,864.00	\$ 165,863.01	\$ 120,000.00
1-6550-056-171-	BUS DRIVER PAY - NOT OVERTIME OR SUB	\$ 3,241,143.00	\$ 3,241,142.36	\$ 3,042,006.00
1-6550-056-172-	BUS DRIVER OVERTIME	\$ 7,172.00	\$ 7,171.47	\$ 5,000.00
1-6550-056-175-	TRANSPORTATION DEPARTMENT PERSONNEL	\$ 632,268.00	\$ 632,267.43	\$ 650,000.00
1-6550-056-199-	TRANSPORTATION MECHANIC OVERTIME	\$ 1,387.00	\$ 1,386.03	\$ 6,000.00
1-6550-056-211-	EMPLOYER'S SOC SECURITY-TRANSPORTATION	\$ 307,595.00	\$ 307,594.59	\$ 172,996.00
1-6550-056-221-	EMPLOYER'S RET CONTRIB -TRANSPORTATION	\$ 403,394.00	\$ 403,393.11	\$ 361,862.00
1-6550-056-231-	EMPLOYER-PAID HEALTH IN-TRANSPORTATION	\$ 602,546.00	\$ 602,545.50	\$ 280,500.00
1-6550-056-311-	CONTRACTED SERVICES - TRANSPORTATION	\$ -	\$ -	\$ 150,000.00
1-6550-056-321-	UTILITIES FOR TRANSPORTATION FACILITY	\$ 16,826.00	\$ 16,825.71	\$ 20,000.00
1-6550-056-331-	CONTRACTED PUPIL TRANSPORTATION	\$ 56,738.00	\$ 56,737.96	\$ 60,000.00
1-6550-056-332-	MILEAGE REIMBURSEMENT FOR BUS ROUTINE	\$ 2,489.00	\$ 2,488.05	\$ 4,001.00
1-6550-056-341-	TRANSPORTATION DEPT TELEPHONE	\$ 5,589.00	\$ 5,588.78	\$ 5,000.00
1-6550-056-343-	TELECOMMUNICATION SER. TRANSPORTATION	\$ -	\$ -	\$ 900.00
1-6550-056-411-	TRANSPORTATION SUPPLIES	\$ 35,318.00	\$ 35,317.14	\$ 25,000.00
1-6550-056-422-	VEHICLE REPAIR PARTS, GREASE,& ANTI-FF	\$ 415,280.00	\$ 415,279.04	\$ 129,500.00
1-6550-056-423-	GAS/DIESEL FUEL	\$ 1,568,034.00	\$ 1,568,033.51	\$ 999,113.00
1-6550-056-424-	OIL FOR BUSES	\$ 11,307.00	\$ 11,306.37	\$ 5,000.00
1-6550-056-425-	TIRES FOR BUSES	\$ 131,919.00	\$ 131,918.37	\$ 28,331.00
1-6550-056-471-	SALES AND USE TAX EXPENSE-TRANSPORTATION	\$ 15,685.00	\$ 15,684.66	\$ -
1-6550-056-552-	LICENSE AND TITLE FEES	\$ 2,608.00	\$ 2,604.00	\$ 6,078.00
	<b>Total Paid by State Allotment</b>	<b>\$ 7,623,162</b>	<b>\$ 7,623,147</b>	<b>\$ 6,071,287</b>
2-6550-056-171-	YELLOW BUSES WHEN USED BEYOND REG F	\$ 270,810.00	\$ 270,981.76	\$ 223,810.00
2-6550-056-172-	BUS DRIVER OVERTIME	\$ -	\$ 13.63	\$ -
2-6550-056-175-	TIMS SPECIALIST	\$ 134,519.00	\$ 143,703.63	\$ 140,000.00
2-6550-056-199-	DO NOT ADD SCHOOL NUMBERS TO THIS COL	\$ -	\$ 30.02	\$ -
2-6550-056-211-	EMPLOYER'S SOC SECURITY-TIMS SPECIALIS	\$ 31,721.00	\$ 32,362.09	\$ 31,427.00
2-6550-056-221-	EMPLOYER'S RET CONTRIB -TIMS SPECIALIST	\$ 48,134.00	\$ 49,330.33	\$ 60,348.00
2-6550-056-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 12,157.00	\$ 12,156.58	\$ 11,243.00
2-6550-056-311-	CONTRACTED SERVICES - TRANSPORTATION	\$ 10,546.00	\$ 10,545.83	\$ 8,000.00
2-6550-056-312-	WORKSHOP EXPENSE-TRANSPORTATION STA	\$ 6,287.00	\$ 6,287.11	\$ 6,000.00
2-6550-056-319-	DRUG TESTING CONTRACT	\$ 19,000.00	\$ 16,340.62	\$ 23,000.00
2-6550-056-322-	PUBLIC UTILITIES-NATURAL GAS	\$ 7,500.00	\$ 8,473.84	\$ -
2-6550-056-331-	CONTRACTED PUPIL TRANSPORTATION	\$ 2,589.00	\$ -	\$ -
2-6550-056-342-	POSTAGE EXPENSE-TRANSPORTATION DEPA	\$ 275.00	\$ 270.00	\$ -
2-6550-056-411-	SUPPLIES-TRANSPORTATION DEPARTMNT	\$ 10,500.00	\$ 10,356.68	\$ -
2-6550-056-422-	REPAIR PARTS/MAT-TRANSPORTATION VEHIC	\$ 4,745.00	\$ 1,627.14	\$ -
2-6550-056-423-	GAS/DIESEL FUEL-TRANSPORTATION VEHICIL	\$ 17,162.00	\$ 14,573.68	\$ 10,000.00
2-6550-056-424-	OIL-TRANSPORTATION VEHICLES	\$ 100.00	\$ 158.47	\$ -
2-6550-056-425-	TIRES-TRANSPORTATION VEHICLES	\$ 600.00	\$ 248.43	\$ -
2-6550-056-552-	LICENSE AND TITLE FEES	\$ 400.00	\$ -	\$ -
2-6552-056-171-	BUS DRIVER - BUS ROADEO	\$ 934.00	\$ 933.64	\$ -
2-6552-056-172-	OVERTIME BUS ROADEO	\$ 3.00	\$ 2.98	\$ -
2-6552-056-211-	SOCIAL SECURITY DRIVER - BUS ROADEO	\$ 71.00	\$ 71.38	\$ -
2-6552-056-221-	RETIREMENT CONT- DRIVER - BUS ROADEO	\$ 77.00	\$ 76.59	\$ -
2-6552-056-231-	RETIREMENT CONT- DRIVER - BUS ROADEO	\$ 51.00	\$ 50.84	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 578,181</b>	<b>\$ 578,595</b>	<b>\$ 513,828</b>
	<b>Total Paid by All Funds</b>	<b>\$ 8,201,343</b>	<b>\$ 8,201,742</b>	<b>\$ 6,585,115</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.

In 2012-13, the State Instructional Supply/Equipment allotment was used to replenish the PRC 003 (Non-instructional Support) allotment.

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 2012-13.

In 2013-14, these funds were cut from the planning allotment of \$1,528,552 to what was given in the initial allotment of \$748,588. As in past year, these funds may be transferred to PRC 003 in order to help sustain that allotment.

Budget Resource Document – 2013-2014

PRC 061 - Classroom Materials/Supplies				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
<b>Total Appropriations</b>				
1-5110-061-411-	INSTRUCTIONAL SUPPLIES - PSAT TESTING	\$ -	\$ -	\$ 748,501.00
1-5110-061-461-	NON-INVENTORIED FURNITURE/EQUIPMENT	\$ 2,772.00	\$ 2,771.30	\$ -
	<b>Total Paid by State Allotment</b>	<b>\$ 2,772</b>	<b>\$ 2,771</b>	<b>\$ 748,501</b>
2-5110-061-411-	GENERAL INSTRUCTIONAL MATERIALS - LOCAL	\$ 1,421,279.00	\$ 1,422,113.81	\$ 975,998.00
2-5210-061-411-	LEVELED READERS - RESOURCE CLASSROOM	\$ 125,200.00	\$ 125,190.00	\$ -
2-5333-061-411-	LEVELED READERS - REMEDIATION CLASSES	\$ 116,000.00	\$ 115,174.80	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 1,662,479</b>	<b>\$ 1,662,479</b>	<b>\$ 975,998</b>
	<b>Total Paid by All Funds</b>	<b>\$ 1,665,251</b>	<b>\$ 1,665,250</b>	<b>\$ 1,724,499</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 2012-13 is \$10,041.00 for 10 months of service including \$50.00 for instructional supplies. Buncombe County Schools currently has an allotment of 25 slots for funding for this year. The district must seek approval for additional slots and more funding if more students appear during the year.

PRC 063 - Children with Disabilities				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5210-063-311-	CONTRACTED SERVICE- CHILDREN WITH DISA	\$ 301,917.00	\$ 301,916.54	<b>\$ 158,237.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$ 301,917</b>	<b>\$ 301,917</b>	<b>\$ 158,237</b>



# PRC 066

## Principal Fellow Program

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

*This allotment provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.*

*Stipends are allotted for the duration of the internship. The stipend for a Principal Fellow will be equivalent to 40% of the beginning salary of a certified assistant principal, plus social security as specified in the North Carolina Public School Personnel State Salary Schedule. Please note that these individuals are not recognized as full-time employees of the school system and are not eligible for hospitalization or retirement contributions.*

There are no interns in the program for Buncombe County Schools thus far this year.

PRC 066 - Assistant Principal Interns				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5400-066-117-	PRINCIPAL FELLOW	\$ 15,312.00	\$ 15,312.00	
1-5400-066-211-	EMPLOYER'S SOC SECURITY-PRINCIPAL FELI	\$ 1,180.00	\$ 1,171.40	
	<b>Total Paid by State Allotment</b>	<b>\$ 16,492</b>	<b>\$ 16,483</b>	<b>\$ -</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5317-068-121-	MATH/SCIENCE - ABOVE TCH STATE ALLOTMT	\$ -	\$ -	\$ 30,800.00
1-5317-068-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ -	\$ 2,356.00
1-5317-068-221-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ -	\$ 4,525.00
1-5317-068-231-	EMPLOYERS HOSPITAL INSURANCE	\$ -	\$ -	\$ 5,285.00
1-5318-068-121-	THERAPEUTIC CLASSROOM TEACHER	\$ -	\$ -	\$ 16,940.00
1-5318-068-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ -	\$ 1,296.00
1-5318-068-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ 2,488.00
1-5318-068-231-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ 2,643.00
1-5402-068-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$ 113,487.00	\$ 113,487.00	\$ 113,487.00
1-5402-068-211-	EMPLOYER'S SOC SECURITY-ASST PRIN OFF	\$ 8,344.00	\$ 8,344.45	\$ 8,682.00
1-5402-068-221-	EMPLOYER'S RET CONTRIB -ASST PRIN OFFI	\$ 16,149.00	\$ 16,149.21	\$ 16,671.00
1-5402-068-231-	EMPLOYER-PAID HEALTH IN-ASST PRIN OFFI	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
1-6540-068-173-	CUSTODIAN PAY - BUNCOMBE COMMUNITY S	\$ 907.00	\$ 907.02	\$ -
1-6540-068-199-	CUSTODIAL OVERTIME	\$ 1.00	\$ 0.63	\$ -
1-6540-068-211-	EMPLOYER'S SOC SECURITY-CUSTODIAL BCS	\$ 70.00	\$ 69.44	\$ -
1-6540-068-221-	EMPLOYER'S RET CONTRIB -CUSTODIAL BCS	\$ 129.00	\$ 129.16	\$ -
<b>Total Paid by State Allotment</b>		<b>\$ 149,471</b>	<b>\$ 149,471</b>	<b>\$ 215,743</b>
2-5119-068-232-	GENERAL ASSISTANT - WORKERS COMP	\$ -	\$ (0.09)	\$ -
2-5310-068-232-	ALTERNATIVE SCH STAFF - WORKERS COMP	\$ -	\$ (0.26)	\$ -
2-5317-068-181-	MATH/SCIENCE LOCAL SUPPLEMENT	\$ -	\$ -	\$ 1,940.00
2-5317-068-211-	SOCIAL SECURITY - MATH TEACHER	\$ -	\$ -	\$ 148.00
2-5317-068-221-	RETIREMENT CONTRIBUTION MATH TEACHER	\$ -	\$ -	\$ 285.00
2-5317-068-232-	MATH/SCIENCE TEACHER WORKMANS COMP	\$ -	\$ (0.04)	\$ -
2-5318-068-181-	SUPPLEMENT-THERAPEUTIC CLASSROOM IN	\$ -	\$ -	\$ 1,084.00
2-5318-068-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC C	\$ -	\$ -	\$ 83.00
2-5318-068-221-	EMPLOYER'S RET COTNRIB -THERAPEUTIC C	\$ -	\$ -	\$ 159.00
2-5318-068-232-	THERAPEUTIC CLASS TEACHER - WORKERS	\$ -	\$ (0.02)	\$ -
2-5402-068-181-	COMM HS ASSISTANT PRINCIPAL SUPPLEME	\$ 12,915.00	\$ 12,914.02	\$ 12,205.00
2-5402-068-211-	COMM HS ASSIST PRINCIPAL SOC SEC	\$ 988.00	\$ 987.92	\$ 934.00
2-5402-068-221-	COMM HS ASSIST PRINCIPAL HEALTH INS	\$ 1,838.00	\$ 1,837.67	\$ 1,793.00
2-5402-068-232-	COMM HS ASSST PRINCIPAL - WORKERS COI	\$ 128.00	\$ 83.92	\$ -
2-5810-068-232-	MEDIA CENTER SPECIALIST - WORKERS COM	\$ -	\$ (0.03)	\$ -
2-6540-068-181-	CUSTODIAN LOCAL SUPPLEMENT	\$ 529.00	\$ 528.45	\$ -
2-6540-068-211-	EMPLOYER'S SOC SECURITY-CUSTODIAN LSU	\$ 41.00	\$ 40.40	\$ -
2-6540-068-221-	EMPLOYER'S RET CONTRIB-CUSTODIAN LSU	\$ 76.00	\$ 75.20	\$ -
2-6540-068-231-	HEALTH INSURANCE-ALT. SCHOOL CUSTODIA	\$ 2,596.00	\$ 2,595.96	\$ -
2-6540-068-232-	CUSTODIAN - WORKERS COMP	\$ 212.00	\$ (3.75)	\$ -
<b>Total Paid by Local Current Expense Fund</b>		<b>\$ 19,323</b>	<b>\$ 19,059</b>	<b>\$ 18,631</b>
<b>Total Paid by All Funds</b>		<b>\$ 168,794</b>	<b>\$ 168,530</b>	<b>\$ 234,374</b>



Budget Resource Document – 2013-2014

PRC 069 - Alternative Program/At-Risk Students				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5210-069-133-	PSYCHOLOGIST	\$ 840,918.00	\$ 840,917.16	\$ 813,148.00
1-5210-069-211-	EMPLOYER'S SOC SECURITY-CHILDREN/DISA	\$ 60,454.00	\$ 60,453.79	\$ -
1-5210-069-221-	EMPLOYER'S RET CONTRIB -CHILDREN/DISAB	\$ 114,847.00	\$ 114,846.60	\$ 165,129.00
1-5210-069-231-	EMPLOYER-PAID HEALTH IN-CHILDREN/DISAB	\$ 81,340.00	\$ 81,340.08	\$ 72,933.00
1-5310-069-121-	ALTER. INSTRUCTIONAL TEACHERS	\$ 118,070.00	\$ 118,070.00	\$ 114,630.00
1-5310-069-162-	SUBSTITUTE TEACHER-REGULAR TEACHER A	\$ 3,315.00	\$ 3,314.50	\$ 30,000.00
1-5310-069-211-	EMPLOYER'S SOC SECURITY-ALT. INSTRUCT.	\$ 8,979.00	\$ 8,979.15	\$ 11,064.00
1-5310-069-221-	EMPLOYER'S RET CONTRIB -ALT. INSTRUCT.	\$ 16,802.00	\$ 16,801.37	\$ 16,839.00
1-5310-069-231-	EMPLOYER-PAID HEALTH IN-ALT. INSTRUCT.	\$ 15,576.00	\$ 15,575.76	\$ 15,855.00
1-5311-069-121-	MIDDLE SCHOOL INITIATIVE TEACHER	\$ 557,264.00	\$ 557,264.22	\$ 480,580.00
1-5311-069-162-	SUBSTITUTE TEACHER-MIDDLE SCHOOL INITIA	\$ 16,075.00	\$ 16,075.50	\$ -
1-5311-069-211-	EMPLOYER'S SOC SECURITY-MIDDLE SCH INI	\$ 40,915.00	\$ 40,915.50	\$ 36,764.00
1-5311-069-221-	EMPLOYER'S RET CONTRIB -MIDDLE SCH INIT	\$ 79,299.00	\$ 79,298.52	\$ 70,597.00
1-5311-069-231-	EMPLOYER-PAID HEALTH IN-MIDDLE SCH INIT	\$ 53,217.00	\$ 53,217.18	\$ 63,420.00
1-5313-069-142-	MIDDLE SCHOOL IN-SCHOOL SUSPENSION AI	\$ 121,043.00	\$ 121,043.28	\$ 133,660.00
1-5313-069-199-	OVERTIME-MIDDLE SCHOOL ISS PERSONNEL	\$ 456.00	\$ 455.72	\$ -
1-5313-069-211-	EMPLOYER'S SOC SECURITY-MS IN-SCHL SUS	\$ 8,837.00	\$ 8,836.65	\$ -
1-5313-069-221-	EMPLOYER'S RET CONTRIB -MS IN-SCHL SUS	\$ 17,110.00	\$ 17,109.73	\$ 29,860.00
1-5313-069-231-	EMPLOYER-PAID HEALTH IN-MS IN-SCHL SUS	\$ 28,938.00	\$ 28,938.68	\$ 36,995.00
1-5314-069-142-	HIGH SCHOOL IN-SCHOOL SUSPENSION AIDE	\$ 103,105.00	\$ 103,104.75	\$ 111,865.00
1-5314-069-199-	OVERTIME-HIGH SCHOOL ISS PERSONNEL	\$ 210.00	\$ 209.63	\$ -
1-5314-069-211-	EMPLOYER'S SOC SECURITY-HS IN-SCHL SUS	\$ 7,572.00	\$ 7,571.95	\$ 8,558.00
1-5314-069-221-	EMPLOYER'S RET CONTRIB -HS IN-SCHL SUS	\$ 14,188.00	\$ 14,188.46	\$ 13,983.00
1-5314-069-231-	EMPLOYER-PAID HEALTH IN-HS IN-SCHL SUS	\$ 27,273.00	\$ 26,824.92	\$ 26,425.00
1-5316-069-121-	TEACHER OF THE HOMEBOUND	\$ 224,396.00	\$ 224,395.97	\$ 193,940.00
1-5316-069-211-	EMPLOYER'S SOC SECURITY-TEACHER/HOME	\$ 15,935.00	\$ 15,935.25	\$ -
1-5316-069-221-	EMPLOYER'S RET CONTRIB -TEACHER/HOME	\$ 31,932.00	\$ 31,931.78	\$ 37,002.00
1-5316-069-231-	EMPLOYER-PAID HEALTH IN-TEACHER/HOME	\$ 23,724.00	\$ 23,724.06	\$ 15,855.00
1-5317-069-121-	MATH/SCIENCE INSTRUCTOR	\$ 47,820.00	\$ 47,820.00	\$ 47,970.00
1-5317-069-162-	SUBSTITUTE	\$ 436.00	\$ 435.75	\$ -
1-5317-069-211-	SOCIAL SECURITY	\$ 3,636.00	\$ 3,636.43	\$ 3,670.00
1-5317-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 6,805.00	\$ 6,804.76	\$ 7,047.00
1-5317-069-231-	EMPLOYER PAID HEALTH INSURANCE PREMI	\$ 4,759.00	\$ 4,759.26	\$ 7,928.00
1-5318-069-121-	THERAPEUTIC CLASSROOM TEACHERS	\$ 93,036.00	\$ 93,036.00	\$ 93,036.00
1-5318-069-211-	SOC SECUR-THERAPUETIC	\$ 6,961.00	\$ 6,960.54	\$ 7,117.00
1-5318-069-221-	RET CONTR-THERAPEUTIC	\$ 13,239.00	\$ 13,238.98	\$ 13,667.00
1-5318-069-231-	HEALTH IN-THERAPEUTIC	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
1-5318-069-411-	SUPPLIES & MATERIALS FOR SWAIN CENTER	\$ 720.00	\$ 719.65	\$ 1,000.00
1-5320-069-131-	SOCIAL WORKER	\$ 593,058.00	\$ 593,058.14	\$ 557,966.00
1-5320-069-211-	SOCIAL WORKER-SOC SEC	\$ 43,286.00	\$ 43,285.63	\$ 42,684.00
1-5320-069-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$ 84,392.00	\$ 84,392.45	\$ 81,965.00
1-5320-069-231-	SOCIAL WORKER-HEALTH INSURANCE	\$ 74,850.00	\$ 74,850.18	\$ 73,462.00
1-5325-069-131-	GRADUATION INITIATIVE STAFF	\$ 86,796.00	\$ 86,796.00	\$ 86,796.00
1-5325-069-211-	EMPLOYER'S SOC SECURITY-GRAD INIATIVE	\$ 6,517.00	\$ 6,516.64	\$ 6,640.00
1-5325-069-221-	EMPLOYER'S RET CONTRIB -GRAD INIATIVE	\$ 12,351.00	\$ 12,351.36	\$ 12,750.00
1-5325-069-231-	EMPLOYER-PAID HEALTH IN-GRAD INIATIVE	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
1-5333-069-121-	REMEDIATION TEACHER PAID WITH AT-RISK	\$ 228,663.00	\$ 228,663.14	\$ 206,895.00
1-5333-069-142-	REMEDIATION BEFORE/AFTER SCHOOL DAY	\$ 303.00	\$ 303.05	\$ 218,695.00
1-5333-069-162-	SUBSTITUTE FOR RMEDIATION TEACHER	\$ 8,625.00	\$ 8,624.56	\$ -
1-5333-069-199-	OVERTIME FOR REMEDIATION ASSISTANTS	\$ 6.00	\$ 5.82	\$ -
1-5333-069-211-	EMPLOYER'S SOC SECURITY-REMEDIATION A	\$ 17,458.00	\$ 17,458.09	\$ 32,557.00
1-5333-069-221-	EMPLOYER'S RET CONTRIB -REMEDIATION AT	\$ 32,583.00	\$ 32,582.71	\$ 62,519.00
1-5333-069-231-	EMPLOYER-PAID HEALTH IN-REMEDIATION AT	\$ 26,696.00	\$ 26,695.94	\$ 30,389.00

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1-5832-069-131-	STUDENT ADVOCATE - GUIDANCE LICENSE	\$ 124,335.00	\$ 124,335.00	\$ 161,925.00
1-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT ADVOC	\$ 9,369.00	\$ 9,369.02	\$ 12,387.00
1-5832-069-221-	EMPLOYER'S RET CONTRIB -STUDENT ADVOC	\$ 13,611.00	\$ 13,611.00	\$ 19,573.00
1-5832-069-231-	EMPLOYER-PAID HEALTH IN-STUDENT ADVOC	\$ 10,813.00	\$ 10,816.50	\$ 15,855.00
1-5850-069-311-	CONTRACT FOR SCHOOL RESOURCE OFFICE	\$ 340,542.00	\$ 340,542.00	\$ 340,542.00
	<b>Total Paid by State Allotment</b>	<b>\$ 4,544,224</b>	<b>\$ 4,543,776</b>	<b>\$ 4,665,277</b>
2-5210-069-181-	SPECIAL SERVICES UNIT-WIDE LOCAL SUPPL	\$ 76,832.00	\$ 76,831.06	\$ 75,447.00
2-5210-069-211-	EMPLOYER'S SOC SECURITY-SPEC ED LOC S	\$ 5,879.00	\$ 5,878.06	\$ 5,772.00
2-5210-069-221-	EMPLOYER'S RET CONTRIB-SPEC ED LOC SU	\$ 10,751.00	\$ 10,751.23	\$ 9,449.00
2-5210-069-232-	SPECIAL SERVICES UNIT-WIDE- WORKERS C	\$ 495.00	\$ 498.84	\$ -
2-5270-069-232-	ESL TEACHER - WORKERS COMP	\$ -	\$ (0.04)	\$ -
2-5310-069-181-	LOC SUPPLE-DSSF PAID THERAPEUTIC STAF	\$ 9,918.00	\$ 9,918.43	\$ 9,692.00
2-5310-069-211-	EMPLOYER'S SOCIAL SECURITY	\$ 759.00	\$ 758.76	\$ 741.00
2-5310-069-221-	EMPLOYER'S RETIREMENT	\$ 1,411.00	\$ 1,411.39	\$ 1,424.00
2-5310-069-232-	DSSF PAID THERAPEUTIC STAFF -WORKER C	\$ 100.00	\$ 64.46	\$ -
2-5311-069-181-	MIDDLE SCH INITIATIVE LOCAL SUPPLEMENT	\$ 45,107.00	\$ 45,106.63	\$ 40,924.00
2-5311-069-211-	EMPLOYER'S SOC SECURITY-MID SCH INITIAT	\$ 3,451.00	\$ 3,450.59	\$ 3,131.00
2-5311-069-221-	EMPLOYER'S RET CONTRIB-MID SCH INITIAT	\$ 6,419.00	\$ 6,418.70	\$ 6,012.00
2-5311-069-231-	HEALTH INSURANCE-MIDDLE SCHOOL INITIAT	\$ 14,710.00	\$ 13,412.46	\$ -
2-5311-069-232-	MIDDLE SCH INITIATIVE -WORKER COMP	\$ 350.00	\$ 293.66	\$ -
2-5313-069-181-	IN SCHOOL SUSPENSE ASST LOCAL SUPPLE	\$ 14,746.00	\$ 14,543.12	\$ 14,395.00
2-5313-069-211-	EMPLOYER'S SOC SECURITY-MID IN SCH SUS	\$ 1,128.00	\$ 1,112.40	\$ 1,101.00
2-5313-069-221-	EMPLOYER'S RET CONTRIB-MID IN SCH SUSP	\$ 2,098.00	\$ 2,069.58	\$ 2,115.00
2-5313-069-232-	MS IN SCHOOL SUSPENSE ASST - WORKER C	\$ -	\$ 94.26	\$ -
2-5314-069-181-	IN SCHOOL SUSPENSE ASST LOCAL SUPPLE	\$ 12,559.00	\$ 12,346.75	\$ 12,048.00
2-5314-069-199-	ISS ASSISTANT OVERTIME	\$ -	\$ 4.43	\$ -
2-5314-069-211-	EMPLOYER'S SOC SECURITY-HS IN SCH SUS	\$ 961.00	\$ 944.87	\$ 922.00
2-5314-069-221-	EMPLOYER'S RET CONTRIB-HS IN SCH SUSP	\$ 1,787.00	\$ 1,757.64	\$ 1,506.00
2-5314-069-232-	HS IN SCHOOL SUSPENSE ASST - WORKER C	\$ -	\$ 79.30	\$ -
2-5315-069-232-	CRITICAL NEEDS TEACHER - WORKER COMP	\$ -	\$ (0.17)	\$ -
2-5316-069-181-	HOMEBOUND TEACHER LOCAL SUPPLEMENT	\$ 23,178.00	\$ 23,177.18	\$ 19,675.00
2-5316-069-184-	ANNUAL LEAVE PAYOUT	\$ -	\$ 824.40	\$ -
2-5316-069-188-	ANNUAL LEAVE PAYOUT	\$ 20.00	\$ 20.28	\$ -
2-5316-069-211-	EMPLOYER'S SOC SECURITY-TECH ED LOC S	\$ 1,775.00	\$ 1,774.65	\$ 1,505.00
2-5316-069-221-	EMPLOYER'S RET CONTRIB-TECH ED LOC SU	\$ 3,301.00	\$ 3,300.94	\$ 2,372.00
2-5316-069-232-	HOMEBOUND TEACHER - WORKERS COMP	\$ -	\$ 156.31	\$ -
2-5317-069-181-	LOCAL SUPPLEMENT	\$ 3,039.00	\$ 3,039.28	\$ 3,039.00
2-5317-069-211-	SOCIAL SECURITY	\$ 233.00	\$ 232.46	\$ 233.00
2-5317-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 432.00	\$ 432.47	\$ 446.00
2-5317-069-231-	HEALTH INSURANCE - MATH/SCIENCE TEACH	\$ 433.00	\$ -	\$ -
2-5317-069-232-	WORKERS COMP	\$ -	\$ 19.47	\$ -
2-5318-069-181-	SWAIN CENTER STAFF LOCAL SUPPLEMENT	\$ 7,728.00	\$ 7,727.74	\$ 7,815.00
2-5318-069-211-	EMPLOYER'S SOC SECURITY-THERAP CLS ST	\$ 591.00	\$ 591.25	\$ 598.00
2-5318-069-221-	EMPLOYER'S RET CONTRIB-THERAP CLS STA	\$ 1,100.00	\$ 1,099.68	\$ 1,148.00
2-5318-069-232-	SWAIN CENTER STAFF - WORKERS COMP	\$ -	\$ 50.25	\$ -
2-5320-069-131-	SOCIAL WORKER	\$ -	\$ 3,867.90	\$ -
2-5320-069-181-	LOCAL SUPPLEMENT-SOCIAL WRK	\$ 52,407.00	\$ 46,768.67	\$ 45,342.00
2-5320-069-188-	ANNUAL LEAVE PAYOUT	\$ 218.00	\$ 217.91	\$ -
2-5320-069-211-	EMPLOYER'S SOCIAL SECURITY	\$ 3,891.00	\$ 3,891.01	\$ 3,469.00
2-5320-069-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 7,237.00	\$ 7,237.00	\$ 6,661.00
2-5320-069-232-	SOCIAL WRK-WORKMANS COMP	\$ -	\$ 327.83	\$ -
2-5325-069-181-	LOCAL SUPPLEMENT-GRADUATION INIATIVE	\$ 6,531.00	\$ 6,530.76	\$ 6,531.00
2-5325-069-211-	EMPLOYER'S SOC SECURITY-GRAD INIATIVE	\$ 500.00	\$ 499.64	\$ 500.00
2-5325-069-221-	EMPLOYER'S RET CONTRIB -GRAD INIATIVE	\$ 929.00	\$ 929.32	\$ 959.00
2-5325-069-232-	GRADUATION INIATIVE - WORKERS COMP	\$ -	\$ 42.44	\$ -
2-5325-069-422-	GRADUATION INIATIVE - REPAIR PARTS	\$ -	\$ 203.81	\$ -
2-5325-069-423-	GRADUATION INIATIVE - GAS	\$ 2,327.00	\$ 2,503.11	\$ 2,327.00
2-5325-069-424-	GRADUATION INIATIVE - OIL	\$ 75.00	\$ 54.11	\$ 75.00
2-5325-069-425-	TIRES - GRADUATION INIATIVE	\$ 100.00	\$ 80.85	\$ 100.00

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2-5331-069-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.27)	\$ -
2-5333-069-142-	REMEDATION BEFORE/AFTER SCHOOL DAY	\$ 438,296.00	\$ 417,121.07	\$ 245,057.00
2-5333-069-181-	REMEDATION TEACHER LOCAL SUPPLEMEN	\$ 69,378.00	\$ 62,982.87	\$ 62,652.00
2-5333-069-184-	LONGEVITY	\$ 4,448.00	\$ 7,079.65	\$ 4,101.00
2-5333-069-185-	BONUS LEAVE PAYOUT	\$ 583.00	\$ 601.22	\$ -
2-5333-069-188-	ANNUAL LEAVE PAYOUT	\$ 4,895.00	\$ 9,786.12	\$ -
2-5333-069-189-	SHORT TERM DISABILITY	\$ -	\$ 3,350.22	\$ -
2-5333-069-198-	TUTOR WORKING BEFORE OR AFTER SCHOO	\$ -	\$ 2,567.86	\$ -
2-5333-069-199-	OVERTIME FOR REMEDIATION ASSISTANT	\$ -	\$ 100.76	\$ -
2-5333-069-211-	EMPLOYER'S SOC SECURITY-REMEDATION	\$ 39,322.00	\$ 37,218.83	\$ 39,153.00
2-5333-069-221-	EMPLOYER'S RET CONTRIB -REMEDATION	\$ 44,348.00	\$ 42,137.40	\$ 44,056.00
2-5333-069-231-	EMPLOYER-PAID HEALTH IN-REMEDATION	\$ 91,809.00	\$ 65,478.68	\$ 110,985.00
2-5333-069-232-	REMEDATION TEACHER - WORKERS COMP	\$ 4,618.00	\$ 3,336.31	\$ 4,618.00
2-5832-069-181-	STUDENT ADVOCATE - LOCAL SUPPLEMENT	\$ 12,650.00	\$ 9,293.35	\$ 15,055.00
2-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT AD LO	\$ 968.00	\$ 710.95	\$ 1,152.00
2-5832-069-221-	EMPLOYER'S RET CONTRIB-STUDENT AD LOC	\$ 1,322.00	\$ 1,322.45	\$ 1,719.00
2-5832-069-232-	STUDENT ADVOCATE - WORK COMP	\$ -	\$ 60.18	\$ -
2-5863-069-146-	DISTANCE LEARNING LAB ATTENDANTS	\$ 120,486.00	\$ 117,636.06	\$ 119,765.00
2-5863-069-165-	NON-TEACHING SUB- DISTANCE LEARNING LA	\$ 4,147.00	\$ 4,147.36	\$ 4,500.00
2-5863-069-181-	DISTANCE LEARNING LAB LOCAL SUPPLEMEI	\$ 12,976.00	\$ 12,878.57	\$ 12,899.00
2-5863-069-184-	LONGEVITY PAY	\$ 505.00	\$ 519.47	\$ 729.00
2-5863-069-188-	ANNUAL LEAVE PAY OUT	\$ -	\$ 300.24	\$ -
2-5863-069-199-	OVERTIME-DISTANCE LEARNING LAB ATTEND	\$ -	\$ 49.36	\$ -
2-5863-069-211-	EMPLOYER'S SOC SECURITY-DISTANCE LEAF	\$ 10,248.00	\$ 9,399.14	\$ 10,549.00
2-5863-069-221-	EMPLOYER'S RET CONTRIB -DISTANCE LEARN	\$ 19,064.00	\$ 18,674.52	\$ 19,595.00
2-5863-069-231-	EMPLOYER-PAID HEALTH IN-DISTANCE LEARN	\$ 31,152.00	\$ 30,718.86	\$ 31,710.00
2-5863-069-232-	DISTANCE LEARNING LAB-WORKERS COMP	\$ 878.00	\$ 881.65	\$ 10,000.00
2-5865-069-192-	COURSE RECOVERY ON-LINE TEACHER	\$ 32,500.00	\$ 24,284.86	\$ 32,500.00
2-5865-069-211-	COURSE RECOVERY EMPLOYER'S SOCIAL S	\$ 2,486.00	\$ 1,857.88	\$ 2,486.00
2-5865-069-221-	COURSE RECOVERY EMPLOYER'S RETIREME	\$ 4,625.00	\$ 3,455.82	\$ 4,774.00
2-5865-069-232-	COURSE RECOVERY - WORKERS' COMPENS	\$ 211.00	\$ 157.08	\$ -
2-5870-069-312-	ACTIVITY BUS COST 1-29-13 LEADERSHIP EVN	\$ -	\$ 847.46	\$ -
2-6550-069-171-	BUS DRIVE AFTER SCHOOL TUTOR PROG	\$ -	\$ 211.90	\$ -
2-6550-069-211-	EMPLOYERS SOC SECURITY	\$ 17.00	\$ 16.21	\$ -
2-6550-069-221-	EMPLOYERS RET CONTRIBU	\$ 22.00	\$ 21.27	\$ -
2-6550-069-232-	TRANSPORTATION - WORKMANS COMP	\$ -	\$ 9.98	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 1,277,460</b>	<b>\$ 1,212,562</b>	<b>\$ 1,065,529</b>
	<b>Total Paid by All Funds</b>	<b>\$ 5,821,684</b>	<b>\$ 5,756,339</b>	<b>\$ 5,730,806</b>



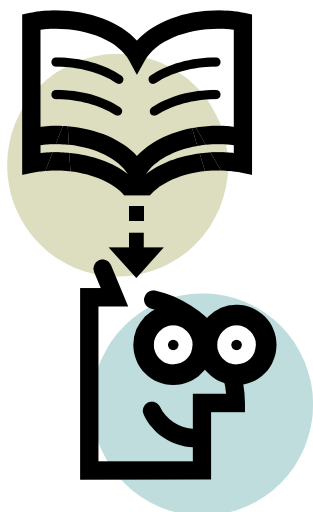
# PRC 073

## 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.

This allotment has been approved for our district in 2013-14, however, the funds have not been received from the State as of October 2013. The funds will be budgeted through an amendment when received.

PRC 073 - School Connectivity				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-6401-073-311-	TECHNOLOGY SUPPORT-CONTRACTED SERV	\$ 460.00	\$ 460.00	
1-6401-073-422-	SCHOOL CONNECTIVITY - REPAIR PARTS	\$ 994.00	\$ 993.95	
1-6401-073-462-	TECHNOLOGY SUPPORT-COMPUTER EQUIPM	\$ 17,498.00	\$ 17,497.19	
1-6401-073-542-	TECHNOLOGY SUPPORT-COMPUTER HARDW	\$ 82,854.00	\$ 82,853.70	
	<b>Total Paid by State Allotment</b>	<b>\$101,806.00</b>	<b>\$101,804.84</b>	<b>\$ -</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).*

*The basis of this was for all K-3 students in North Carolina public and charter schools shall be assessed in school year 2013-14. Funding provided for school year 2012-13 to train and implement the program.*

PRC 085 - Excellent Schools Act				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
1-5110-085-462-	ESA - EQUIPMENT	\$ 145,200.00	\$ 145,200.00	
	<b>Total Paid by State Allotment</b>	<b>\$ 145,200</b>	<b>\$ 145,200</b>	<b>\$ -</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 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.

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.

PRC 130 - State Textbook Allotment				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
1-3211-130-000-	STATE TEXTBOOK REVENUE	\$ -	\$ 19,653.90	\$ -
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 19,654</b>	<b>\$ -</b>
<b>Total Appropriations</b>				
1-5110-130-412-	STATE TEXTBOOK ALLOTMENT	\$ 56,308.00	\$ (19,653.90)	<b>\$ 367,608.00</b>
	<b>Total Paid by State Allotment</b>	<b>\$ 56,308</b>	<b>\$ (19,654)</b>	<b>\$ 367,608</b>

# Detail on Program Report Codes (PRC's)

found only in the

Local Current Expense Fund

# PRC 036



## Payments to Charter Schools

According to our latest invoices from the neighboring charter schools, it is anticipated we will need roughly the same amount to be paid over to them in 2013-14 as was paid in 2012-13.

PRC 036 - Charter School Transfer				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
2-4110-036-000-	LOCAL REVENUE TRANSFERRED TO CHARTE	\$ (1,500,000.00)	\$ (1,252,668.69)	\$ (1,250,000.00)
	<b>Total Revenue</b>	\$ (1,500,000)	\$ (1,252,669)	\$ (1,250,000)
<b>Total Appropriations</b>				
2-8100-036-717-	TRANSFER TO CHARTER SCHOOL	\$ 1,500,000.00	\$ 1,252,668.69	\$ 1,250,000.00
	<b>Total Paid by Local Current Expense Fund</b>	\$ 1,500,000	\$ 1,252,669	\$ 1,250,000

# 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.

PRC 156 - Race to the Top				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6110-156-131-	COACHES- RTTT	\$ 36,990.00	\$ 36,990.00	\$ 36,990.00
2-6110-156-181-	LOCAL SUPPLEMENT- RTTT	\$ 2,367.00	\$ 2,367.36	\$ 2,367.00
2-6110-156-184-	LONGEVITY- RTTT	\$ -	\$ (3,327.21)	\$ -
2-6110-156-211-	FICA- RACE TO THE TOP	\$ 3,011.00	\$ 2,836.60	\$ 3,011.00
2-6110-156-221-	EMPLOYERS RETIREMENT CONTRIBUTION- R	\$ 5,601.00	\$ 5,600.57	\$ 5,782.00
2-6110-156-231-	EMPLOYER-PAID HEALTH IN-CURRICULUM SU	\$ 5,625.00	\$ 5,624.58	\$ 5,285.00
2-6110-156-232-	WORKERS COMP	\$ 244.00	\$ 222.58	\$ 222.00
2-6117-156-131-	MIDDLE SCHOOL MATH COACH	\$ 52,480.00	\$ 52,480.00	\$ 52,480.00
2-6117-156-181-	LOCAL SUPPLEMENT - MATH COACHES- RTTT	\$ 5,720.00	\$ 5,720.32	\$ 5,720.00
2-6117-156-184-	LONGEVITY- MATH COACH	\$ -	\$ -	\$ 787.00
2-6117-156-211-	EMPLOYER'S SOC SECURITY - MATH COACH	\$ 4,452.00	\$ 4,312.77	\$ 4,513.00
2-6117-156-221-	EMPLOYER'S RET CONTRIB - MATH COACH	\$ 8,282.00	\$ 8,282.00	\$ 8,665.00
2-6117-156-231-	EMPLOYER PAID HEALTH INSURANCE	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6117-156-232-	WORKERS COMP	\$ 373.00	\$ 372.98	\$ 373.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$ 130,337</b>	<b>\$ 126,674</b>	<b>\$ 131,480</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5114-599-152-	CHINESE TEACHER	\$95,094.00	\$94,828.84	<b>\$62,496.00</b>
2-5114-599-162-	SUBSTITUTE FOR CHINESE TEACHER	\$959.00	\$504.00	<b>\$500.00</b>
2-5114-599-163-	SUBSTITUTE FOR CHINESE TEACHER STAFF I	\$0.00	\$182.00	<b>\$0</b>
2-5114-599-188-	ANNUAL LEAVE PAYOUT	\$2,500.00	\$2,730.46	<b>\$197.00</b>
2-5114-599-211-	FICA FOR SUBSTITUTE FOR CHINESE TEACHER	\$75.00	\$52.48	<b>\$38.00</b>
2-5114-599-232-	FOREIGN LANGUAGE INSTRUCTION - WORK C	\$619.00	\$639.31	<b>\$0</b>
2-6550-599-232-	TRANSPORTATION - WORKMANS COMP	\$0.00	(\$0.04)	<b>\$0</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 99,247</b>	<b>\$ 98,937</b>	<b>\$ 63,231</b>





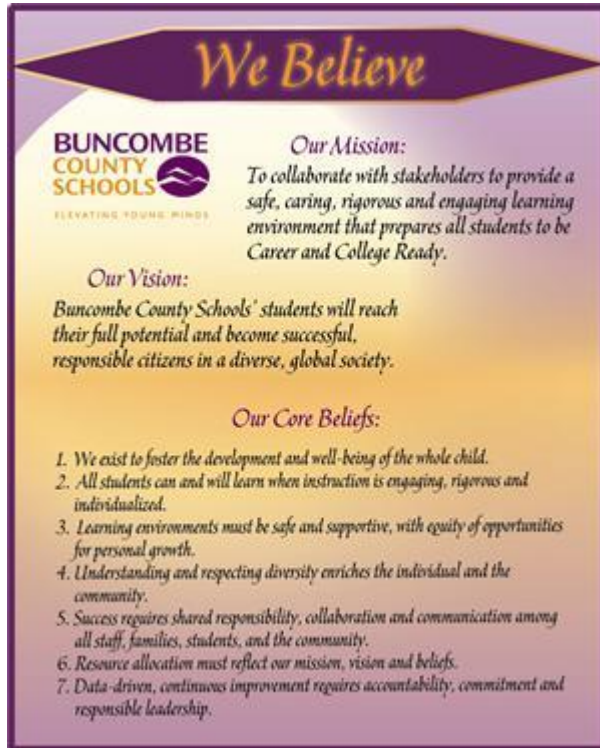
# PRC 706

## 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.

PRC 706 - Unreimbursed Activity Bus Use				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6550-706-181-	TRANSPORTATION LOCAL SUPPLEMENT	\$ 34,368.00	\$ 27,129.82	\$ 30,000.00
2-6550-706-211-	SOCIAL SECURITY	\$ 1,612.00	\$ 1,768.48	\$ 2,295.00
2-6550-706-221-	RETIREMENT	\$ 2,120.00	\$ 2,456.46	\$ 4,407.00
2-6550-706-232-	TRANSPORTATION - WORKMANS COMP	\$ 20,042.00	\$ 21,029.64	\$ 20,042.00
2-6550-706-311-	CONTRACTED SERVICES	\$ 7,350.00	\$ 7,350.00	\$ 7,350.00
2-6550-706-459-	BUS RODEO - FOOD	\$ 226.00	\$ 226.41	\$ 226.00
	<b>Total Appropriations</b>	<b>\$ 65,718</b>	<b>\$ 59,961</b>	<b>\$ 64,320</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 10<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 41 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

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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6910-801-149-	SCHOOL RESOURCE OFFICER	\$ 150.00	\$ -	\$ -
2-6910-801-192-	BOARD OF EDUCATION STIPENDS	\$ 22,200.00	\$ 22,200.00	\$ 22,200.00
2-6910-801-211-	EMPLOYER'S SOC SECURITY- BOE STIPENDS	\$ 1,698.00	\$ 1,698.72	\$ 1,699.00
2-6910-801-221-	EMPLOYER'S SOC SECURITY- BOE STIPENDS	\$ -	\$ 0.01	\$ -
2-6910-801-232-	BOARD OF EDUCATION - WORKERS COMP	\$ 145.00	\$ 144.24	\$ 145.00
2-6910-801-311-	BOARD OF EDUCATION CONTRACTED SERVICE	\$ 6,700.00	\$ 6,700.00	\$ 8,000.00
2-6910-801-312-	BOARD OF EDUCATION WORKSHOPS	\$ 16,043.00	\$ 14,841.55	\$ 15,000.00
2-6910-801-361-	BOARD OF EDUCATION MEMBERSHIPS	\$ 23,405.00	\$ 23,405.00	\$ 23,405.00
2-6910-801-371-	LIABILITY INSURANCE	\$ 195,453.00	\$ 195,453.00	\$ 225,329.00
2-6910-801-372-	VEHICLE LIABILITY INSURANCE	\$ 109,092.00	\$ 109,092.00	\$ 116,984.00
2-6910-801-373-	PROPERTY INSURANCE	\$ 279,802.00	\$ 279,802.00	\$ 299,234.00
2-6910-801-411-	BOARD OF EDUCATION SUPPLIES	\$ 895.00	\$ 894.21	\$ 1,028.00
2-6910-801-459-	FOOD SUPPLIES - BOARD OF EDUCATION	\$ 4,000.00	\$ 3,283.04	\$ 3,500.00
2-6911-801-312-	BOARD ASSISTANT/BOE WORKSHOP	\$ 1,000.00	\$ 728.78	\$ 1,000.00
2-6920-801-311-	BOARD OF EDUCATION LEGAL SERVICES	\$ 115,950.00	\$ 129,045.33	\$ 130,000.00
2-6932-801-311-	BOARD OF EDUCATION AUDIT SERVICES	\$ 156,910.00	\$ 79,410.00	\$ 90,000.00
2-8100-801-472-	SALES AND USE TAX REFUND	\$ (80,000.00)	\$ (60,967.08)	\$ (65,000.00)
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 853,443</b>	<b>\$ 805,731</b>	<b>\$ 872,524</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 for Drivers Education and 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6530-802-321-	PUBLIC UTILITIES-ELECTRICITY	\$ 3,250,734.00	\$ 3,314,902.64	\$ 3,485,539.00
2-6530-802-322-	PUBLIC UTILITIES-NATURAL GAS	\$ 582,500.00	\$ 586,446.76	\$ 582,500.00
2-6530-802-323-	PUBLIC UTILITIES-WATER & SEWER	\$ 572,185.00	\$ 594,302.47	\$ 572,185.00
2-6530-802-421-	FUEL FOR FACILITIES	\$ 65,427.00	\$ 65,071.59	\$ 46,000.00
2-6540-802-176-	CUSTODIAL MANAGER - MAINTENANCE DEPT	\$ 25,844.00	\$ 25,914.81	\$ 25,912.00
2-6540-802-181-	CUSTODIAL SUPERVISOR/LOCAL SUPPLEMEN	\$ 2,210.00	\$ 2,790.72	\$ 2,791.00
2-6540-802-199-	OVERTIME	\$ -	\$ 28.61	\$ -
2-6540-802-211-	EMPLOYER'S SOC SECURITY-CUSTODIAL MA	\$ 2,128.00	\$ 2,165.07	\$ 2,196.00
2-6540-802-221-	EMPLOYER'S RET CONTRIB -CUSTODIAL MAN	\$ 3,995.00	\$ 4,088.96	\$ 4,216.00
2-6540-802-231-	EMPLOYER-PAID HEALTH IN-CUSTODIAL MAN	\$ 3,894.00	\$ 3,893.94	\$ 5,285.00
2-6540-802-232-	WORKMAN'S COMPENSATION PREMIUM	\$ 1,340.00	\$ 1,341.29	\$ 1,341.00
2-6540-802-311-	CUSTODIAL CONTRACTED SERVICES	\$ 16,720.00	\$ 11,047.98	\$ 16,720.00
2-6540-802-329-	GARBAGE COLLECTION	\$ 265,600.00	\$ 249,429.25	\$ 265,600.00
2-6540-802-345-	SECURITY MONITORING SERVICES	\$ 16,380.00	\$ 13,337.55	\$ 16,380.00
2-6541-802-411-	CUSTODIAL SUPPLIES ISSUED TO SCHOOLS	\$ 442,600.00	\$ 441,108.32	\$ 442,600.00
2-6542-802-411-	CUSTODIAL SUPPLIES/MATERIALS	\$ 223,200.00	\$ 185,217.29	\$ 223,200.00

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2-6560-802-175-	MAINTENANCE DEPARTMENT WAREHOUSE V	\$ 26,695.00	\$ 26,695.20	\$ 26,695.00
2-6560-802-181-	MAINTENANCE WAREHOUSE WORKER-LOC S	\$ 2,875.00	\$ 2,875.07	\$ 2,875.00
2-6560-802-184-	LONGEVITY PAY	\$ 601.00	\$ 600.64	\$ 868.00
2-6560-802-211-	EMPLOYER'S SOC SECURITY-MAINT WAREHC	\$ 2,233.00	\$ 2,265.17	\$ 2,329.00
2-6560-802-221-	EMPLOYER'S RET CONTRIB -MAINT WAREHO	\$ 4,208.00	\$ 4,293.31	\$ 4,471.00
2-6560-802-231-	EMPLOYER-PAID HEALTH IN-MAINT WAREHO	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6560-802-232-	WORKMAN'S COMPENSATION PREMIUM	\$ 1,407.00	\$ 1,407.17	\$ -
2-6580-802-144-	INTERPRETER FOR OSHA WORKSHOP	\$ 88.00	\$ 87.50	\$ 168.00
2-6580-802-152-	MAINTENANCE DEPARTMENT ADMINISTRATIV	\$ 58,009.00	\$ 58,090.24	\$ 58,151.00
2-6580-802-153-	SAFETY OFFICER	\$ 36,979.00	\$ 36,979.32	\$ 36,980.00
2-6580-802-175-	MAINTENANCE MECHANICS	\$ 1,623,271.00	\$ 1,617,719.99	\$ 1,722,614.00
2-6580-802-176-	MAINTENANCE SUPERVISORS	\$ 428,388.00	\$ 439,010.96	\$ 439,102.00
2-6580-802-181-	MAINTENANCE SUPPLEMENT FOR TRADE LIC	\$ 216,155.00	\$ 230,759.89	\$ 243,544.00
2-6580-802-184-	MAINTENANCE DEPARTMENT-LONGEVITY PA	\$ 27,380.00	\$ 28,774.83	\$ 30,564.00
2-6580-802-185-	MAINTENANCE BONUS LEAVE PAYOUT	\$ 2,703.00	\$ 2,730.06	\$ -
2-6580-802-187-	MAINTENANCE DEPARTMENT-LONGEVITY PA	\$ 4,470.00	\$ 4,469.52	\$ 4,470.00
2-6580-802-188-	MAINTENANCE ANNUAL LEAVE PAYOUT	\$ 10,997.00	\$ 11,312.34	\$ -
2-6580-802-189-	DISABILITY - JAMES F WEBB	\$ 12,974.00	\$ 14,671.17	\$ -
2-6580-802-199-	MAINTENANCE WORKERS OVERTIME	\$ -	\$ 1,363.40	\$ -
2-6580-802-211-	EMPLOYER'S SOC SECURITY-MAINTENANCE	\$ 180,437.00	\$ 180,324.70	\$ 193,960.00
2-6580-802-221-	EMPLOYER'S RET CONTRIB -MAINTENANCE D	\$ 336,451.00	\$ 337,784.93	\$ 368,470.00
2-6580-802-231-	EMPLOYER-PAID HEALTH IN-MAINTENANCE D	\$ 366,290.00	\$ 366,289.96	\$ 396,375.00
2-6580-802-232-	SAFETY OFFICER - WORKERS COMP	\$ 111,386.00	\$ 113,316.87	\$ 114,907.00
2-6580-802-311-	MAINTENANCE CONTRACTED SERVICES	\$ 319,444.00	\$ 276,010.10	\$ 329,444.00
2-6580-802-312-	MAINTENANCE WORKSHOPS	\$ 5,000.00	\$ 4,956.50	\$ 8,300.00
2-6580-802-314-	MAINTENANCE PRINTING	\$ 1,550.00	\$ 957.27	\$ 1,750.00
2-6580-802-325-	CONTRACTED MAINTENCNE/REPAIR-BUILDING	\$ 511,300.00	\$ 421,368.28	\$ 476,300.00
2-6580-802-326-	CONTRACTED MAINTENANCE/REPAIR-EQUIPN	\$ 39,500.00	\$ 33,757.34	\$ 39,500.00
2-6580-802-327-	RENTALS-MAINTENANCE SERVICES	\$ 6,000.00	\$ 4,532.51	\$ 6,000.00
2-6580-802-332-	MAINTENANCE MILEAGE REIMBURSEMENTS	\$ 2,400.00	\$ 574.99	\$ 2,400.00
2-6580-802-342-	MAINTENANCE POSTAGE	\$ 1,000.00	\$ 776.24	\$ 500.00
2-6580-802-343-	TELECOMMUNICATIONS	\$ 5,450.00	\$ 5,164.16	\$ 6,200.00
2-6580-802-352-	MAINTENANCE CDL REIMBURSMENTS	\$ 540.00	\$ 156.00	\$ 540.00
2-6580-802-361-	MAINTENANCE MEMBERSHIPS	\$ 1,250.00	\$ 985.00	\$ 850.00
2-6580-802-391-	STORMWATER RUNOFF TAX	\$ 42,039.00	\$ 41,842.08	\$ 40,539.00
2-6580-802-411-	MAINTENANCE SUPPLIES	\$ 46,000.00	\$ 45,202.68	\$ 38,000.00
2-6580-802-422-	MAINTENANCE REPAIR PARTS/MATERIALS	\$ 1,099,492.00	\$ 1,015,220.37	\$ 1,100,000.00
2-6580-802-423-	GAS/DIESEL FUEL	\$ 245,250.00	\$ 212,673.64	\$ 239,750.00
2-6580-802-424-	MAINTENANCE VEHICLE OIL	\$ 8,411.00	\$ 7,723.71	\$ 12,000.00
2-6580-802-425-	MAINTENANCE TIRES AND TUBES	\$ 17,250.00	\$ 17,240.06	\$ 16,500.00
2-6580-802-551-	MAINTENANCE LICENSE AND TITLE FEES	\$ 350.00	\$ 24.00	\$ 350.00
2-6580-802-552-	SAFETY INSPECION FEES	\$ 1,189.00	\$ 1,188.50	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 11,287,361</b>	<b>\$ 11,078,455</b>	<b>\$ 11,663,216</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6710-841-121-	SALARY	\$ -	\$ 827.09	\$ -
2-6710-841-152-	TEMP TESTING ASSISTANTS	\$ 6,750.00	\$ 2,534.57	\$ 6,750.00
2-6710-841-153-	SALARY	\$ -	\$ 63.27	\$ -
2-6710-841-211-	EMPLOYER'S SOC SECURITY-TEMP TESTING	\$ 516.00	\$ 193.89	\$ 516.00
2-6710-841-232-	TEMP TESTING ASSISTANTS - WORKERS CON	\$ 44.00	\$ 21.96	\$ -
2-6710-841-311-	TESTING CONTRACTING SERVICES	\$ 4,200.00	\$ 4,063.47	\$ 4,200.00
2-6710-841-312-	WORKSHOP EXPENSES - TESTING SERVICES	\$ 1,300.00	\$ 1,430.51	\$ 1,300.00
2-6710-841-411-	TESTING SUPPLIES	\$ 14,444.00	\$ 12,349.13	\$ 10,000.00
2-6710-841-418-	SPSS SOFTWARE FOR TESTING DIVISION	\$ 200.00	\$ -	\$ 200.00
2-6820-841-192-	ADDITIONAL RESPONSIBILITY	\$ -	\$ -	\$ 300.00
2-6820-841-211-	EMPLOYERS SOCIAL SECURITY	\$ -	\$ -	\$ 23.00
2-6820-841-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ 44.00
<b>Total Paid by Local Current Expense Fund</b>		<b>\$ 27,454</b>	<b>\$ 21,484</b>	<b>\$ 23,333</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5840-842-148-	NON-CERTIFIED INSTRUCTOR - HEALTH	\$ 60,000.00	\$ 53,860.47	\$ 80,000.00
2-5840-842-181-	LOCAL SUPPLEMENT-NON CERTIFIED HEALTH	\$ 6,462.00	\$ 5,800.77	\$ 8,616.00
2-5840-842-211-	FICA FOR NON-CERTIFIED INSTRUCTOR-HEAL	\$ 5,084.00	\$ 4,560.23	\$ 6,779.00
2-5840-842-221-	EMPLOYER'S RET CONTRIBUTION-HEALTH ED	\$ 6,305.00	\$ 5,659.84	\$ 13,018.00
2-5840-842-231-	INS. FOR NON-CERTIFIED INSTRUCTOR-HEALT	\$ 5,192.00	\$ 3,893.94	\$ 10,570.00
2-5840-842-232-	WORKERS COMP PREMIUMS	\$ -	\$ 392.92	\$ 400.00
2-5840-842-311-	SEX EDUCATION CONTRACT-HEALTH ADVENT	\$ -	\$ 4,042.00	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 83,043</b>	<b>\$ 78,210</b>	<b>\$ 119,383</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.

PRC 843 - Intramural/Extra-Curricular				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5503-843-192-	EXTRACURRICULAR STIPENDS	\$ 56,000.00	\$ 54,662.83	<b>\$ 55,000.00</b>
2-5503-843-211-	SOC SECURITY FOR EXTRACURRICULAR STIP	\$ 4,284.00	\$ 4,177.84	<b>\$ 4,208.00</b>
2-5503-843-221-	EMPLOYER'S RET CON-EXTRACURRICULAR S	\$ 7,969.00	\$ 7,574.55	<b>\$ 8,080.00</b>
2-5503-843-232-	EXTRACURRICULAR - WORKERS COMP	\$ -	\$ 355.06	<b>\$ 300.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 68,253</b>	<b>\$ 66,770</b>	<b>\$ 67,588</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-8401-844-716-	ACTIVITY/ENRICHMENT ALLOTMENT TO SCHO	\$ 99,631.00	\$ 99,631.00	\$ 99,988.00
2-8402-844-716-	GENERAL EXPENSE ALLOTMENT TO SCHOOL	\$ 33,383.00	\$ 33,383.00	\$ 33,541.00
2-8403-844-716-	SCHOOL OFFICE MILEAGE REIMBURSEMENT	\$ 35,229.00	\$ 35,229.00	\$ 35,229.00
2-8404-844-716-	OFFICE EXPENSE ALLOTMENT TO SCHOOLS	\$ 152,665.00	\$ 152,665.00	\$ 153,934.00
2-8405-844-716-	TELEPHONE ALLOTMENT TO SCHOOLS	\$ 25,722.00	\$ 25,722.00	\$ 25,806.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 346,630</b>	<b>\$ 346,630</b>	<b>\$ 348,498</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.

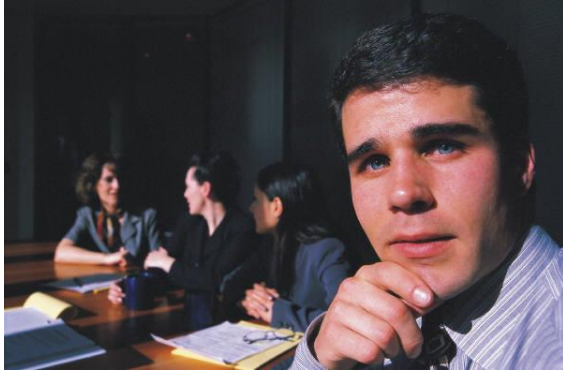
The PRC 846 budget provides mileage reimbursement to the curriculum coaches for occasional travel from school to school to coach, conducting workshops or attending meetings. Travel for the Elementary Education Director is included in this budget as well. Some supplies and materials for schools are purchased 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.



Budget Resource Document – 2013-2014

PRC 846 - Curriculum-Elementary				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-846-163-	SUBSTITUTE TEACHER-STAFF DEV.TEA.ABSE	\$ 91.00	\$ 70.00	\$ -
2-5110-846-211-	EMPLOYER'S SOC SECURITY FOR SUB PAY	\$ 9.00	\$ 5.36	\$ -
2-5110-846-232-	WORKERS COMP PREMIUMS	\$ -	\$ 0.46	\$ -
2-5110-846-311-	CONTRACTED SERVICES	\$ 14,750.00	\$ 14,750.00	\$ 14,750.00
2-5110-846-312-	STAFF DEVELOP-REG. CURRICULAR	\$ 600.00	\$ 217.98	\$ 400.00
2-5110-846-332-	ELEMENTARY CURR SPECIALIST MILEAGE RE	\$ 4,400.00	\$ 2,579.03	\$ 3,000.00
2-5110-846-411-	INSTRUCTIONAL SUPPLIES-USE IN ELEM SCH	\$ 8,000.00	\$ 6,510.13	\$ 7,500.00
2-5114-846-411-	DUAL IMMERSION SUPPLIES	\$ -	\$ -	\$ 40,000.00
2-5114-846-413-	DUAL IMMERSION TEXTBOOKS	\$ -	\$ -	\$ -
2-5117-846-163-	SUBSTITUTE TEACHER-STAFF DEV.TEA.ABSE	\$ 182.00	\$ 161.00	\$ -
2-5117-846-211-	EMPLOYER'S SOCIAL SECURITY	\$ 13.00	\$ 12.32	\$ -
2-5117-846-232-	WORKMANS COMPENSATION	\$ -	\$ 1.06	\$ -
2-5117-846-311-	CONTRACTED SERVICES	\$ -	\$ -	\$ 2,000.00
2-5117-846-411-	MATH/SCIENCE SUPLIES-USE IN SCHOOLS	\$ 5,805.00	\$ 5,804.60	\$ 5,805.00
2-6110-846-312-	STAFF DEVELOP-DIR OF ELEMENTARY EDUC	\$ 533.00	\$ 360.00	\$ 400.00
2-6110-846-361-	SACS MEMBERSHIP	\$ 27,950.00	\$ 27,950.00	\$ 28,450.00
2-6110-846-411-	SUPPLIES FOR USE IN OFFICE-DIR/ELEM ED	\$ 2,892.00	\$ 2,581.19	\$ 2,755.00
2-6110-846-418-	COMPUTER SOFTWARE SUPPLIES	\$ -	\$ -	\$ -
2-6110-846-422-	PARTS-DIR OF ELEMENTARY EDUCATION	\$ 125.00	\$ 2.14	\$ 125.00
2-6110-846-423-	GAS-DIR OF ELEMENTARY EDUCATION	\$ 350.00	\$ 239.49	\$ 300.00
2-6110-846-424-	OIL-DIR OF ELEMENTARY EDUCATION	\$ 15.00	\$ -	\$ 15.00
2-6623-846-153-	STAFF DEVELOPMENT SPECIALIST	\$ 45,320.00	\$ 45,320.16	\$ -
2-6623-846-181-	STAFF DEVEL COORDINATOR LOCAL SUPPLE	\$ 4,881.00	\$ 4,880.98	\$ -
2-6623-846-184-	LONGEVITY PAY	\$ 2,039.00	\$ 2,039.41	\$ -
2-6623-846-185-	BONUS LEAVE PAYOUT	\$ 4,721.00	\$ 4,720.75	\$ -
2-6623-846-188-	ANNUAL LEAVE PAYOUT	\$ 5,660.00	\$ 5,659.24	\$ -
2-6623-846-211-	EMPLOYER'S SOC SECURITY-STAFF DEVEL S	\$ 4,719.00	\$ 4,719.43	\$ -
2-6623-846-221-	EMPLOYER'S RET CONTRIB -STAFF DEVEL SF	\$ 8,911.00	\$ 8,910.88	\$ -
2-6623-846-231-	EMPLOYER-PAID HEALTH IN-STAFF DEVEL SF	\$ 5,192.00	\$ 5,191.92	\$ -
2-6623-846-232-	STAFF DEVELOPMENT SPECIALIST - WORK C	\$ 339.00	\$ 407.84	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 147,497</b>	<b>\$ 143,095</b>	<b>\$ 105,500</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.

Budget Resource Document – 2013-2014

PRC 847 - Curriculum-Secondary				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-847-162-	SUBSTITUTE PAY COVERED BY SECONDARY	\$ 6,031.00	\$ -	\$ -
2-5110-847-211-	EMPLOYER'S SOCIAL SECURTY-SUB SECON	\$ 461.00	\$ -	\$ -
2-5110-847-232-	SUBSTITUTE TCH - WORKERS COMP	\$ -	\$ (2.25)	\$ -
2-5110-847-312-	WORKSHOP EXPENSE	\$ 6,947.00	\$ 2,623.17	\$ 8,500.00
2-5110-847-332-	MILEAGE REIMB FOR SECONDARY ED SPECI	\$ 7,000.00	\$ 5,233.02	\$ 7,000.00
2-5110-847-333-	STUDENT COMPETITION EXPENSE	\$12,500.00	\$ 474.96	\$12,500.00
2-5110-847-411-	SUPPLIES FOR USE IN SCHOOLS-SECONDAR	\$ 2,400.00	\$ 1,629.74	\$ 2,400.00
2-5110-847-413-	SECONDARY TEXTBOOKS NOT ON STATE AD	\$ 1,400.00	\$ 162.94	\$ 1,400.00
2-5110-847-418-	COMPUTER SOFTWARE	\$24,225.00	\$24,225.00	\$ -
2-5112-847-162-	SUB FOR STATE HONOR CHOIR AUDITIONS	\$ -	\$ 6,031.60	\$ -
2-5112-847-211-	EMPLOYER'S SOC SECURITY-SUB 2NDARY C	\$ -	\$ 461.40	\$ -
2-5112-847-232-	SUBSTITUTE CULTURAL ARTS - WORKERS CO	\$ -	\$ 39.11	\$ -
2-5112-847-333-	STUDENT COMPETITION EXPENSE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
2-5113-847-312-	WORKSHOP EXPENSE	\$ 1,400.00	\$ -	\$ 2,000.00
2-5114-847-232-	SUBSTITUTE FOREIGN LANGUAGE-WORKERS	\$ -	\$ (0.01)	\$ -
2-5114-847-311-	CONTRACT-COLLEGE BOARD-CHINESE TEACH	\$ 1,850.00	\$ -	\$ 1,850.00
2-5117-847-162-	SUBSTITUTE PAY	\$ 725.00	\$ 795.60	\$ -
2-5117-847-211-	EMPLOYER'S SOC SECURITY-SUB 2NDARY C	\$ 56.00	\$ 60.80	\$ -
2-5117-847-232-	SUBSTITUTE MATH/SCIENCE -WORKERS COM	\$ -	\$ 5.11	\$ -
2-5117-847-312-	WORKSHOP EXPENSE	\$ 2,000.00	\$ -	\$ 3,000.00
2-5117-847-326-	MICROSCOPE REPAIR	\$ 2,500.00	\$ 1,032.35	\$ 2,500.00
2-5117-847-333-	MATH/SCIENCE FIELD TRIPS	\$ 4,067.00	\$ 5,241.33	\$ 5,250.00
2-5350-847-232-	WORKERS COMP PREMIUMS	\$ -	\$ (0.21)	\$ -
2-5840-847-311-	HEALTH ADVENTURE SUBSIDY	\$10,000.00	\$ -	\$ -
2-5870-847-312-	WORKSHOP EXPENSE	\$ 53.00	\$ 52.63	\$ 100.00
2-6110-847-187-	EXTRA SALARY & LIEU-ABC -LANGUAGE ARTS	\$ 1,800.00	\$ 1,800.00	\$ -
2-6110-847-192-	STIPENDS	\$ 100.00	\$ 100.00	\$ -
2-6110-847-211-	EMPLOYER'S SOC SECURITY-ENG/SOC STU S	\$ 146.00	\$ 145.41	\$ -
2-6110-847-221-	EMPLOYER'S RET CONTRIB -ENG/SOC STU S	\$ 271.00	\$ 270.43	\$ -
2-6110-847-232-	WORKERS COMP	\$ 11.00	\$ 12.01	\$ -
2-6110-847-311-	CONTRACTED SERVICES-DEV CURRICUL	\$ 230.00	\$ 230.00	\$ 300.00
2-6110-847-312-	STAFF DEVELOPMENT EXPENSE (SECONDAR	\$ 654.00	\$ 653.69	\$ 700.00
2-6110-847-332-	MILEAGE REIMB-DIR OF SECONDARY EDUCA	\$ 120.00	\$ 41.65	\$ 300.00
2-6110-847-361-	MEMBERSHIPS FOR DIR SECONDARY EDUCA	\$ 100.00	\$ 85.00	\$ 200.00
2-6110-847-411-	SUPPLIES FOR USE IN OFFICE-DIR/SECONDE	\$ 1,924.00	\$ 1,923.91	\$ 2,500.00
2-6110-847-418-	COMPUTER SOFTWARE SUPPLIES	\$ 88.00	\$ 68.00	\$ -
2-6110-847-422-	REPAIR PARTS-DIR OF SECONDARY EDUCATI	\$ 370.00	\$ 370.27	\$ 400.00
2-6110-847-423-	GAS-DIR OF SECONDARY EDUCATION	\$ 800.00	\$ 603.75	\$ 800.00
2-6110-847-424-	OIL-DIR OF SECONDARY EDUCATION	\$ 100.00	\$ 14.16	\$ 100.00
2-6112-847-187-	EXTRA SALARY & IN LIEU ABC-CULTURAL ART	\$ 1,800.00	\$ 1,800.00	\$ -
2-6112-847-192-	STIPEND	\$ 100.00	\$ 100.00	\$ -
2-6112-847-211-	EMPLOYER'S SOC SECURITY-CULTURAL ARTS	\$ 145.00	\$ 145.41	\$ -
2-6112-847-221-	EMPLOYER'S RET CONTRIB -CULTURAL ARTS	\$ 271.00	\$ 270.43	\$ -
2-6112-847-232-	WORKERS COMP - CULTURAL ARTS	\$ -	\$ 12.01	\$ -
2-6117-847-187-	EMPLOYER'S RET CONTRIB -CULTURAL ARTS	\$ -	\$ -	\$ -
2-6117-847-211-	EMPLOYER'S SOC SECURITY-MATH LEAD TEA	\$ -	\$ -	\$ -
2-6117-847-221-	EMPLOYER'S RET CONTRIB -MATH LEAD TEA	\$ 100.00	\$ -	\$ -
2-6117-847-232-	WORKERS COMP - MATH/SCIENCE	\$ 12.00	\$ -	\$ -
2-6550-847-232-	TRANSPORTATION - WORKMANS COMP	\$ -	\$ (0.26)	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 95,257</b>	<b>\$ 59,212</b>	<b>\$ 54,300</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.

PRC 848 - Warehouse Operations				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6560-848-411-	SUPPLIES	\$ 999.00	\$ 999.11	\$ -
2-6612-848-151-	PURCHASING OFFICER PERSONNEL	\$ 27,145.00	\$ 27,145.32	\$ 27,145.00
2-6612-848-153-	PURCHASING OFFICER	\$ 35,541.00	\$ 35,541.24	\$ 35,541.00
2-6612-848-181-	PURCHASING OFFICER LOC SUPPLEMENT	\$ 6,751.00	\$ 6,751.31	\$ 6,751.00
2-6612-848-184-	PURCHASING OFFICER LONGEVITY	\$ 611.00	\$ 613.79	\$ 611.00
2-6612-848-211-	EMPLOYER'S SOC SECURITY-PURCHASING	\$ 5,359.00	\$ 4,965.43	\$ 5,359.00
2-6612-848-221-	EMPLOYER'S RET CONTRIB -PURCHASING	\$ 9,968.00	\$ 9,967.93	\$ 10,290.00
2-6612-848-231-	EMPLOYER-PAID HEALTH IN-PURCHASING	\$ 10,384.00	\$ 10,383.84	\$ 10,570.00
2-6612-848-232-	PURCHASING OFFICER - WORKERS COMP	\$ 454.00	\$ 454.74	\$ 454.00
2-6612-848-312-	PURCHASING WORKSHOPS	\$ 25.00	\$ 25.00	\$ 500.00
2-6612-848-411-	PURCHASING SUPPLIES	\$ 15.00	\$ 16.92	\$ -
<b>Total Paid by Local Current Expense Fund</b>		<b>\$ 97,252</b>	<b>\$ 96,865</b>	<b>\$ 97,221</b>



# PRC 849

## Middle School Education/ILT 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 ILT coordinator is responsible for working with new teachers, mentors, student teachers, and teachers who are seeking National Board Certification. The mentors support ILTs 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 – 2013-2014

PRC 849 - Middle School/ILT				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-849-312-	WORKSHOP EXPENSES	\$ -	\$ -	\$ 6,000.00
2-5110-849-332-	LOCAL TRAVEL	\$ 500.00	\$ 458.81	\$ 600.00
2-5110-849-411-	SUPPLIES PURCHASED FOR MIDDLE SCHOOL	\$ 1,200.00	\$ 896.69	\$ 1,200.00
2-5110-849-418-	COMPUTER SOFTWARE	\$ -	\$ -	\$ -
2-5117-849-163-	SUB FOR MATH/SCIENCE STAFF DEVEL ABSE	\$ 2,500.00	\$ 2,089.50	\$ -
2-5117-849-196-	MATH/SCIENCE STAFF DEVELOPMENT STIPE	\$ 1,250.00	\$ 1,000.00	\$ -
2-5117-849-211-	SUB FOR MATH/SCIENCE STAFF DEVEL ABSE	\$ 288.00	\$ 236.40	\$ -
2-5117-849-221-	MATH/SCIENCE -RETIREMENT	\$ 178.00	\$ 142.32	\$ -
2-5117-849-232-	WORKERS COMP PREMIUMS	\$ 25.00	\$ 20.35	\$ -
2-5117-849-311-	CONTRACTED SERVICES	\$ 16,414.00	\$ 16,400.00	\$ 12,000.00
2-5117-849-411-	SUPPLIES	\$ 23,026.00	\$ 22,411.99	\$ 23,000.00
2-5117-849-418-	SOFTWARE LICENSES	\$ 544.00	\$ 544.00	\$ 600.00
2-5870-849-192-	STIPEND FOR TEACHER TO COACH NBPTS AF	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00
2-5870-849-211-	NBPTS WORKSHOP RELATED SOCIAL SEC	\$ 76.00	\$ 76.50	\$ 93.00
2-5870-849-221-	NBPTS WORKSHOP RELATED RETIRE	\$ 142.00	\$ 142.30	\$ 177.00
2-5870-849-232-	WORKERS COMP	\$ 7.00	\$ 6.41	\$ -
2-5870-849-312-	NBPTS WORKSHOP EXPENSE	\$ 400.00	\$ 361.48	\$ 500.00
2-6110-849-153-	BEG TCH/PROFESSIONAL DEV/GLOB SPECIA	\$ -	\$ -	\$ 64,272.00
2-6110-849-181-	LOCAL SUPPLEMENT	\$ -	\$ -	\$ 6,922.00
2-6110-849-184-	LONGEVITY	\$ -	\$ -	\$ 2,089.00
2-6110-849-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	\$ 5,606.00
2-6110-849-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ 10,765.00
2-6110-849-231-	EMPLOYER PAID HEALTH INSURANCE PREMI	\$ -	\$ -	\$ 5,285.00
2-6110-849-232-	WORKERS COMP	\$ -	\$ -	\$ 350.00
2-6110-849-312-	MIDDLE SCHOOLS/ILT DIRECTOR	\$ 200.00	\$ -	\$ 400.00
2-6110-849-332-	MIDDLE SCHOOLS/ILT DIRECTOR MILEAGE	\$ -	\$ -	\$ -
2-6110-849-361-	MIDDLE SCHOOLS/ILT DIRECTOR MEMBERSH	\$ 45.00	\$ -	\$ 150.00
2-6110-849-411-	MIDDLE SCHOOLS/ILT DIRECTOR SUPPLIES	\$ 1,310.00	\$ 1,285.58	\$ 1,400.00
2-6623-849-152-	BEGINNING TEACHER/MENTOR COORDINATO	\$ 30,430.00	\$ 30,430.00	\$ -
2-6623-849-181-	LEAD TEACHER FOR BEGINNING TEACHERS	\$ -	\$ -	\$ -
2-6623-849-184-	LEAD TEACHER FOR BEGINNING TEACHERS	\$ 1,370.00	\$ 1,369.40	\$ -
2-6623-849-188-	ANNUAL LEAVE PAYOUT	\$ 3,331.00	\$ 3,330.75	\$ -
2-6623-849-211-	SOCIAL SECURITY	\$ 2,688.00	\$ 2,687.47	\$ -
2-6623-849-232-	WORKERS COMP	\$ 274.00	\$ 228.01	\$ -
2-6623-849-312-	ILT PROGRAMS WORKSHOP EXPENSE	\$ 400.00	\$ 140.00	\$ 500.00
2-6623-849-361-	ILT PROGRAM MEMBERSHIPS	\$ -	\$ -	\$ 70.00
2-6623-849-411-	ILT PROGRAMS MATERIAL & SUPPLIES	\$ 832.00	\$ 1,009.99	\$ 1,000.00
2-6623-849-418-	COMPUTER SOFTWARE	\$ 68.00	\$ 68.00	\$ -
<b>Total Paid by Local Current Expense Fund</b>		<b>\$ 88,498</b>	<b>\$ 86,336</b>	<b>\$ 144,179</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5810-850-361-	ALA INSTITUTE MEMBERSHIP	\$ 250.00	\$ 250.00	\$ 250.00
2-5810-850-411-	SUPPLIES FOR SCHOOL LIBRARIES (NOT C O	\$ 18,320.00	\$ 8,447.08	\$ 20,335.00
2-5810-850-418-	DESTINY SOFTWARE LICENSE RENEWAL	\$ 91,488.00	\$ 41,487.91	\$ 46,200.00
2-6560-850-171-	COURIER-EDUCATION MEDIA SERVICES	\$ 23,226.00	\$ 23,226.24	\$ 23,226.00
2-6560-850-181-	COURIER - LOCAL SUPPLEMENT	\$ 2,501.00	\$ 2,501.47	\$ 2,502.00
2-6560-850-211-	EMPLOYER'S SOC SECURITY-COURIERS	\$ 1,968.00	\$ 1,859.35	\$ 1,968.00
2-6560-850-221-	EMPLOYER'S RET CONTRIB -COURIERS	\$ 3,661.00	\$ 3,661.00	\$ 3,779.00
2-6560-850-231-	EMPLOYER-PAID HEALTH IN-COURIERS	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6560-850-232-	WORKERS COMP - EDU MEDIA SERVICES	\$ 1,200.00	\$ 1,199.96	\$ 1,200.00
2-6560-850-422-	COURIER-REPAIR PARTS/MATERIALS FOR VA	\$ 88.00	\$ 325.25	\$ 300.00
2-6560-850-423-	COURIER-GAS/DIESEL FUEL FOR VAN	\$ 2,000.00	\$ 2,715.05	\$ 3,000.00
2-6560-850-424-	COURIER-OIL FOR VAN	\$ 30.00	\$ 34.13	\$ 40.00
2-6810-850-311-	CONTRACTED SERVICES-MEDIA	\$ 125.00	\$ 115.00	\$ 125.00
2-6810-850-312-	WORKSHOP EXPENSES-DIR OF EDUCATIONA	\$ 1,200.00	\$ 80.00	\$ 1,200.00
2-6810-850-332-	MILEAGE REIMB-STAFF EDUC MEDIA SUPPOR	\$ 1,000.00	\$ -	\$ 1,000.00
2-6810-850-344-	CELL PHONE CHARGES	\$ 50.00	\$ -	\$ 50.00
2-6810-850-411-	SUPPLIES FOR EDUCATION MEDIA SUPPORT	\$ 2,500.00	\$ 60.00	\$ 2,500.00
2-6860-850-422-	PARTS-IT FACILITATORS/MEDIA/INSTRUC TEC	\$ 250.00	\$ 125.49	\$ 250.00
2-6860-850-423-	GAS/FUEL IT FACILITATORS/MEDIA/INSTRUC T	\$ 750.00	\$ 370.63	\$ 750.00
2-6860-850-424-	OIL -IT FACILITATORS/MEDIA/INSTRUC TECH	\$ 30.00	\$ 15.20	\$ 30.00
2-6860-850-425-	TIRES-IT FACILITATORS/MEDIA/INSTRUC TECH	\$ 252.00	\$ -	\$ 252.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 156,081</b>	<b>\$ 91,666</b>	<b>\$ 114,242</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 – 2013-2014

PRC 851 - Cultural Arts				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5112-851-121-	CERTIFIED INSTRUCTOR FOR STRINGS PROG	\$ 40,660.00	\$ 40,660.00	<b>\$ 40,660.00</b>
2-5112-851-126-	BAND DIRECTOR'S EXTENDED EMPLOYMENT	\$ 11,958.00	\$ 11,958.13	<b>\$ 11,958.00</b>
2-5112-851-148-	CULTURAL ARTS NON-CERTIFIED INSTRUCTOR	\$ 49,012.00	\$ 49,011.40	<b>\$ 49,588.00</b>
2-5112-851-162-	SUBSTITUTES FOR CULTURAL ARTS ACTIVITIES	\$ -	\$ 1,304.52	<b>\$ 1,300.00</b>
2-5112-851-181-	STRINGS TEACHER LOCAL SUPPLEMENT	\$ 8,756.00	\$ 3,415.44	<b>\$ 3,416.00</b>
2-5112-851-184-	LONGEVITY	\$ 915.00	\$ 922.95	<b>\$ 915.00</b>
2-5112-851-192-	BAND DIRECTOR'S STIPENDS	\$ 23,430.00	\$ 21,814.31	<b>\$ 23,430.00</b>
2-5112-851-211-	EMPLOYER'S SOC SECURITY-BAND STIPEND	\$ 9,977.00	\$ 9,858.66	<b>\$ 10,042.00</b>
2-5112-851-221-	EMPLOYER'S RET CONTRIB-BAND STIPEND	\$ 3,081.00	\$ 11,031.64	<b>\$ 11,808.00</b>
2-5112-851-231-	EMPLOYER-PAID HEALTH IN-CULTURAL ARTS NO	\$ 5,192.00	\$ 5,191.92	<b>\$ -</b>
2-5112-851-232-	CULTURAL ARTS INS NON-CERT - WORK COM	\$ 820.00	\$ 839.10	<b>\$ 840.00</b>
2-5112-851-311-	CULTURAL ARTS CONTRACTED PERFORMANC	\$ 16,025.00	\$ 14,756.70	<b>\$ 16,950.00</b>
2-5112-851-332-	MILEAGE REIMBURSEMENT-BAND INSTRUCTO	\$ 200.00	\$ 200.00	<b>\$ 200.00</b>
2-5112-851-333-	FIELD TRIPS TO CULTURAL EVENTS	\$ 1,925.00	\$ 1,667.85	<b>\$ 1,925.00</b>
2-5112-851-411-	BAND/CHORUS SUPPLIES	\$ 15,854.00	\$ 12,665.46	<b>\$ 16,685.00</b>
2-6550-851-171-	BUS DRIVER FOR CULTURAL ARTS	\$ 1,470.00	\$ 1,471.32	<b>\$ 1,470.00</b>
2-6550-851-211-	EMPLOYER'S SOCIAL SECURITY	\$ 112.00	\$ 112.07	<b>\$ 112.00</b>
2-6550-851-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 63.00	\$ 62.55	<b>\$ 216.00</b>
2-6550-851-231-	CULTURAL ARTS EVENTS-BUS DRIVER HEALT	\$ 37.00	\$ 36.54	<b>\$ -</b>
2-6550-851-232-	BUS DRIVER - WORK COMP	\$ -	\$ 69.04	<b>\$ 70.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 189,487</b>	<b>\$ 187,050</b>	<b>\$ 191,585</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5501-852-162-	SUBSTITUTE-ATHLETIC DIRECTOR	\$ 500.00	\$ 773.50	\$ -
2-5501-852-192-	COACHING SUPPLEMENTS	\$725,000.00	\$697,157.41	<b>\$725,000.00</b>
2-5501-852-211-	COACHING SUPPLEMENTS	\$ 55,463.00	\$ 53,364.93	<b>\$ 55,463.00</b>
2-5501-852-221-	COACHING SUPPLEMENTS	\$103,168.00	\$ 79,692.79	<b>\$106,503.00</b>
2-5501-852-232-	COACHES - WORKERS COMP	\$ 4,176.00	\$ 4,556.00	<b>\$ 4,176.00</b>
2-5501-852-312-	WORKSHOP EXPENSE	\$ -	\$ (91.48)	\$ -
2-5501-852-332-	HIGH SCHOOL PLAYOFF EXPENSES	\$ 25,000.00	\$ 24,670.70	<b>\$ 25,000.00</b>
2-5501-852-379-	STUDENT INSURANCE	\$ 3,700.00	\$ 3,742.92	<b>\$ 4,563.00</b>
2-5501-852-411-	MIDDLE SCHOOL ATHLETIC SUPPLIES	\$ 61,073.00	\$ 39,622.26	<b>\$ 49,000.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 978,080</b>	<b>\$ 903,489</b>	<b>\$ 969,705</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6550-860-147-	ASHEVILLE CITY PAID TSA	\$ 12,000.00	\$ 10,874.47	\$ 12,000.00
2-6550-860-199-	OVERTIME-ASHEVILLE CITY PAID TSA	\$ -	\$ 228.41	\$ -
2-6550-860-211-	EMPLOYER'S SOC SECURITY-ASHEVILLE CT	\$ 918.00	\$ 768.84	\$ 918.00
2-6550-860-221-	EMPLOYER'S RET CONTRIB -ASHEVILLE CT TS	\$ 1,708.00	\$ 1,579.92	\$ 1,898.00
2-6550-860-231-	EMPLOYER-PAID HEALTH IN-ASHEVILLE CT TS	\$ 2,596.00	\$ 2,507.41	\$ 2,596.00
2-6550-860-232-	WORKERS' COMPENSATION PREMIUMS	\$ 1,064.00	\$ 1,021.91	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 18,286</b>	<b>\$ 16,981</b>	<b>\$ 17,412</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.

The contract with the Buncombe County Department of Social Services ended after 2012-13 year.

PRC 880 - Buncombe County Contracts				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5320-880-311-	CONTRACT-BUNCOMBE CO DEPT SOCIAL SER	\$ 116,450.00	\$ 116,450.43	\$ -
2-5320-880-341-	TELEPHONES FOR COUNTY SOCIAL WORKER	\$ 750.00	\$ 310.88	\$ 750.00
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>		\$ 268,952	\$ 268,513	\$ 152,502



# 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 2013-14 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.

Budget Resource Document – 2013-2014

PRC 889 - Superintendent's Discretionary Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6941-889-311-	SUPERINTENDENT DISCRETIONARY CONTRAC	\$1,435.00	\$1,226.25	<b>\$2,300.00</b>
2-6941-889-332-	SUPERINTENDENT DISCRETIONARY TRAVEL	\$2,265.00	\$4,054.08	<b>\$1,400.00</b>
2-6941-889-411-	SUPPLIES & MATERIALS - SUPERINTENDENT	\$ 750.00	\$ -	<b>\$ 750.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 4,450</b>	<b>\$ 5,280</b>	<b>\$ 4,450</b>

PRC 890 - Superintendent's Office				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6940-890-459-	FOOD PURCHASES-CENTRAL OFFICE	\$ 600.00	\$ 598.00	<b>\$ -</b>
2-6941-890-151-	SUPERINTENDENT OFF ADMINISTRATIVE ASS	\$46,296.00	\$47,487.34	<b>\$44,244.00</b>
2-6941-890-181-	SUPERINTEND OFF PERS LOCAL SUPPLEMEN	\$ 4,765.00	\$ 4,765.09	<b>\$ 4,765.00</b>
2-6941-890-184-	ADMINISTRATIVE ASSISTANT LONGEVITY	\$ 1,991.00	\$ 1,994.93	<b>\$ 1,991.00</b>
2-6941-890-199-	OFFICE OF SUPT OT PAY	\$ 1,000.00	\$ 386.32	<b>\$ 3,000.00</b>
2-6941-890-211-	EMPLOYER'S SOC SECURITY-SUPER ADM AS	\$ 3,818.00	\$ 4,000.64	<b>\$ 4,131.00</b>
2-6941-890-221-	EMPLOYER'S RET CONTRIB -SUPER ADM ASS	\$ 7,400.00	\$ 7,773.79	<b>\$ 7,933.00</b>
2-6941-890-231-	EMPLOYER-PAID HEALTH IN-SUPER ADM ASS	\$ 5,192.00	\$ 5,191.92	<b>\$ 5,285.00</b>
2-6941-890-232-	SUPERINTENDENT OFF ADMIN ASST-WORK C	\$ 347.00	\$ 355.06	<b>\$ 360.00</b>
2-6941-890-311-	SUPERINTENDENT'S OFFICE CONTRACTED SE	\$42,000.00	\$20,000.00	<b>\$42,000.00</b>
2-6941-890-312-	SUPERINTENDENT'S OFFICE WORKSHOP EXP	\$ 1,122.00	\$ 1,407.43	<b>\$ 1,122.00</b>
2-6941-890-361-	SUPERINTENDENT'S OFFICE MEMBERSHIPS	\$23,000.00	\$16,170.00	<b>\$ -</b>
2-6941-890-411-	SUPERINTENDENT'S OFFICE SUPPLIES	\$ 2,000.00	\$ 3,151.31	<b>\$23,000.00</b>
2-6941-890-422-	SUPERINTENDENT REPAIR PARTS/MAINT	\$ 500.00	\$ 453.29	<b>\$ 2,000.00</b>
2-6941-890-423-	SUPERINTENDENT REPAIR GAS/DIESEL FUEL	\$ 1,200.00	\$ 1,057.05	<b>\$ 500.00</b>
2-6941-890-424-	SUPERINTENDENT REPAIR OIL	\$ 35.00	\$ 16.89	<b>\$ 1,200.00</b>
2-6941-890-425-	SUPERINTENDENT REPAIR OIL TIRES	\$ -	\$ 249.82	<b>\$ 35.00</b>
2-6941-890-459-	FOOD PURCHASES-SUPERINTENDENT OFFICE	\$ 3,000.00	\$ 2,625.18	<b>\$ 3,000.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 144,266</b>	<b>\$ 117,684</b>	<b>\$ 144,566</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 Civic 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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PRC 891 - Associate Superintendent's Office				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5500-891-311-	EBLEN CHARITIES LEADERCAST FOR STUDEN	\$ 2,000.00	\$ 2,000.00	\$ -
2-5501-891-232-	COACHES - WORKERS COMP	\$ -	\$ (2.09)	\$ -
2-5850-891-232-	WORKERS COMP	\$ -	\$ (2.09)	\$ -
2-5850-891-411-	SAFETY/SECURITY SUPPLIES-ATHLETICS&SA	\$ 6,475.00	\$ 5,663.16	\$ 5,920.00
2-5850-891-459-	ASST SUP-REFRESHMENTS FOR MTGS-SAFE	\$ 41.00	\$ 41.01	\$ -
2-6520-891-314-	PRINTING EXPENSE FOR CENTRAL COPY ROO	\$ 1,183.00	\$ 1,182.84	\$ 1,100.00
2-6520-891-315-	REPRODUCTION COST FOR CENTRAL COPY R	\$ 7,200.00	\$ 5,904.40	\$ 6,500.00
2-6520-891-342-	POSTAGE FOR CENTRAL MAIL ROOM	\$ 19,000.00	\$ 13,889.75	\$ 19,000.00
2-6520-891-411-	SUPPLIES FOR CENTRAL COPY ROOM	\$ 6,875.00	\$ 5,980.27	\$ 6,875.00
2-6850-891-312-	CPR TEACHER TRAINING	\$ 400.00	\$ 368.00	\$ 400.00
2-6850-891-332-	DIRECTOR SAFE SCHOOLS MILEAGE	\$ 300.00	\$ 72.17	\$ 300.00
2-6910-891-311-	CIVIC CENTER CONTRACTS FOR GRADUATION	\$ 14,000.00	\$ 13,149.45	\$ 14,000.00
2-6941-891-312-	WORKSHOP EXPENSES	\$ -	\$ 400.00	\$ 45.00
2-6942-891-151-	ASSISTANT SUPERINTENDENT ADMIN ASSIST	\$ 34,630.00	\$ 34,630.08	\$ 34,630.00
2-6942-891-163-	SUBSTITUTE FOR STAFF DEVELOP-SCHL LEA	\$ -	\$ 91.00	\$ -
2-6942-891-181-	ASSISTANT SUPER OFF PERS-LOCAL SUPPLE	\$ 3,730.00	\$ 3,729.66	\$ 3,730.00
2-6942-891-184-	LONGEVITY FOR ADMINISTRATIVE ASSISTANT	\$ 1,125.00	\$ 1,126.59	\$ 1,125.00
2-6942-891-187-	SUPPLEMENT - ADMINISTRATIVE ASSISTANT	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2-6942-891-211-	EMPLOYER'S SOC SECURITY-ASSOC SUP AD	\$ 2,875.00	\$ 2,902.50	\$ 3,113.00
2-6942-891-221-	EMPLOYER'S RET CONTRIB -ASSOC SUP ADM	\$ 5,629.00	\$ 5,789.57	\$ 5,977.00
2-6942-891-231-	EMPLOYER-PAID HEALTH IN-ASSOC SUP ADM	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6942-891-232-	ADMINISTRATIVE ASSISTANT - WORKERS COI	\$ 264.00	\$ 264.98	\$ 264.00
2-6942-891-312-	WORKSHOP EXPENSES-ATHLETICS&SAFE SC	\$ 200.00	\$ 30.05	\$ 200.00
2-6942-891-361-	MEMBERSHIPS-ASSOC SUPERINTENDENT	\$ -	\$ -	\$ 80.00
2-6942-891-411-	SUPPLIES - ATHLETICS&SAFE SCHOOLS OFF	\$ 1,125.00	\$ 734.14	\$ 3,396.00
2-6942-891-422-	REPAIR PARTS/MAINT-ATHLETICS & SAFE SC	\$ 25.00	\$ 34.00	\$ 642.00
2-6942-891-423-	GASOLINE/DIESEL FUEL-ATHLETICS&SAFE SC	\$ 90.00	\$ 626.47	\$ 69.00
2-6942-891-424-	OIL FOR VEHICLE-ATHLETICS & SAFE SCHOO	\$ -	\$ 49.71	\$ -
2-6942-891-425-	ASST SUPERINTENDENT TIRES FOR VEHICLE	\$ -	\$ 172.70	\$ -
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 113,559</b>	<b>\$ 105,220</b>	<b>\$ 113,851</b>



# PRC 892

## Associate Superintendent's Office

Complimenting 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-892-121-	CLASSROOM TEACHER - 3 OR 4 DAYS	\$ -	\$ -	\$ 500.00
2-5110-892-134-	MENTOR TEACHER PAY	\$ 77,021.00	\$ 77,020.66	\$ 44,085.00
2-5110-892-181-	LOCAL SUPPLEMENT	\$ 1,775.00	\$ 1,775.00	\$ 1,855.00
2-5110-892-184-	LONGEVITY	\$ 2,907.00	\$ 2,918.51	\$ 1,596.00
2-5110-892-187-	NATIONAL BOARD SUPPLEMENT	\$ 5,829.00	\$ 5,829.00	\$ 2,320.00
2-5110-892-211-	EMPLOYERS SOCIAL SECURITY	\$ 6,626.00	\$ 6,696.25	\$ 3,852.00
2-5110-892-232-	WORKERS COMP	\$ 339.00	\$ 570.14	\$ -
2-5110-892-312-	WORKSHOPS FOR REG EDUCATION TEACHERS	\$ 450.00	\$ -	\$ 450.00
2-5110-892-411-	KINDERGARTEN ASSESSMENT SUPPLIES	\$ 3,875.00	\$ 2,500.00	\$ 1,375.00

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2-5114-892-312-	WORKSHOP EXPENSES	\$ 459.00	\$ -	\$ 459.00
2-5210-892-181-	LOCAL SUPPLEMENT	\$ 658.00	\$ -	\$ 651.00
2-5210-892-184-	LONGEVITY	\$ 271.00	\$ 271.80	\$ 272.00
2-5210-892-187-	NATIONAL BOARD PAY	\$ 6,033.00	\$ 6,033.00	\$ 6,040.00
2-5210-892-211-	EMPLOYER'S SOCIAL SECURITY	\$ 462.00	\$ 482.35	\$ 533.00
2-5210-892-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 859.00	\$ 897.18	\$ 1,023.00
2-5210-892-232-	WORKERS'COMPENSATION PREMIUMS	\$ 45.00	\$ 40.94	\$ -
2-5330-892-181-	LSU ON PAYMENT IN LIEU OF NBPTS	\$ 587.00	\$ 586.55	\$ 260.00
2-5330-892-184-	LONGEVITY ON PAYMENT IN LIEU OF NBPTS	\$ 54.00	\$ 54.23	\$ 55.00
2-5330-892-187-	PAYMENT IN LIEU OF NBPTS	\$ 2,169.00	\$ 2,169.00	\$ 2,410.00
2-5330-892-211-	EMPLOYER'S SOC SECURTY-NBPTS REPLAC	\$ 215.00	\$ 214.87	\$ 208.00
2-5330-892-221-	EMPLOYER'S RET CONTRIY-NBPTS REPLACE	\$ 400.00	\$ 399.80	\$ 400.00
2-5330-892-232-	WORKERS COMP PREMIUMS	\$ -	\$ 18.50	\$ -
2-5331-892-181-	LOCAL SUPPLEMENT	\$ 1,123.00	\$ 1,081.23	\$ -
2-5331-892-184-	LONGEVITY	\$ 267.00	\$ 266.56	\$ -
2-5331-892-187-	NATIONAL BOARD SUPPLEMENT	\$ 11,847.00	\$ 11,343.00	\$ -
2-5331-892-211-	EMPLOYERS SOCIAL SECURITY	\$ 1,013.00	\$ 970.98	\$ -
2-5331-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 1,883.00	\$ 1,805.91	\$ -
2-5331-892-232-	TITLE 1 - WORKERS COMP	\$ -	\$ 82.72	\$ -
2-5337-892-187-	IN LEIU OF NATIONAL BOARD	\$ -	\$ 476.00	\$ -
2-5337-892-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ 36.42	\$ -
2-5337-892-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ 67.74	\$ -
2-5337-892-232-	WORKERS COMP	\$ -	\$ 2.71	\$ -
2-5873-892-187-	NATIONAL BOARD PAY	\$ -	\$ 551.00	\$ -
2-5873-892-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ 42.15	\$ -
2-5873-892-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ 78.41	\$ -
2-5873-892-232-	WORKERS COMP	\$ -	\$ 3.15	\$ -
2-5874-892-181-	LSU ON PAYMENT IN LIEU OF NBPTS	\$ 402.00	\$ -	\$ 886.00
2-5874-892-184-	LONGEVITY ON PAYMENT IN LIEU OF NBPTS	\$ 74.00	\$ -	\$ 223.00
2-5874-892-187-	NATIONAL BOARD SUPPLEMENT	\$ 7,860.00	\$ 7,859.51	\$ 8,230.00
2-5874-892-211-	EMPLOYER-PAID SOCIAL SECURITY	\$ 601.00	\$ 601.33	\$ 715.00
2-5874-892-221-	EMPLOYER-PAID RETIREMENT CONTRIBUTION	\$ 563.00	\$ 795.55	\$ 808.00
2-5874-892-232-	WORKERS COMP	\$ 34.00	\$ 50.83	\$ -
2-6110-892-181-	LOCAL SUPPLEMENT	\$ 2,260.00	\$ 2,260.42	\$ 2,587.00
2-6110-892-184-	LONGEVITY	\$ 747.00	\$ 566.38	\$ 676.00
2-6110-892-187-	NATIONAL BOARD SUPPLEMENT	\$ 23,203.00	\$ 23,203.00	\$ 24,020.00
2-6110-892-211-	EMPLOYERS SOCIAL SECURITY	\$ 1,991.00	\$ 1,991.44	\$ 2,087.00
2-6110-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 3,704.00	\$ 3,703.88	\$ 4,008.00
2-6110-892-232-	WORKERS COMP	\$ 176.00	\$ 170.06	\$ -
2-6110-892-311-	CONTRACTED SERVICES	\$ -	\$ -	\$ 12,500.00
2-6117-892-181-	LOCAL SUPPLEMENT	\$ 1,863.00	\$ 1,862.60	\$ 1,919.00
2-6117-892-184-	LONGEVITY	\$ 567.00	\$ 567.38	\$ 684.00
2-6117-892-187-	NATIONAL BOARD SUPPLEMENT	\$ 17,283.00	\$ 17,283.00	\$ 17,820.00
2-6117-892-211-	EMPLOYERS SOCIAL SECURITY	\$ 1,508.00	\$ 1,508.02	\$ 1,562.00
2-6117-892-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 2,805.00	\$ 2,805.11	\$ 3,000.00
2-6117-892-232-	MATH/SCIENCE SPECIALIST-WORKERS COMP	\$ 132.00	\$ 128.71	\$ -
2-6623-892-312-	GENERAL ADMINISTRATIVE STAFF DEVELOPM	\$ 5,501.00	\$ -	\$ 5,501.00
2-6720-892-314-	SCHOOL CLIMATE SURVEYS	\$ 1,600.00	\$ 775.42	\$ 1,600.00
2-6942-892-312-	ASSOCIATE SUPERINTENDENT WORKSHOPS	\$ 1,730.00	\$ 1,673.14	\$ 1,730.00
2-6942-892-361-	MEMBERSHIPS-ASSOCIATE SUPERINTENDEN	\$ 400.00	\$ 219.00	\$ 300.00
2-6942-892-411-	SUPPLIES-OPERATION OF ASSOC SUPER OF	\$ 500.00	\$ 491.43	\$ 500.00
2-6942-892-422-	ASSOCIATE SUPERINTENDENT VEHICLE CHA	\$ 175.00	\$ 1.02	\$ 275.00
2-6942-892-423-	ASSOCIATE SUPERINTENDENT VEHICLE CHA	\$ 850.00	\$ 434.17	\$ 850.00
2-6942-892-424-	ASSOCIATE SUPERINTENDENT VEHICLE CHA	\$ 25.00	\$ -	\$ 25.00
2-6942-892-425-	TIRES-ASSOCIATE SUPERINTDENDET VEHICL	\$ 425.00	\$ -	\$ 425.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 204,146</b>	<b>\$ 194,237</b>	<b>\$ 161,275</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.

Budget Resource Document – 2013-2014

PRC 894 - Finance				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5403-894-311-	BOOKKEEPING SOFTWARE LICENSE FOR SC	\$ 35,270.00	\$ 32,899.00	\$ 35,270.00
2-5403-894-418-	COMPUTER SOFTWARE-SCHOOL BOOKKEEP	\$ 250.00	\$ 250.00	\$ 250.00
2-6610-894-311-	CONTRACTED SERVICES-FINANCIAL MANAGE	\$ 40,690.00	\$ 40,459.26	\$ 40,690.00
2-6610-894-312-	WORKSHOPS-FINANCIAL MANAGEMENT	\$ 2,137.00	\$ 2,135.78	\$ 2,137.00
2-6610-894-313-	ADVERTISING-FINANCIAL MANAGEMENT	\$ 12,012.00	\$ 12,196.26	\$ 10,000.00
2-6610-894-332-	MILEAGE REIMBURS-FINANCIAL MANAGEMEN	\$ -	\$ -	\$ 1,000.00
2-6610-894-361-	MEMBERSHIPS-FINANCIAL MANAGEMENT	\$ 120.00	\$ 120.00	\$ 350.00
2-6610-894-362-	BANK SERVICE CHARGES-	\$ 100.00	\$ 109.86	\$ 100.00
2-6610-894-375-	FIDELITY BOND PREMIUM	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2-6610-894-411-	SUPPLIES-FINANCIAL MANAGEMENT FUNCTIO	\$ 6,842.00	\$ 6,841.89	\$ 6,500.00
2-6610-894-418-	COMPUTER SOFTWARE -FINANCIAL MANAGE	\$ 280.00	\$ 280.00	\$ 280.00
2-6611-894-153-	ADMINISTRATIVE SPECIALISTS-FINANCE MGM	\$ 114,853.00	\$ 114,852.55	\$ 140,670.00
2-6611-894-181-	FINANCIAL MANAGEMENT SRV LOC SUPPLEN	\$ 12,370.00	\$ 12,369.59	\$ 15,150.00
2-6611-894-184-	LONGEVITY PAY	\$ 2,795.00	\$ 2,811.67	\$ 3,266.00
2-6611-894-211-	EMPLOYER'S SOC SECURITY-FINANCIAL MGM	\$ 8,964.00	\$ 8,963.25	\$ 12,170.00
2-6611-894-221-	EMPLOYER'S RET CONTRIB -FINANCIAL MGM	\$ 18,502.00	\$ 18,501.30	\$ 23,370.00
2-6611-894-231-	EMPLOYER-PAID HEALTH IN-FINANCIAL MGM	\$ 12,980.00	\$ 12,979.80	\$ 15,855.00
2-6611-894-232-	WORKERS COMP	\$ 914.00	\$ 847.81	\$ 914.00
2-6611-894-311-	CONTRACTED SERVICES-FINANCIAL MANAGE	\$ -	\$ -	\$ 250.00
2-6611-894-312-	WORKSHOPS FOR FINANCIAL MANAGEMENT	\$ 1,484.00	\$ 1,483.64	\$ 2,200.00
2-6611-894-332-	MILEAGE REIMB FINANCIAL MANAGEMENT S	\$ 5.00	\$ -	\$ 100.00
2-6611-894-411-	SUPPLIES FOR FINANCIAL MANAGEMENT STA	\$ 47.00	\$ 46.25	\$ 500.00
2-6611-894-422-	PARTS - FINANCE	\$ -	\$ -	\$ 100.00
2-6611-894-423-	GAS - FINANCE	\$ 166.00	\$ 166.22	\$ 300.00
2-6612-894-312-	PURCHASING WORKSHOPS	\$ -	\$ -	\$ 500.00
2-6612-894-314-	PRINTING EXPENSE-PURCHASING DEPT	\$ 16.00	\$ 15.65	\$ 16.00
2-6612-894-332-	PURCHASING MILEAGE REIMBURSEMENTS	\$ -	\$ -	\$ 50.00
2-6612-894-361-	PURCHASING CAGP MEMBERSHIP	\$ 50.00	\$ 50.00	\$ 50.00
2-6612-894-411-	PURCHASING SUPPLIES	\$ -	\$ -	\$ 500.00
2-6615-894-153-	MANAGER PAYROLL DIVISION	\$ 39,823.00	\$ 39,822.32	\$ 39,865.00
2-6615-894-181-	PAYROLL SUPERVISOR/LOCAL SUPPLEMENT	\$ 7,656.00	\$ 7,655.58	\$ 4,293.00
2-6615-894-184-	LONGEVITY-PAYROLL SUPERVISOR	\$ 666.00	\$ 227.43	\$ 598.00
2-6615-894-188-	ANNUAL LEAVE PAYOUT	\$ 49.00	\$ 48.87	\$ -
2-6615-894-211-	EMPLOYER'S SOC SECURITY-PAYROLL MGM	\$ 3,637.00	\$ 3,637.38	\$ 3,424.00
2-6615-894-221-	EMPLOYER'S RET CONTRIB -PAYROLL MGMT	\$ 6,858.00	\$ 6,857.88	\$ 6,575.00
2-6615-894-231-	EMPLOYER-PAID HEALTH IN-PAYROLL MGMT	\$ 4,759.00	\$ 4,759.26	\$ 5,285.00
2-6615-894-232-	PAYROLL SUPERVISOR - WORKERS COMP	\$ 259.00	\$ 310.94	\$ 259.00
2-6615-894-311-	CONTRACTED SERVICES - PAYROLL SERVICE	\$ 10,280.00	\$ 9,780.00	\$ 1,000.00
2-6615-894-312-	WORKSHOPS FOR PAYROLL STAFF	\$ 775.00	\$ 775.00	\$ 750.00
2-6615-894-332-	LOCAL TRAVEL FOR PAYROLL STAFF	\$ -	\$ -	\$ 50.00
2-6615-894-362-	EMPLOYEE BANK SERVICE CHARGES	\$ 62.00	\$ -	\$ 62.00
2-6615-894-411-	SUPPLIES FOR PAYROLL STAFF	\$ -	\$ -	\$ 1,000.00



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2-6616-894-153-	ACCOUNTS PAYABLE SUPERVISOR	\$ 32,350.00	\$ 32,350.00	\$ 32,284.00
2-6616-894-181-	ACCOUNT PAYABLE SUPERV-LOCAL SUPPLE	\$ 3,477.00	\$ 3,477.00	\$ 3,477.00
2-6616-894-184-	LONGEVITY PAY	\$ 726.00	\$ 731.42	\$ 726.00
2-6616-894-199-	PAYROLL SUPERVISOR OVERTIME	\$ 37.00	\$ 36.57	\$ -
2-6616-894-211-	EMPLOYER'S SOC SECURITY-ACCT PAYABLE	\$ 2,607.00	\$ 2,607.44	\$ 2,791.00
2-6616-894-221-	EMPLOYER'S RET CONTRIB -ACCT PAYABLE	\$ 5,207.00	\$ 5,206.78	\$ 5,360.00
2-6616-894-231-	EMPLOYER-PAID HEALTH IN-ACCT PAYABLE	\$ 3,894.00	\$ 3,893.94	\$ 5,285.00
2-6616-894-232-	WORKERS COMP	\$ 236.00	\$ 236.68	\$ 236.00
2-6616-894-311-	CONTRACTED SERVICES-ACCOUNTS PAYABL	\$ 2,052.00	\$ 2,055.00	\$ 2,000.00
2-6616-894-312-	WORKSHOPS FOR ACCOUNTS PAYABLE STA	\$ 44.00	\$ 35.80	\$ 150.00
2-6616-894-332-	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 50.00
2-6616-894-363-	ASSESSMENTS AND PENALTIES	\$ 33.00	\$ 32.76	\$ 33.00
2-6616-894-411-	SUPPLIES FOR ACCOUNTS PAYABLE STAFF	\$ 295.00	\$ 294.82	\$ 300.00
2-6617-894-152-	ACCOUNTING OFFICE PERSONNEL	\$ 24,216.00	\$ 24,216.44	\$ 35,541.00
2-6617-894-153-	ACCOUNTING OFFICE PERSONNEL	\$ 38,399.00	\$ 38,398.32	\$ 38,398.00
2-6617-894-181-	ACCOUNTING OFFICE PERSONNEL	\$ 6,764.00	\$ 6,763.19	\$ 7,964.00
2-6617-894-188-	ANNUAL LEAVE PAYOUT	\$ 202.00	\$ 202.17	\$ -
2-6617-894-211-	ACCOUNTING OFFICE PERSONNEL	\$ 5,285.00	\$ 5,284.76	\$ 6,266.00
2-6617-894-221-	ACCOUNTING OFFICE PERSONNEL	\$ 9,901.00	\$ 9,901.24	\$ 12,031.00
2-6617-894-231-	ACCOUNTING OFFICE PERSONNEL	\$ 6,490.00	\$ 6,489.90	\$ 10,570.00
2-6617-894-232-	ACCOUNTING OFFICE PERSONNEL-WORKERS	\$ 470.00	\$ 453.66	\$ 470.00
2-6617-894-312-	STAFF DEVELOPMENT-ACCOUNTING	\$ 859.00	\$ 858.11	\$ 590.00
2-6617-894-332-	TRAVEL-ACCOUNTING	\$ 45.00	\$ 45.14	\$ 50.00
2-6617-894-411-	SUPPLIES-ACCOUNTING SERVICES	\$ 1,172.00	\$ 1,172.05	\$ 1,000.00
2-6618-894-153-	BUDGET ADMINISTRATIVE SPECIALISTS	\$ 75,687.00	\$ 75,686.19	\$ 55,446.00
2-6618-894-181-	BUDGET OFFICE STAFF LOCAL SUPPLEMENT	\$ 7,529.00	\$ 7,332.33	\$ 5,972.00
2-6618-894-184-	LONGEVITY PAY	\$ 597.00	\$ 597.14	\$ 299.00
2-6618-894-187-	CPA LICENSE SUPPLEMENT	\$ 3,505.00	\$ 3,504.72	\$ -
2-6618-894-211-	EMPLOYER'S SOC SECURITY-BUDGET MGMT	\$ 6,597.00	\$ 6,581.25	\$ 4,721.00
2-6618-894-221-	EMPLOYER'S RET CONTRIB -BUDGET MGMT	\$ 12,426.00	\$ 12,397.23	\$ 5,783.00
2-6618-894-231-	EMPLOYER-PAID HEALTH IN-BUDGET MGMT	\$ 10,384.00	\$ 10,383.84	\$ 5,285.00
2-6618-894-232-	BUDGET STAFF - WORKERS COMP	\$ 578.00	\$ 563.69	\$ 578.00
2-6618-894-312-	WORKSHOPS FOR BUDGET STAFF	\$ 1,239.00	\$ 1,238.77	\$ 1,200.00
2-6618-894-411-	SUPPLIES FOR BUDGET STAFF	\$ 195.00	\$ 195.36	\$ 200.00
2-6931-894-153-	INTERNAL AUDITOR	\$ 34,925.00	\$ 34,795.54	\$ 35,541.00
2-6931-894-181-	INTERNAL AUDITOR - LOCAL SUPPLEMENT	\$ 3,828.00	\$ 3,827.76	\$ 3,828.00
2-6931-894-187-	SUPPLEMENT - CPA LICENSE	\$ 3,036.00	\$ 3,036.00	\$ 3,036.00
2-6931-894-211-	EMPLOYER'S SOC SECURITY-INTERNAL AUDIT	\$ 3,084.00	\$ 3,074.26	\$ 3,244.00
2-6931-894-221-	EMPLOYER'S RET CONTRIB -INTERNAL AUDIT	\$ 5,987.00	\$ 5,928.10	\$ 6,230.00
2-6931-894-231-	EMPLOYER-PAID HEALTH IN-INTERNAL AUDIT	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
2-6931-894-232-	INTERNAL AUDITOR - WORKERS COMP	\$ 276.00	\$ 270.75	\$ 276.00
2-6931-894-312-	INTERNAL AUDIT STAFF DEVELOPMENT	\$ 1,992.00	\$ 375.00	\$ 1,200.00
2-6931-894-332-	MILEAGE REIMBURSEMENT-INTERNAL AUDIT	\$ 300.00	\$ 125.52	\$ 300.00
2-6931-894-423-	GAS/FUEL INTERNAL AUDITOR	\$ 300.00	\$ 66.67	\$ 300.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 669,089</b>	<b>\$ 663,170</b>	<b>\$ 680,995</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6570-895-232-	FACILITIES PLANNING - WORKERS COMP	\$ 4,860.00	\$5,058.60	\$ -
2-6570-895-311-	CONTRACTED SERVICES-FACILITIES PLANNING	\$ 13,798.00	\$8,144.98	\$ <b>22,559.00</b>
2-6570-895-312-	WORKSHOP EXPENSE-FACILITIES PLANNING	\$ 549.00	\$ 549.00	\$ <b>600.00</b>
2-6570-895-361-	MEMBERSHIPS-RESIDENT ARCHITECT	\$ 900.00	\$ 897.00	\$ <b>900.00</b>
2-6570-895-411-	SUPPLIES FOR FACILITIES PLANNING	\$ 3,123.00	\$3,121.79	\$ <b>2,181.00</b>
2-6570-895-422-	REPAIR PARTS/MATERIALS-FACILITIES PLANNING	\$ 500.00	\$ 152.21	\$ <b>500.00</b>
2-6570-895-423-	GAS/DIESEL FUEL-FACILITIES PLANNING VEHICLE	\$ 1,818.00	\$ 872.28	\$ <b>1,818.00</b>
2-6570-895-424-	OIL-FACILITIES PLANNING VEHICLE	\$ 35.00	\$ 27.57	\$ <b>35.00</b>
2-6570-895-425-	TIRES-FACILITIES PLANNING VEHICLE	\$ 442.00	\$ -	\$ <b>442.00</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 26,025</b>	<b>\$ 18,823</b>	<b>\$ 29,035</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 – 2013-2014

PRC 896 - Student Services				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-896-121-	BEHAVIORAL OUTREACH SPECIALIST	\$ 19,570.00	\$ 19,570.00	<b>\$ 19,570.00</b>
2-5110-896-181-	LOCAL SUPPLEMENT - OUTREACH SPECIALIS	\$ 1,605.00	\$ 1,604.74	<b>\$ 1,605.00</b>
2-5110-896-184-	LONGEVITY - OUTREACH SPECIALIST	\$ 294.00	\$ 538.17	<b>\$ 294.00</b>
2-5110-896-211-	SOCIAL SECURITY - OUTREACH SPECIALIST	\$ 1,643.00	\$ 1,482.95	<b>\$ 1,642.00</b>
2-5110-896-221-	EMPLOYERS RETIREMENT - OUTREACH SPEC	\$ 3,055.00	\$ 3,054.92	<b>\$ 3,154.00</b>
2-5110-896-231-	HEALTH INSURANCE -OUTREACH SPECIALIST	\$ 2,596.00	\$ 2,812.26	<b>\$ 2,643.00</b>
2-5110-896-232-	WORKERS COMP PREMIUMS	\$ 141.00	\$ 143.00	<b>\$ 143.00</b>
2-5320-896-332-	MILEAGE REIMB-SOCIAL WORKERS	\$ 8,000.00	\$ 8,062.47	<b>\$ 11,000.00</b>
2-5830-896-332-	MILEAGE REIMB-GUIDANCE COUNSELORS	\$ 2,600.00	\$ 2,528.56	<b>\$ 3,250.00</b>
2-5840-896-311-	PRIVATE DUTY NURSE-OUT DISTRICT STUDEN	\$ 11,500.00	\$ 11,635.38	<b>\$ 25,000.00</b>
2-6300-896-131-	SOCIAL WORKER	\$ 49,368.00	\$ 49,368.00	<b>\$ 49,368.00</b>
2-6300-896-181-	LOCAL SUPPLEMENT	\$ 4,048.00	\$ 4,048.18	<b>\$ 4,147.00</b>
2-6300-896-184-	LONGEVITY	\$ 1,111.00	\$ 2,129.03	<b>\$ 1,111.00</b>
2-6300-896-187-	SOCIAL WORKER	\$ 1,000.00	\$ 1,000.00	<b>\$ 1,100.00</b>
2-6300-896-192-	EXTRA DUTY PAY	\$ 100.00	\$ -	<b>\$ -</b>
2-6300-896-211-	SOCIAL WORKER SOCIAL SECURITY	\$ 3,928.00	\$ 3,920.31	<b>\$ 4,263.00</b>
2-6300-896-221-	SOCIAL WORKER RETIREMENT	\$ 7,916.00	\$ 7,901.46	<b>\$ 8,186.00</b>
2-6300-896-231-	SOCIAL WORKER HEALTH INSURANCE	\$ 5,625.00	\$ 5,624.58	<b>\$ 5,285.00</b>
2-6300-896-232-	WORKERS COMP PREMIUMS	\$ 361.00	\$ 367.36	<b>\$ 368.00</b>
2-6820-896-311-	CONTRACTED SERVICES-STUDENT ACCOUNT	\$ 1,200.00	\$ 804.44	<b>\$ 1,200.00</b>
2-6820-896-332-	MILEAGE REIMB-STUDENT ACCOUNTING	\$ -	\$ -	<b>\$ 100.00</b>
2-6820-896-422-	REPAIR PARTS/MATERIALS-STUDENT SERVIC	\$ 736.00	\$ 736.55	<b>\$ 500.00</b>
2-6820-896-423-	GAS/DIESEL FUEL-STUDENT SERVICES VEHIC	\$ 870.00	\$ 363.56	<b>\$ 1,080.00</b>
2-6820-896-424-	OIL-STUDENT SERVICES VEHICLE	\$ 25.00	\$ 14.38	<b>\$ 25.00</b>
2-6820-896-425-	TIRES-STUDENT SERVICES VEHICLE	\$ 210.00	\$ 206.07	<b>\$ -</b>
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 127,502</b>	<b>\$ 127,916</b>	<b>\$ 145,034</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.

Beginning in fiscal year 2012-13, the school system Grant Writer is now accounted for in this budget.



Budget Resource Document – 2013-2014

PRC 897 Communications				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-6510-897-311-	COMMUNICATIONS DEPT-CONTRACTED SERV	\$ -	\$ -	\$ 5,600.00
2-6510-897-411-	COMMUNICATIONS DEPT-OFFICE SUPPLIES	\$ 2,500.00	\$ 764.15	\$ 2,500.00
2-6622-897-162-	TEACHER OF THE YEAR - SUBS	\$ 2,000.00	\$ 1,309.00	\$ 2,000.00
2-6622-897-211-	TEACHER OF THE YEAR - SOC SEC	\$ 153.00	\$ 100.15	\$ 153.00
2-6622-897-232-	WORKERS COMP	\$ -	\$ 8.55	\$ 10.00
2-6622-897-311-	EMPLOYEE RECOGNITION EVENTS-CONTRAC	\$ 3,800.00	\$ 3,096.75	\$ 3,800.00
2-6940-897-311-	RECOGNITION EVENT CONTRACTS	\$ 9,300.00	\$ 5,220.09	\$ 9,300.00
2-6940-897-411-	DVD'S FOR KINDERGARTEN PARENTS	\$ 250.00	\$ -	\$ 250.00
2-6940-897-459-	OTHER FOOD PURCHASES	\$ 700.00	\$ 450.00	\$ 700.00
2-6950-897-113-	DIRECTOR OF COMMUNICATIONS	\$ 65,780.00	\$ 65,780.04	\$ 65,780.00
2-6950-897-152-	COMMUNICATIONS ADMIN SPECIALIST (WEB)	\$ 76,758.00	\$ 76,758.42	\$ 84,000.00
2-6950-897-153-	COMMUNICATIONS ADMIN SPECIALIST (WEB)	\$ 38,830.00	\$ 38,860.31	\$ 54,546.00
2-6950-897-181-	COMMUNICATION SPECIALIST LOC SUPPLEM	\$ 18,732.00	\$ 18,731.96	\$ 22,006.00
2-6950-897-188-	ANNUAL LEAVE PAYOUT	\$ 6,929.00	\$ 8,808.84	\$ -
2-6950-897-211-	EMPLOYER'S SOC SECURITY-COMMUN ADM	\$ 15,170.00	\$ 15,823.94	\$ 17,314.00
2-6950-897-221-	EMPLOYER'S RET CONTRIB -COMMUN ADM S	\$ 28,613.00	\$ 29,838.76	\$ 33,248.00
2-6950-897-231-	EMPLOYER-PAID HEALTH IN-COMMUN ADM S	\$ 19,037.00	\$ 17,306.40	\$ 21,140.00
2-6950-897-232-	DIRECTOR OF COMMUNICATIONS-WORKERS	\$ 1,068.00	\$ 1,357.87	\$ 1,350.00
2-6950-897-311-	CONTRACTED SRVCS-SCH WIRES,I-CONTACT	\$ 2,091.00	\$ 2,090.38	\$ 2,091.00
2-6950-897-312-	WORKSHOP EXPENSE-COMMUNICATIONS DE	\$ 1,000.00	\$ 710.33	\$ 1,000.00
2-6950-897-314-	PRINTING-COMMUNICATIONS DEPARTMENT	\$ 6,659.00	\$ 204.49	\$ 6,659.00
2-6950-897-319-	NOTIFICATION SYSTEM EXPENSE	\$ 38,250.00	\$ 38,250.00	\$ 38,250.00
2-6950-897-332-	MILEAGE REIMBURSEMENT-COMMUNICATION	\$ 68.00	\$ 67.80	\$ 68.00
2-6950-897-349-	SUBSCRIPTIONS FOR GRANT WRITER	\$ -	\$ -	\$ 1,200.00
2-6950-897-361-	MEMBERSHIPS-COMMUNICATIONS	\$ 1,200.00	\$ 854.03	\$ 1,200.00
2-6950-897-411-	SUPPLIES- PUBLIC RELATIONS	\$ 8,700.00	\$ 3,165.79	\$ 8,700.00
2-6950-897-422-	REPAIR PARTS/MATERIALS-COMMUNICATION	\$ 82.00	\$ 39.56	\$ 82.00
2-6950-897-423-	GAS/DIESEL FUEL-COMMUNICATIONS VEHICL	\$ 300.00	\$ 436.06	\$ 300.00
2-6950-897-424-	OIL-COMMUNICATIONS VEHICLE	\$ 12.00	\$ 26.71	\$ 12.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 347,982</b>	<b>\$ 330,060</b>	<b>\$ 383,259</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 – 2013-2014

PRC 898 - Personnel				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
2-5110-898-312-	STAFF DEVELOPMENT EXPEN- MINDSPRING	\$ 600.00	\$ 595.00	\$ -
2-5840-898-311-	HEALTH SERVICES FOR STUDENT	\$ -	\$ -	\$ 600.00
2-6520-898-311-	CONVERSION OF FILES TO ELEC MEDIUM	\$53,000.00	\$26,118.00	\$21,000.00
2-6620-898-311-	CONTRACT FOR BACKGROUND CHECKS	\$50,000.00	\$36,838.50	\$50,000.00
2-6620-898-312-	WORKSHOP EXPENSE-PERSONNEL DEPT	\$ 8,825.00	\$ 5,785.78	\$ 8,825.00
2-6620-898-314-	PRINTING EXPENSE-PERSONNEL DEPT	\$ 400.00	\$ -	\$ 400.00
2-6620-898-332-	MILEAGE REIBURSEMENT-PERSONNEL DEPT	\$ 1,300.00	\$ 68.84	\$ 1,300.00
2-6620-898-361-	PERSONNEL - MEMBERSHIP DUES AND FEES	\$ 780.00	\$ 665.00	\$ 780.00
2-6620-898-411-	SUPPLIES - PERSONNEL DEPT.	\$11,500.00	\$ 3,724.60	\$11,500.00
2-6620-898-418-	HRMS SUBSCRIPTION RENEWAL	\$21,915.00	\$10,889.90	\$14,000.00
2-6621-898-152-	HUMAN RESOURCES MGMT ADMIN SPECIALIS	\$52,624.00	\$52,623.96	\$52,624.00
2-6621-898-153-	HUMAN RESOURCES MGMT ADMIN SPECIALIS	\$38,992.00	\$38,991.36	\$38,992.00
2-6621-898-181-	HUMAN RES MGMT SPECLIST-LOCAL SUPPLE	\$ 9,868.00	\$ 9,866.97	\$ 9,867.00
2-6621-898-184-	LONGEVITY PAY	\$ 1,667.00	\$ 2,478.70	\$ 1,667.00
2-6621-898-211-	EMPLOYER'S SOC SECURITY-HR ADM SPECIA	\$ 6,870.00	\$ 6,869.86	\$ 7,891.00
2-6621-898-221-	EMPLOYER'S RET CONTRIB -HR ADM SPECIAL	\$14,678.00	\$14,678.06	\$15,153.00
2-6621-898-231-	EMPLOYER-PAID HEALTH IN-HR ADM SPECIAL	\$10,384.00	\$10,383.84	\$10,570.00
2-6621-898-232-	WORKERS COMP	\$ 690.00	\$ 679.45	\$ 690.00
2-6621-898-311-	CONTRACT FOR SUBSTITUTE SYSTEM	\$51,878.00	\$25,882.30	\$30,000.00
2-6621-898-361-	MEMBERSHIPS FOR PERSONNEL ADMINISTR	\$ 1,905.00	\$ 897.50	\$ 1,905.00
2-6622-898-232-	WORKERS COMP	\$ -	\$ (0.02)	\$ -
2-6622-898-314-	PRINTING-RECRUITMENT/RETENTION	\$ 4,457.00	\$ 1,638.00	\$ 4,457.00
2-6622-898-332-	TRAVEL EXPENSE FOR RECRUITMENT	\$ 5,000.00	\$ 3,012.09	\$ 5,000.00
	<b>Total Paid by Local Current Expense Fund</b>	<b>\$ 347,333</b>	<b>\$ 252,688</b>	<b>\$ 287,221</b>

# Detail on Program Report Codes (PRC's)

found only in the

Federal Grants Fund

Budget Resource Document – 2013-2014

PRC	Budget 12/13	Actuals 12/13	Planning 13/14	Estim. Carryover 13/14	Actual Carryover 13/14
017	\$ 313,625	\$ 313,601	\$ 292,399		
026	\$ 59,512	\$ 40,517	\$ 30,000	\$ 19,101	\$ 18,995
044	\$ 1,115	\$ 1,115			
048	\$ 96	\$ 96			
049	\$ 326,017	\$ 188,354	\$ 160,875	\$ 137,000	\$ 137,663
050	\$ 8,371,148	\$ 6,044,659	\$ 5,857,158	\$ 2,326,490	\$ 2,326,490
051	\$ 175,676	\$ 136,664	\$ 96,313	\$ 42,712	\$ 39,011
060	\$ 8,317,106	\$ 7,279,926	\$ 4,961,718	\$ 1,037,180	\$ 1,037,180
082	\$ 19,595	\$ 18,995		\$ 600	\$ 600
103	\$ 1,380,656	\$ 975,434	\$ 811,925	\$ 410,000	\$ 405,222
104	\$ 312,188	\$ 214,740	\$ 214,797	\$ 94,194	\$ 97,448
105	\$ 6,078	\$ 6,071	\$ 188,080	\$ 8	\$ 8
108	\$ 449,945	\$ 281,707		\$ 168,674	\$ 168,238
114	\$ 38,921	\$ 33,159			
118	\$ 215,542	\$ 171,701		\$ 7,376	\$ 43,841
119	\$ 106,689	\$ 59,986		\$ 27,101	\$ 46,703
143	\$ 949,240	\$ 847,550		\$ 115,283	\$ 101,691
155	\$ 2,701,947	\$ 2,701,947			
156	\$ 1,925,176	\$ 871,550		\$ 1,053,626	\$ 1,053,626





# 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 – 2013-2014

PRC 017 - Career and Technical Education - Program Improvement				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-017-000-	REVENUE	\$ 313,625.00	\$ 313,601.00	\$ 292,399.00
3-3600-017-000-	REVENUE- CARRYOVER	\$ -	\$ -	\$ -
	<b>Total Revenue</b>	<b>\$ 313,625</b>	<b>\$ 313,601</b>	<b>\$ 292,399</b>
<b>Appropriations</b>				
3-5120-017-196-	CTE-STAFF DEV. PARTICIPANT	\$ 16,750.00	\$ 16,750.00	\$ 16,800.00
3-5120-017-211-	EMPLOYER'S SOCIAL SECURITY	\$ 1,282.00	\$ 1,281.50	\$ 1,285.20
3-5120-017-221-	EMPLOYERS RETIREMENT COST	\$ 2,384.00	\$ 2,383.65	\$ 2,451.12
3-5120-017-232-	WORKERS COMP. PREMIUMS	\$ 140.00	\$ 139.47	\$ 80.00
3-5120-017-311-	CTE CONTRACTED SERVICES	\$ 12,880.00	\$ 12,880.00	\$ 14,700.00
3-5120-017-312-	CTE WORKSHOP EXPENSE-STAFF	\$ 60,133.00	\$ 60,132.50	\$ 41,000.00
3-5120-017-332-	TRAVEL REIMBURSEMENT	\$ 20,443.00	\$ 20,443.02	\$ 12,600.00
3-5120-017-333-	FIELD TRIPS	\$ 2,155.00	\$ 2,155.20	\$ 13,600.00
3-5120-017-411-	CTE SUPPLIES AND MATERIALS	\$ 74,300.00	\$ 74,278.73	\$ 74,265.81
3-5120-017-418-	COMPUTER SOFTWARE-CTE CURRI	\$ 31,846.00	\$ 31,846.13	\$ 33,053.00
3-5120-017-461-	NON-INVENTORY FURN/EQUIP. C	\$ -	\$ -	\$ 8,000.00
3-5120-017-462-	INVENTORY FURN/EQUIP. CTE C	\$ 63,736.00	\$ 63,735.60	\$ 40,000.00
3-5830-017-312-	STAFF DEVELOPMENT - GUIDANC	\$ 6,734.00	\$ 6,733.63	\$ 9,900.00
3-5830-017-332-	TRAVEL	\$ 750.00	\$ 750.36	\$ 1,500.00
3-5830-017-411-	SUPPLIES AND MATERIALS-GUID	\$ 6,535.00	\$ 6,534.54	\$ 5,500.00
3-5830-017-418-	SUPPLIES AND MATERIALS-GUID	\$ 476.00	\$ 476.00	\$ 500.00
3-5830-017-461-	NON-INVENTORY FURNITURE AND	\$ -	\$ -	\$ 500.00
3-5830-017-462-	INVENTORY FURNITURE AND EQU	\$ 4,992.00	\$ 4,991.76	\$ 6,000.00
3-6120-017-312-	STAFF DEVELOPMENT- CTE CURR	\$ 2,670.00	\$ 2,669.95	\$ 2,500.00
3-6120-017-332-	TRAVEL- CTE CURRICULAR SUPP	\$ 866.00	\$ 865.97	\$ 1,000.00
3-6120-017-411-	SUPPLIES - CTE CURRICULAR S	\$ 2,346.00	\$ 2,346.14	\$ 1,500.00
3-6120-017-418-	COMPUTER SOFTWARE - CTE CU	\$ -	\$ -	\$ 501.00
3-6120-017-461-	NON-INVENTORY EQUIPMENT -CTE C	\$ -	\$ -	\$ 200.00
3-6120-017-462-	INVENTORY EQUIPMENT -CTE CU	\$ 435.00	\$ 435.48	\$ 700.00
3-8100-017-392-	INDIRECT COST	\$ 4,392.00	\$ 4,391.53	\$ 4,262.87
3-8100-017-472-	SALES AND USE TAX REFUND	\$ (2,620.00)	\$ (2,620.47)	\$ -
	<b>Total Appropriations</b>	<b>\$ 313,625</b>	<b>\$ 313,601</b>	<b>\$ 292,399</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

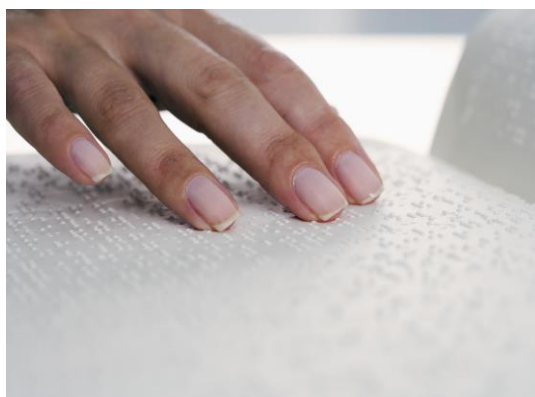
## McKinney-Vento Homeless Assistance

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.

PRC 026 - McKinney-Vento Homeless Assistance					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-026-000-		REVENUE	\$30,000.00	\$40,516.87	\$30,000.00
3-3600-026-000-		REVENUE - CARRYOVER	\$29,512.26		\$19,101.00
		<b>Total Revenue</b>	<b>\$ 59,512</b>	<b>\$ 40,517</b>	<b>\$ 49,101</b>
<b>Total Appropriations</b>					
3-5320-026-131-	0.5	HOMELESS SPECIALIST	\$ -	\$ -	\$20,531.28
3-5320-026-181-		LSU - HOMELESS SPECIALIST	\$ -	\$ -	\$ 1,293.47
3-5320-026-211-		FICA - HOMELESS SPECIALIST	\$ -	\$ -	\$ 1,669.60
3-5320-026-221-		RETIREMENT - HOMELESS SPECIALIST	\$ -	\$ -	\$ 3,184.24
3-5320-026-231-		INSURANCE - HOMELESS SPECIALIST	\$ -	\$ -	\$ 3,333.00
3-5330-026-333-		RETIREMENT ADJUSTMENT FOR D	\$ 500.00	\$ 315.50	\$ 500.00
3-5330-026-413-		TEXTBOOKS	\$ 100.00	\$ -	\$ -
3-5350-026-198-		TUTOR	\$ 2,787.00	\$ -	\$ 2,787.00
3-5350-026-211-		EMPLOYER'S SOC SECURITY-TUTOR	\$ 213.00	\$ -	\$ 213.20
3-5830-026-411-		CONTRACTED SERVICES-STRATEG	\$ 5,000.00	\$ 1,370.20	\$ 2,000.00
3-5840-026-146-		HOMELESS SPECIALIST	\$24,547.00	\$23,378.10	\$ -
3-5840-026-181-		LOCAL SUPPLEMENT-HOMELESS G	\$ 2,518.00	\$ 2,517.80	\$ -
3-5840-026-211-		EMPLOYER'S SOC SECURITY-HOM	\$ 2,070.00	\$ 1,945.71	\$ -
3-5840-026-221-		EMPLOYER'S RET CONTRIB -HOM	\$ 3,851.00	\$ 3,685.00	\$ -
3-5840-026-231-		EMPLOYER-PAID HEALTH IN-HOM	\$ 3,894.00	\$ 3,893.99	\$ -
3-5840-026-232-		WORKERS COMP.-HOMELESS SPEC	\$ 250.00	\$ 148.23	\$ 250.00
3-5840-026-312-		WORKSHOP EXPENSES - HEALTH	\$ 3,000.00	\$ 1,908.76	\$ 2,500.00
3-5840-026-332-		TRAVEL REIMBURSEMENT - HEAL	\$ 800.00	\$ 731.62	\$ 800.00
3-8100-026-392-		INDIRECT COST	\$ 772.00	\$ 621.96	\$ 608.97
3-8200-026-399-		UNBUDGETED FEDERAL FUNDS	\$ 9,210.26	\$ -	\$ 9,430.47
		<b>Total Appropriations</b>	<b>\$ 59,512</b>	<b>\$ 40,517</b>	<b>\$ 49,101</b>
Note 1: HOMELESS SPECIALIST changed coding because of certification.					



# PRC 044

## IDEA VI-B

### Capacity Building and Improvement

Also known as “Sliver” funding, this allotment for capacity building and program improvement is intended to improve results for children with disabilities through:

- Direct services to children who are expelled or in correctional facilities, state operated programs, or charter schools.
- Improvement strategies under the State's Improvement Plan, such as co-teaching, inclusion, early intervention, safe schools, and mentoring.
- Adoption of promising practices, materials, and technology.
- Implementation of interagency agreements.
- Problem solving between parents and school personnel.

Funding also assists in meeting State and Federal performance indicators, No Child Left Behind mandates, and the State Improvement Grant goals identified below:

- IDEA Performance Goals and Indicators
- No Child Left Behind
- Raising Achievement and Closing Gaps
- North Carolina Improvement Plan
- State Improvement Grant

Each LEA must submit an application for IDEA Part B funds (PRC 60) in order to apply for these funds. Yearly applications are submitted in late spring, and funds are distributed by the state in the summer prior to the start of school. Buncombe County Schools uses these funds for staff development costs, primarily in the areas of transition, reading, math and autism.

The amount of funding is determined by the December 1, IDEA VI-B headcount. A funding factor is developed by dividing the total funds available on a state-wide basis by the total head count. The per-child factor is then multiplied by each LEA's headcount. The individual distribution is then adjusted to equal a minimum allocation of \$1,000.

Fiscal Year's 2012 and 2013 seem to be the final years for this funding.

Budget Resource Document – 2013-2014

PRC 044 - IDEA VI-B Capacity Building and Improvement				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-044-000-	REVENUE			
3-3600-044-000-	REVENUE- CARRYOVER	\$ 1,114.67	\$1,114.67	
	<b>Total Revenue</b>	<b>\$ 1,115</b>	<b>\$ 1,115</b>	
<b>Paid by Federal Grants Fund</b>				
3-5210-044-232-	WORKERS' COMP-EXCEPTION CHILDREN INSTRU	\$ 58.00	\$ 58.90	
3-5210-044-312-	WORKSHOP EXPENSE-EXCEPT CHILDREN TOPIC	\$ 1,039.00	\$1,039.11	
3-8100-044-392-	PAYMENTS TO OTHER GOVTS-IDEA IV-B CAP BD	\$ 17.00	\$ 16.66	
3-8200-044-399-	UNBUDGETED FUND	\$ 0.67	\$ -	
	<b>Total Appropriations</b>	<b>\$ 1,115</b>	<b>\$ 1,115</b>	





# PRC 048

## Title IV- Safe and Drug-Free Schools and Communities

Funding amounts for PRC 048, the Safe and Drug Free Schools and Communities Grant, vary from year to year. Of the total funds available to the State of North Carolina, allocations are made to each LEA based on the following formula:

1. Forty percent (40%) is allotted on the basis of ADM, including private school enrollment.
2. Sixty percent (60%) is allotted on the basis of the relative amount received under Title I, Part A for the preceding year.

The funds from this grant are used to provide salaries for one and one half Health Educators to serve students in grades K-12 and support-research based drug and violence prevention curriculums. The educators visit classrooms on a teacher-request basis to share topics related to alcohol, tobacco and other drugs as well as bullying, conflict resolution and anger management. A modified youth risk behavior survey is administered randomly each spring to students in grades 5-12 with the results being used to guide the grant in providing services for the upcoming school year.

Fiscal Year's 2012 and 2013 seem to be the final years for this funding.

PRC 048 - Title IV - Safe and Drug-Free Schools and Communities				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-048-000-	REVENUE			
3-3600-048-000-	REVENUE- CARRYOVER	\$ 96.30	\$ 96.30	
	<b>Total Revenue</b>	<b>\$ 96</b>	<b>\$ 96</b>	
<b>Paid by Federal Grants Fund</b>				
3-5840-048-411-	SUPPLIES AND MATERIALS-DRUG FREE SCH	\$ 96.00	\$ 96.30	
3-8200-048-399-	UNBUDGETED FEDERAL FUNDS	\$ 0.30	\$ -	
	<b>Total Federal Grants Fund</b>	<b>\$ 96</b>	<b>\$ 96</b>	



# 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 – 2013-2014

PRC 049 - IDEA Title VI-B Pre-School Handicapped					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-049-000-		REVENUE	\$202,807.00	\$188,354.19	<b>\$160,875.00</b>
3-3600-049-000-		REVENUE- CARRYOVER	\$123,209.91	\$ -	<b>\$137,000.00</b>
		<b>Total Revenue</b>	<b>\$ 326,017</b>	<b>\$ 188,354</b>	<b>\$ 297,875</b>
<b>Paid by Federal Grants Fund</b>					
3-5230-049-332-		MILEAGE REIMBURSEMENT - PRE	\$ 2,301.00	\$ 2,301.14	<b>\$ 2,000.00</b>
3-5231-049-121-	1.0	PRESCHOOL	\$ 78,040.00	\$ 78,040.00	<b>\$ 44,056.20</b>
3-5231-049-142-	0.9	SALARY-PRE-K EXCEPTNL CHILD TEACH ASST	\$ 3,922.00	\$ 2,738.73	<b>\$ 16,656.25</b>
3-5231-049-181-		SUPPLEMENT	\$ 9,887.00	\$ 9,886.65	<b>\$ 3,700.72</b>
3-5231-049-184-		LONGEVITY PAY	\$ 2,427.00	\$ 2,426.85	<b>\$ -</b>
3-5231-049-211-		EMPLOYER'S SOC SECURITY-PRE	\$ 7,212.00	\$ 6,848.09	<b>\$ 4,927.60</b>
3-5231-049-221-		EMPLOYER'S RET CONTRIB -PRE	\$ 12,857.00	\$ 12,857.50	<b>\$ 9,397.89</b>
3-5231-049-231-		EMPLOYER-PAID HEALTH IN-PRE	\$ 8,653.00	\$ 8,653.20	<b>\$ 11,110.00</b>
3-5231-049-232		WORKERS COMPENSATION	\$ 1,081.00	\$ 452.99	<b>\$ 1,000.00</b>
3-5231-049-411-		SUPPLIES/MATERIALS- SELF CO	\$ 6,622.00	\$ -	<b>\$ 5,000.00</b>
3-5232-049-121-	1.0	PRE-SCHOOL TEACHER	\$ 41,180.00	\$ 41,130.00	<b>\$ 41,591.80</b>
3-5232-049-162-		PRE-SCHOOL SUBSTITUTE	\$ 1,195.00	\$ 784.00	<b>\$ 1,500.00</b>
3-5232-049-181-		SUPPLEMENT	\$ 3,459.00	\$ 3,459.12	<b>\$ 3,493.71</b>
3-5232-049-184-		LONGEVITY PAY	\$ 618.00	\$ 617.70	<b>\$ 623.88</b>
3-5232-049-211-		EMPLOYER'S SOC SECURITY-PRE	\$ 3,214.00	\$ 3,214.11	<b>\$ 3,611.52</b>
3-5232-049-221-		EMPLOYER'S RET CONTRIB -PRE	\$ 6,604.00	\$ 6,432.92	<b>\$ 6,668.99</b>
3-5232-049-231-		EMPLOYER-PAID HEALTH IN-PRE	\$ 5,192.00	\$ 5,191.92	<b>\$ 5,555.00</b>
3-5232-049-232		WORKERS COMPENSATION	\$ 441.00	\$ 295.93	<b>\$ 1,000.00</b>
3-5232-049-332-		MILEAGE REIMBURSEMENT-PRE-K	\$ 2,000.00	\$ -	<b>\$ 500.00</b>
3-6550-049-331-		PUPIL TRANSPORTATION-PRE-K	\$ 20,000.00	\$ 131.98	<b>\$ 15,000.00</b>
3-8100-049-392-		PAYMENTS TO OTHER GOVTS-PRE	\$ 3,382.00	\$ 2,891.36	<b>\$ 2,889.74</b>
3-8200-049-399-		UNBUDGETED RESERVE	\$105,729.91	\$ -	<b>\$117,591.70</b>
		<b>Total Federal Grants Fund</b>	<b>\$ 326,017</b>	<b>\$ 188,354</b>	<b>\$ 297,875</b>



# 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 – 2013-2014

PRC 050 - ESEA Title I - Basic Programs					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-050-000-		REVENUE	5,958,418.00	6,044,658.60	5,857,158.00
3-3600-050-000-		REVENUE- CARRYOVER	2,412,730.37		2,326,489.77
		<b>Total Revenue</b>	<b>\$ 8,371,148</b>	<b>\$ 6,044,659</b>	<b>\$ 8,183,648</b>
<b>Paid by Federal Grants Fund</b>					
3-5320-050-131-	0.5	SOCIAL WORKER	\$ -	\$ -	\$ -
3-5320-050-181-		LSU - HOMELESS SPECIALIST	\$ -	\$ -	\$ -
3-5320-050-211-		EMPLOYER'S SOC SECURITY-TITLE I SPECIAL	\$ -	\$ -	\$ -
3-5320-050-221-		EMPLOYER'S RET CONTRIB -TITLE I SPECIAL	\$ -	\$ -	\$ -
3-5320-050-231-		EMPLOYER-PAID HELATH IN-TITLE I SPECIAL	\$ -	\$ -	\$ -
3-5330-050-126-		EXTENDED EMPLOYMENT	\$ 1,820.00	\$ 1,819.18	\$ 5,735.86
3-5330-050-135-	11.0	LEAD TEACHER COACH - TITLE 1 STAFF DEV	\$ 472,035.00	\$ 468,701.04	\$ 497,205.00
3-5330-050-142-		TEACHER ASSISTANT	\$ 180.00	\$ 180.32	\$ -
3-5330-050-181-		LOCAL SUPPLEMENT	\$ 31,520.00	\$ 31,494.35	\$ 37,226.27
3-5330-050-184-		LONGEVITY	\$ 12,923.00	\$ 12,915.93	\$ 13,349.00
3-5330-050-211-		EMPLOYER'S SOC SECURITY - TITLE I	\$ 39,524.00	\$ 38,019.15	\$ 42,344.02
3-5330-050-221-		EMPLOYER'S RET CONTRIB-TITL	\$ 55,141.00	\$ 54,223.97	\$ 60,323.03
3-5330-050-231-		EMPLOYER-PAID HEALTH IN-TITL	\$ 41,536.00	\$ 41,535.36	\$ 44,922.50
3-5330-050-232-		WORKERS' COMPENSATION PREMI	\$ 50,000.00	\$ 3,400.61	\$ 50,000.00
3-5330-050-311-		CONTRACTED SERVICES	\$ 200,421.00	\$ 197,726.87	\$ 115,597.00
3-5330-050-312-		WORKSHOP EXPENSES - TITLE I ACTIVITY	\$ -	\$ -	\$ -
3-5330-050-332-		MILEAGE REIMBURSEMENT	\$ 3,180.00	\$ 3,150.41	\$ 5,000.00
3-5330-050-333-		REMEDIAL & SUPPL K-12- FIELD TRIPS	\$ 600.00	\$ 600.00	\$ -
3-5330-050-352-		EMP. EDUCATION REIMBURSEMENT-REMED	\$ 712.00	\$ 605.25	\$ 5,000.00
3-5330-050-411-		REMEDICATION SUPPLIES - TITLE I PROGRAM	\$ 494,847.00	\$ 414,582.19	\$ 649,238.37
3-5330-050-418-		COMPUTER SOFTWARE, SUPPLIES - TITLE I	\$ 1,994.00	\$ 1,992.95	\$ -
3-5330-050-461-		NON-INVENTORY EQUIPMENT - TITLE I PROG	\$ 5,376.00	\$ 5,375.92	\$ -
3-5330-050-462-		INVENTORIED EQUIPMENT - TITLE I PROGRAM	\$ 123,083.00	\$ 122,440.28	\$ 17,880.00
3-5331-050-121-		TITLE I TRADE OUT TEACHER	\$ 120,888.00	\$ 120,762.29	\$ 31,990.00
3-5331-050-135-	2.0	TITLE I LEAD TEACHER	\$ 95,525.00	\$ 94,350.04	\$ 90,590.00
3-5331-050-142-	60.8	TITLE I ASSISTANTS	\$ 1,675,114.00	\$ 1,634,992.90	\$ 1,191,881.32
3-5331-050-162-		SUBSTITUTE FOR REG TEACHER	\$ 2,020.00	\$ 595.00	\$ -
3-5331-050-181-		TITLE I LEAD TEACHER SUPPLE	\$ 186,336.00	\$ 180,943.70	\$ 139,573.44
3-5331-050-184-		LONGEVITY PAY	\$ 14,098.00	\$ 14,098.00	\$ 10,981.29
3-5331-050-189-		DISABILITY	\$ 1,196.00	\$ 1,195.06	\$ -
3-5331-050-199-		OVERTIME - TITLE I ASSISTAN	\$ 97.00	\$ 52.95	\$ -
3-5331-050-211-		EMPLOYER'S SOC SECURITY-TITL	\$ 159,700.00	\$ 155,236.84	\$ 112,073.68
3-5331-050-221-		EMPLOYER'S RET CONTRIB-TITL	\$ 73,591.00	\$ 72,746.04	\$ 62,455.62
3-5331-050-231-		EMPLOYER-PAID HEALTH IN-TITL	\$ 90,427.00	\$ 86,906.95	\$ 98,142.45
3-5331-050-232-		WORKERS' COMPENSATION PREMI	\$ 13,878.00	\$ 13,877.33	\$ -
3-5332-050-121-	33.0	TRADED TEACHERS-TITLE I SCH	\$ 808,318.00	\$ 805,851.99	\$ 1,032,195.70
3-5332-050-125-		NEW TEACHER ORIENTATION-TITL	\$ 1,720.00	\$ 1,719.08	\$ 425.00
3-5332-050-162-		SUBSTITUTE FOR TRADEOUT TEA	\$ 19,770.00	\$ 9,257.50	\$ 27,447.00
3-5332-050-167-		TA AS SUB FOR REGULAR TEACH	\$ 972.00	\$ 967.01	\$ -
3-5332-050-181-		TITLE I - SUPPLEMENTAL PAY	\$ 51,147.00	\$ 51,140.84	\$ 65,127.40
3-5332-050-184-		LONGEVITY PAY	\$ 496.00	\$ 495.45	\$ 466.62
3-5332-050-211-		EMPLOYER'S SOC SECURITY-TRA	\$ 66,427.00	\$ 64,195.67	\$ 86,113.51
3-5332-050-221-		EMPLOYER'S RET CONTRIB -TRA	\$ 120,538.00	\$ 120,308.46	\$ 161,327.75
3-5332-050-231-		EMPLOYER-PAID HEALTH IN-TRA	\$ 126,111.00	\$ 125,471.40	\$ 174,405.00
3-5332-050-232-		WORKERS' COMPENSATION	\$ 4,673.00	\$ 4,672.85	\$ -



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3-5333-050-143-	TUTOR DURING SCHOOL DAY	\$ 62,290.00	\$ 56,689.76	\$ 31,540.00
3-5333-050-198-	TUTOR BEFORE OR AFTER REGUL	\$ 27,182.00	\$ 22,804.76	\$ 11,082.09
3-5333-050-211-	EMPLOYER'S SOC SECURITY-REM	\$ 6,817.00	\$ 6,081.13	\$ 3,260.59
3-5333-050-221-	EMPLOYER'S RET CONTRIB-REME	\$ 2,804.00	\$ 1,957.00	\$ -
3-5333-050-231-	EMPLOYER'S HOSPITALIZATION	\$ 39.00	\$ 38.94	\$ -
3-5333-050-232-	WORKERS' COMPENSATION	\$ 4,673.00	\$ 1,312.04	\$ -
3-5335-050-198-	TUTOR-HOMELESS CHILD-BEFORE	\$ 836.00	\$ 799.20	\$ 1,858.00
3-5335-050-211-	SOCIAL SECURITY - TITLE 1 H	\$ 64.00	\$ 61.16	\$ 142.14
3-5335-050-232-	WORKERS' COMPENSATION	\$ -	\$ (0.26)	\$ -
3-5335-050-411-	SUPPLIES-TITLE 1 HOMELESS	\$ 4,037.00	\$ -	\$ 4,992.00
3-5336-050-162-	SUBSTITUTE PAY	\$ -	\$ -	\$ 273.00
3-5336-050-163-	TITLE I STAFF DEV REG SUB P	\$ 136,961.00	\$ 121,075.93	\$ 95,800.28
3-5336-050-166-	TITLE I STAFF DEV TA SUB P	\$ 1.00	\$ -	\$ -
3-5336-050-167-	TA AS SUB FOR REGULAR TEACHER ABSEN	\$ 126.00	\$ 126.07	\$ -
3-5336-050-196-	TITLE I STAFF DEV STIPEND P	\$ 13,350.00	\$ 12,700.00	\$ 7,400.00
3-5336-050-197-	WORKSHOP PRESENTER PAY - TI	\$ 100.00	\$ 100.00	\$ -
3-5336-050-211-	EMPLOYER'S SOC SECURITY-TTL	\$ 17,474.00	\$ 10,253.24	\$ 7,915.69
3-5336-050-221-	EMPLOYER'S RET CONTRIB-TITL	\$ 1,896.00	\$ 1,714.13	\$ 1,127.16
3-5336-050-231-	EMPLOYER-PAID HEALTH IN-TTL	\$ 10.00	\$ 9.08	\$ -
3-5336-050-232-	WORKERS' COMPENSATION	\$ 375.00	\$ 374.80	\$ -
3-5336-050-311-	TITLE ONE STAFF DEV	\$ 7,800.00	\$ 7,800.00	\$ 700.00
3-5336-050-312-	TITLE I STAFF DEVELOPMENT P	\$ 213,280.00	\$ 163,831.55	\$ 332,102.00
3-5336-050-462-	INVENTORY FURNITURE EQUIP.	\$ 407.00	\$ 407.10	\$ -
3-5350-050-232-	WORKERS COMPENSATION PREMIU	\$ -	\$ (0.04)	\$ -
3-5353-050-198-	TUTORING FOR SUMMER SCH-TIT	\$ 39,200.00	\$ 37,579.96	\$ 6,960.00
3-5353-050-211-	EMPLOYER'S SOC SECURITY-SUM	\$ 3,002.00	\$ 2,874.90	\$ 532.45
3-5353-050-221-	EMPLOYER'S RET CONTRIB-SUMM	\$ 4,575.00	\$ 4,285.95	\$ 1,022.43
3-5353-050-232-	WORKERS' COMPENSATION	\$ 376.00	\$ 375.61	\$ -
3-5840-050-146-	SCHOOL BASED SPECIALIST - T	\$ 7,793.00	\$ 7,792.70	\$ 13,687.56
3-5840-050-181-	LOCAL SUPPLEMENT	\$ 839.00	\$ 839.30	\$ 862.31
3-5840-050-211-	EMPLOYER SOCIAL SECURITY	\$ 660.00	\$ 659.40	\$ 1,113.06
3-5840-050-221-	EMPLOYER'S RETIREMENT CONTR	\$ 1,228.00	\$ 1,228.30	\$ 2,137.38
3-5840-050-231-	EMPLOYER-PAID HEALTH INSURA	\$ 1,622.00	\$ 1,297.93	\$ 5,285.00
3-5840-050-232-	WORKERS' COMPENSATION PREMI	\$ 28.00	\$ 28.25	\$ -
3-5870-050-163-	TITLE I STAFF DEV REG SUB P	\$ -	\$ -	\$ 65,026.00
3-5870-050-184-	LONGEVITY	\$ -	\$ -	\$ -
3-5870-050-211-	EMPLOYER SOCIAL SECURITY	\$ -	\$ -	\$ 4,974.50
3-5870-050-232-	WORKER'S COMPENSATION EXPEN	\$ 20.00	\$ 20.15	\$ -
3-5870-050-312-	WORKSHOP EXPENSE-LEA IMPROV	\$ -	\$ -	\$ -
3-5871-050-163-	STAFF DEV SUBSTITUTE	\$ 46.00	\$ 45.50	\$ -
3-5871-050-211-	SOC SECURITY - STAFF DEV SU	\$ 3.00	\$ 3.48	\$ -
3-5871-050-232-	WORKERS' COMPENSATION	\$ 45.00	\$ 45.44	\$ -
3-5872-050-163-	STAFF DEV SUBSTITUTE	\$ 25,420.00	\$ 13,265.76	\$ -
3-5872-050-196-	WORKSHOP PARTICIPANT STIPEN	\$ 3,600.00	\$ 3,600.00	\$ 40,200.00
3-5872-050-197-	WORKSHOP INSTRUCTOR	\$ 900.00	\$ 900.00	\$ 1,200.00
3-5872-050-211-	SOC SECURITY - STAFF DEV SU	\$ 1,945.00	\$ 1,359.37	\$ 3,167.10
3-5872-050-221-	EMPLOYER'S RET CONTRIB - ST	\$ 661.00	\$ 660.73	\$ 6,081.66
3-5872-050-232-	WORKERS' COMPENSATION	\$ 189.00	\$ 188.50	\$ -
3-5872-050-312-	WORKSHOP EXPENSES	\$ 31,169.00	\$ 22,093.77	\$ -
3-5873-050-163-	STAFF DEV SUBSTITUTE	\$ 46.00	\$ 45.50	\$ -
3-5873-050-211-	SOC SECURITY - STAFF DEV SU	\$ 3.00	\$ 3.48	\$ -
3-5873-050-232-	WORKERS' COMPENSATION	\$ 2.00	\$ 1.70	\$ -
3-5873-050-312-	WORKSHOP EXPENSES	\$ 49,856.00	\$ 49,856.32	\$ -



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3-5874-050-135-		LEAD TEACHER COACH - TITLE	\$ 43,981.00	\$ 43,980.68	\$ -
3-5874-050-163-		SUBSTITUTE TEACHER-STAFF DE	\$ 854.00	\$ 854.00	\$ -
3-5874-050-181-		TITLE 1 - SUPPLEMENTAL PAY	\$ 1,605.00	\$ 1,604.74	\$ -
3-5874-050-184-		TITLE 1 - LONGEVITY PAY	\$ 1,542.00	\$ 1,541.85	\$ -
3-5874-050-196-		STAFF DEVELOPMENT PARTICIPA	\$ 500.00	\$ 500.00	\$ -
3-5874-050-211-		EMPLOYER'S SOCIAL SECURITY	\$ 3,700.00	\$ 3,700.48	\$ -
3-5874-050-221-		TITLE 1 - EMPLOYER'S RETIRE	\$ 3,609.00	\$ 3,609.29	\$ -
3-5874-050-231-		TITLE 1 - EMPLOYER PD HEALTH INSURANCE	\$ 2,596.00	\$ 2,595.96	\$ -
3-5874-050-232-		WORKERS COMPENSATION PREMIU	\$ 511.00	\$ 511.12	\$ -
3-5874-050-312-		WORKSHOP EXPENSE	\$ 65,842.00	\$ 39,701.13	\$ 68,985.00
3-5875-050-163-		STAFF DEV SUBSTITUTE	\$ 8,190.00	\$ 1,921.50	\$ -
3-5875-050-211-		SOC SECURITY - STAFF DEV SU	\$ 586.00	\$ 147.04	\$ -
3-5875-050-232-		WORKERS COMPENSATION PREMIU	\$ 408.00	\$ 407.91	\$ -
3-5875-050-312-		WORKSHOP EXPENSES	\$ 8,922.00	\$ 4,686.44	\$ -
3-5876-050-163-		STAFF DEV SUBSTITUTE	\$ 46,919.00	\$ 46,919.01	\$ -
3-5876-050-196-		HISTORY STAFF DEVELOPMENT-P	\$ 9,800.00	\$ 9,800.00	\$ 10,000.00
3-5876-050-211-		EMPLOYER'S SOC SEC-DIVERSE/	\$ 4,340.00	\$ 4,340.02	\$ 765.00
3-5876-050-221-		HISTORY STAFF DEVELOPMENT-R	\$ 1,371.00	\$ 1,370.96	\$ 1,469.00
3-5876-050-232-		WORKERS COMPENSATION PREMIU	\$ 271.00	\$ 271.30	\$ -
3-5876-050-311-		CONTRACTED SERVICES	\$ 10,000.00	\$ -	\$ -
3-5876-050-312-		WORKSHOP EXPENSES	\$ 81,348.00	\$ 31,061.54	\$ 4,000.00
3-5877-050-163-		STAFF DEV SUBSTITUTE	\$ 4,711.00	\$ 4,711.00	\$ -
3-5877-050-211-		SOC SEC-STIPEND WRITING WOR	\$ 360.00	\$ 360.45	\$ -
3-5877-050-232-		WORKERS COMPENSATION PREMIU	\$ 1.00	\$ 0.57	\$ -
3-5877-050-312-		WORKSHOP EXPENSES	\$ 18,409.00	\$ 1,909.75	\$ -
3-5880-050-146-		PARENTAL INVOLVEMENT LIAISO	\$ -	\$ -	\$ -
3-5880-050-181-		LOCAL SUPPLEMENT	\$ -	\$ -	\$ -
3-5880-050-192-		STIPEND FOR PARENTAL INVOLV	\$ 200.00	\$ 200.00	\$ 250.00
3-5880-050-197-		WORKSHOP INSTRUCTOR-PARENTA	\$ 250.00	\$ 250.00	\$ -
3-5880-050-211-		SOC SECURITY-PARENTAL INVOL	\$ 36.00	\$ 34.43	\$ 19.13
3-5880-050-221-		RET CONTRIB -PARENTAL INVOL	\$ 66.00	\$ 56.96	\$ 36.73
3-5880-050-231-		HEALTH IN -PARENTAL INVOL	\$ -	\$ -	\$ -
3-5880-050-232-		WORKERS COMPENSATION PREMIU	\$ 2.00	\$ 1.73	\$ -
3-5880-050-311-		CONTRACTED SERVICES-PARENTA	\$ 2,948.00	\$ 2,947.50	\$ 2,680.00
3-5880-050-312-		PARENTAL INVOLVEMENT STAFF	\$ 28,152.00	\$ 26,278.36	\$ 36,183.00
3-5880-050-411-		SUPPLIES FOR PARENTAL INVOL	\$ 35,885.00	\$ 31,225.40	\$ 31,826.00
3-5880-050-462-		INVENTORIED EQUIPMENT	\$ 4,690.00	\$ 4,662.68	\$ -
3-6300-050-113-	0.9	FEDERAL PROGRAMS DIRECTOR	\$ 65,578.00	\$ 64,083.85	\$ 64,246.36
3-6300-050-151-	2.0	OFFICE PERSONNEL	\$ 50,634.00	\$ 48,822.20	\$ 51,135.12
3-6300-050-181-		STIPEND FOR TEACHER TO DO R	\$ 13,126.00	\$ 12,464.64	\$ 13,024.08
3-6300-050-184-		FEDERAL PROGRAMS DIRECTOR L	\$ 5,932.00	\$ 5,931.81	\$ 3,297.94
3-6300-050-199-		OVERTIME FOR TITLE I SECRET	\$ 820.00	\$ 195.15	\$ 1,000.00
3-6300-050-211-		SOC SECURITY-FEDERAL PROGRA	\$ 10,214.00	\$ 9,454.53	\$ 10,151.81
3-6300-050-221-		RET CONTRIB -FEDERAL PROGRA	\$ 18,999.00	\$ 18,679.62	\$ 19,494.16
3-6300-050-231-		HEALTH IN -FEDERAL PROGRA	\$ 15,264.00	\$ 14,587.99	\$ 15,167.95
3-6300-050-232-		WORKER'S COMP-FEDERAL PROGR	\$ 1,137.00	\$ 866.52	\$ 1,153.81
3-6300-050-311-		CONTRACTED SERVICES-ALT PRO	\$ 115.00	\$ 115.00	\$ -
3-6300-050-312-		STAFF DEVELOP-FEDERAL PROGR	\$ 2,307.00	\$ 621.82	\$ 5,000.00
3-6300-050-332-		MILEAGE REIMBURSEMENT	\$ 1,000.00	\$ 99.91	\$ 1,000.00
3-6300-050-342-		POSTAGE -FEDERAL PROGRAMS A	\$ 100.00	\$ -	\$ 100.00
3-6300-050-411-		SUPPLIES-FEDERAL PROGRAMS A	\$ 4,524.00	\$ 1,909.62	\$ 2,500.00
3-6300-050-418-		COMPUTER SOFTWARE, SUPPLIES	\$ 476.00	\$ 476.00	\$ -
3-6550-050-171-		BUS DRIVER - REMEDIATION PR	\$ 738.00	\$ 615.50	\$ -
3-6550-050-211-		EMPLOYER'S SOC SECURITY-BUS	\$ 56.00	\$ 47.08	\$ -
3-6550-050-221-		EMPLOYER'S RET CONTRIB -BUS	\$ 49.00	\$ 5.34	\$ -
3-6550-050-232-		WORKER'S COMP-FEDERAL PROGR	\$ 65.00	\$ 64.38	\$ -
3-6550-050-331-		PUPIL TRANSPORTATION COST	\$ 2,235.00	\$ 1,744.98	\$ -
3-8100-050-392-		PAYMENTS TO OTHER GOVT (IND	\$ 97,801.00	\$ 89,559.59	\$ 92,917.63
3-8100-050-472-		SALES AND USE TAX REFUND	\$ (13,639.00)	\$ (13,639.45)	\$ -
3-8200-050-399-		UNBUDGETED RESERVE (FOR JUL	\$ 1,859,328.37	\$ -	\$ 2,267,785.82
		<b>Total Federal Grants Fund</b>	<b>\$ 8,371,148</b>	<b>\$ 6,044,659</b>	<b>\$ 8,183,648</b>



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-051-000-		REVENUE	123,257.48	136,664.28	96,601.00
3-3600-051-000-		REVENUE- CARRYOVER	52,418.14		42,712.00
			<b>\$ 175,676</b>	<b>\$ 136,664</b>	<b>\$ 139,313</b>
<b>Paid by Federal Grants Fund</b>					
3-5330-051-142-		SUMMER TEACHER ASSIST	\$ -	\$ -	\$ 812.00
3-5330-051-143-		TUTOR-DURING THE INSTRUCTIO	\$ -	\$ -	\$ -
3-5330-051-148-		MIGRANT INSTRUCTOR	\$ 36,734.00	\$ 36,733.56	\$ 37,101.00
3-5330-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$ 3,956.00	\$ 3,956.20	\$ 4,084.00
3-5330-051-184-		LONGEVITY FOR TUTOR	\$ 827.00	\$ 826.51	\$ 895.00
3-5330-051-211-		SOC SECURITY FOR TUTOR	\$ 3,176.00	\$ 3,106.52	\$ 3,281.23
3-5330-051-221-		RET CONTRIBUTION FOR TUTOR	\$ 5,908.00	\$ 5,907.78	\$ 6,126.64
3-5330-051-231-		HEALTH INSURANCE FOR TUTOR	\$ 5,192.00	\$ 5,191.92	\$ 5,555.00
3-5330-051-232-		WORKER'S COMP.-MIGRANT EDUC	\$ 363.00	\$ 270.79	\$ 371.00
3-5330-051-311-		CONTRACTED SERVICES	\$ -	\$ -	\$ -
3-5330-051-332-		MILEAGE REIMBURSEMENT FOR T	\$ 1,482.00	\$ 1,364.40	\$ 1,500.00
3-5330-051-333-		FIELD TRIP EXPENSE-REG SCHO	\$ 5,349.00	\$ 2,835.79	\$ -
3-5330-051-411-		SUPPLIES-REGULAR SCHOOL DAY	\$ 18,070.00	\$ 17,856.04	\$ -
3-5330-051-462-		EQUIPMENT	\$ 6,027.00	\$ 6,026.83	\$ -

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3-5333-051-143-		TUTOR DURING REGULAR INSTRU	\$ 244.00	\$ 244.08	\$ -
3-5333-051-211-		EMPLOYER'S SOC SECURITY-REM	\$ 19.00	\$ 18.66	\$ -
3-5333-051-232-		WORKSER'S COMP-MIGRANT EDUC	\$ 141.00	\$ 140.96	\$ -
3-5336-051-312-		WORKSHOP EXPENSE	\$ 3,156.00	\$ 2,813.60	\$ -
3-5340-051-143-		PRE-K TUTOR	\$ 1,448.00	\$ 622.20	\$ 2,100.00
3-5340-051-211-		EMPLOYER'S SOCIAL SECURITY	\$ 111.00	\$ 47.60	\$ 160.65
3-5340-051-232-		WORKERS COMPENSATION	\$ -	\$ -	\$ 21.00
3-5340-051-332-		MILEAGE	\$ 800.00	\$ -	\$ 200.00
3-5353-051-198-		TUTORIAL PAY	\$ 6,196.00	\$ 4,229.60	\$ 5,940.00
3-5353-051-211-		EMPLOYER'S SOCIAL SECURITY	\$ 474.00	\$ 323.57	\$ 454.41
3-5353-051-221-		EMPLOYER'S RETIREMENT CONTR	\$ 882.00	\$ 601.88	\$ 866.65
3-5353-051-232-		WORKERS COMPENSATION	\$ 29.00	\$ 10.14	\$ 67.00
3-5880-051-312-		WORKSHOP EXPENSES	\$ 1,383.00	\$ 1,283.11	\$ -
3-5880-051-411-		PARENTAL INVOLVEMENT SUPPLI	\$ 400.00	\$ 386.32	\$ -
3-6207-051-153-	1.0	MIGRANT RECRUITER-ADMIN. SP	\$ 18,626.00	\$ 18,181.38	\$ 18,015.00
3-6207-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$ 1,921.00	\$ 1,919.98	\$ 1,941.00
3-6207-051-199-		OVERTIME	\$ 50.00	\$ 25.93	\$ 50.00
3-6207-051-211-		EMPLOYER'S SOC SECURITY- MI	\$ 1,576.00	\$ 1,492.00	\$ 1,530.46
3-6207-051-221-		EMPLOYER'S RET CONTRIB - MI	\$ 2,931.00	\$ 2,864.13	\$ 2,918.88
3-6207-051-231-		EMPLOYER-PAID HEALTH IN- MI	\$ 5,192.00	\$ 5,191.92	\$ 5,555.00
3-6207-051-232-		WORKER'S COMPENSATION EXPEN	\$ 178.00	\$ 118.20	\$ 180.00
3-6300-051-113-	0.02	DIRECTOR OF FEDERAL PROGRAM	\$ 7,050.00	\$ 1,384.44	\$ 1,398.00
3-6300-051-181-		SUPPLEMENTAL PAY-MIGRANT	\$ 146.00	\$ 145.78	\$ 153.00
3-6300-051-184-		LONGEVITY PAY-PROGRAM ADMIN	\$ 119.00	\$ 119.39	\$ 63.00
3-6300-051-211-		SOC SECURITY-PROGRAM ADMINI	\$ 549.00	\$ 112.71	\$ 123.48
3-6300-051-221-		RET CONTRIB-PROGRAM ADMINIS	\$ 1,021.00	\$ 227.00	\$ 235.48
3-6300-051-231-		HEALTH IN-PROGRAM ADMINISTR	\$ 104.00	\$ 83.08	\$ 111.10
3-6300-051-232-		WORKER'S COMP-MIGRANT EDUCA	\$ 7.00	\$ 5.13	\$ 14.00
3-6300-051-332-		MILEAGE REIMBUR-PROGRAM ADM	\$ 993.00	\$ 535.22	\$ 1,000.00
3-6300-051-411-		SUPPLIES-PROGRAM ADMINISTRA	\$ 2,620.00	\$ 1,951.19	\$ -
3-6300-051-461-		NON-INVENTORIED FURNITURE/E	\$ 267.00	\$ 266.06	\$ -
3-6550-051-171-		BUS DRIVER	\$ 3,293.00	\$ 1,990.71	\$ 3,142.00
3-6550-051-211-		EMPLOYER'S SOCIAL SECURITY	\$ 252.00	\$ 152.27	\$ 240.36
3-6550-051-221-		EMPLOYER'S RETIREMENT CONTR	\$ 429.00	\$ 182.24	\$ 458.42
3-6550-051-232-		WORKERS COMPENSATION	\$ 110.00	\$ 109.93	\$ -
3-6550-051-331-		PUPIL TRANSPORTATION COST	\$ 3,231.00	\$ 2,830.13	\$ 9,579.00
3-8100-051-392-		INDIRECT COSTS	\$ 2,386.00	\$ 2,037.32	\$ 1,282.44
3-8100-051-472-		SALES AND USE TAX REFUND	\$ (60.00)	\$ (59.92)	\$ -
3-8200-051-399-		UNBUDGETED FEDERAL FUNDS	\$ 20,317.62	\$ -	\$ 21,786.80
<b>Total Federal Grants Fund</b>			<b>\$ 175,676</b>	<b>\$ 136,664</b>	<b>\$ 139,313</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-060-000-		REVENUE	5,606,970.74	7,279,926.33	4,961,718.00
3-3600-060-000-		REVENUE-CARRYOVER	2,710,135.31		1,037,179.72
			<b>\$ 8,317,106</b>	<b>\$ 7,279,926</b>	<b>\$ 5,998,898</b>
<b>Paid by Federal Grants Fund</b>					
3-5210-060-142-	1.8	TEACHER ASSISTANT - NCLB VI	\$ 20,600.00	\$ 20,562.07	\$ -
3-5210-060-144-		INTERPRETER	\$ 2,081.00	\$ 2,080.56	\$ -
3-5210-060-163-		SUBSTITUTE - STAFF DEVELOPM	\$ 23,207.00	\$ 23,207.24	\$ -
3-5210-060-165-		SUBSTITUTE FOR INSTRUCTION	\$ 3,826.00	\$ 3,826.20	\$ -
3-5210-060-166-		TEACHER ASST WHEN SUB - STAFF DEV A	\$ 935.00	\$ 935.41	\$ -
3-5210-060-181-		SUPPLEMENTAL PAY-CHILDREN W	\$ 2,306.00	\$ 2,305.72	\$ -
3-5210-060-184-		LONGEVITY PAY - VI B HANDIC	\$ 736.00	\$ (202.88)	\$ -
3-5210-060-199-		OVERTIME PAY - VI B HANDICA	\$ 25.00	\$ 0.06	\$ -
3-5210-060-211-		EMPLOYER'S SOCIAL SECURITY	\$ 4,109.00	\$ 3,800.13	\$ -
3-5210-060-221-		EMPLOYER'S RETIRMENT CONTR	\$ 3,368.00	\$ 3,266.94	\$ -
3-5210-060-231-		EMPLOYER-PAID HEALTH INSUR	\$ 8,653.00	\$ 8,653.20	\$ -
3-5210-060-232-		EMPLOYER'S WORKERS' COMP -	\$ 339.00	\$ 338.71	\$ -
3-5210-060-311-		PURCHASED SERVICES - VI B H	\$ 12,196.00	\$ 12,195.54	\$ -
3-5210-060-312-		WORKSHOP EXPENSES - VI B H	\$ 7,429.00	\$ 6,024.87	\$ -
3-5210-060-411-		SUPPLIES AND MATERIALS- VI	\$ 1,884.00	\$ 1,883.56	\$ -
3-5212-060-142-	120.9	SELF-CONTAINED CLASS SPEC E	\$ 2,861,544.00	\$ 2,838,174.56	\$ 2,647,150.08
3-5212-060-162-		SELF-CONTAINED SUBSTITUTE	\$ 490.00	\$ 490.00	\$ -
3-5212-060-165-		SUB FOR TA-SELF CONTAINED C	\$ 35,855.00	\$ 35,855.33	\$ -
3-5212-060-181-		SUPPLEMENTAL PAY-SELF CONTA	\$ 309,496.00	\$ 308,324.74	\$ 285,130.24
3-5212-060-184-		LONGEVITY PAY	\$ 23,276.00	\$ 22,959.32	\$ 20,511.64
3-5212-060-189-		DISABILITY	\$ 3,653.00	\$ 3,653.06	\$ -
3-5212-060-199-		OVERTIME PAY - VI B HANDICA	\$ 1,490.00	\$ 1,280.66	\$ -
3-5212-060-211-		EMPLOYER'S SOC SECURITY-SEL	\$ 237,712.00	\$ 231,949.71	\$ 225,888.59
3-5212-060-221-		EMPLOYER'S RET CONTRIB - SE	\$ 439,625.00	\$ 438,269.23	\$ 425,060.64
3-5212-060-231-		EMPLOYER'S HEALTH IN-SELF C	\$ 731,189.00	\$ 711,089.38	\$ 583,992.50
3-5212-060-232-		WORKERS COMPENSATION	\$ 19,706.00	\$ 19,705.51	\$ 30,000.00
3-5213-060-121-	13.0	RESOURCE CLASSROOM TEACHERS	\$ 597,260.00	\$ 597,060.23	\$ -
3-5213-060-144-		INTERPRETER	\$ 60,146.00	\$ 59,946.11	\$ 54,805.23
3-5213-060-162-		SUBSTITUTE - RESOURCE TEACH	\$ 6,129.00	\$ 6,128.50	\$ -
3-5213-060-165-		SUBSTITUTE FOR INSTRUCTIONAL ASSISTA	\$ 400.00	\$ 180.32	\$ -
3-5213-060-181-		SUPPLEMENTAL PAY-RESOURCE C	\$ 60,064.00	\$ 60,064.24	\$ 6,745.74
3-5213-060-184-		LONGEVITY PAY	\$ 9,061.00	\$ 9,060.79	\$ -
3-5213-060-199-		RESOURCE CLASSROOM ASSISTANT - OT	\$ 86.00	\$ 85.86	\$ -
3-5213-060-211-		EMPLOYER'S SOC SECURITY-RES	\$ 56,086.00	\$ 52,905.05	\$ 4,708.64
3-5213-060-221-		EMPLOYER'S RET CONTRIB - RE	\$ 103,398.00	\$ 103,313.12	\$ 9,041.84
3-5213-060-231-		EMPLOYER-PAID HEALTH IN-RES	\$ 88,264.00	\$ 87,397.32	\$ 15,855.00
3-5213-060-232-		WORKERS COMPENSATION	\$ 2,783.00	\$ 2,782.56	\$ -
3-5214-060-121-	1.0	TEACHER OF HEARING IMPAIRED	\$ 42,260.00	\$ 42,210.00	\$ -
3-5214-060-142-	8.8	TEACHER ASSIST FOR THE HEARING IMPA	\$ 16,097.00	\$ 15,772.19	\$ 36,371.74
3-5214-060-144-	2.6	BRAILIST	\$ 80,896.00	\$ 80,895.96	\$ 73,788.58
3-5214-060-165-		NON-TEACHING SUB	\$ 79.00	\$ 78.89	\$ -
3-5214-060-181-		SUPPLEMENTAL PAY-DEAF/VISUA	\$ 13,394.00	\$ 13,393.57	\$ 11,864.26
3-5214-060-184-		LONGEVITY PAY	\$ 3,386.00	\$ 3,386.31	\$ 2,055.04
3-5214-060-199-		OVERTIME PAY	\$ 121.00	\$ 120.54	\$ -
3-5214-060-211-		EMPLOYER'S SOC SECURITY-TEA	\$ 11,952.00	\$ 11,822.37	\$ 9,492.09
3-5214-060-221-		EMPLOYER'S RET CONTRIB -TEA	\$ 21,262.00	\$ 21,262.04	\$ 15,853.95
3-5214-060-231-		EMPLOYER-PAID HEALTH IN-TEA	\$ 22,173.00	\$ 22,173.37	\$ 21,140.00
3-5214-060-232-		WORKERS COMPENSATION	\$ 936.00	\$ 936.08	\$ -



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3-5216-060-142-	21.9	TEACHER ASSISTANT	\$ 596,824.00	\$ 584,177.38	\$ 510,346.75
3-5216-060-165-		NON-TEACHING SUB	\$ 5,705.00	\$ 5,705.26	\$ -
3-5216-060-181-		LOCAL SUPPLEMENT	\$ 64,418.00	\$ 63,258.22	\$ 54,964.31
3-5216-060-184-		LONGEVITY	\$ 733.00	\$ 733.32	\$ 948.51
3-5216-060-199-		OVERTIME - TEACHER ASSISTANT	\$ 167.00	\$ 166.66	\$ -
3-5216-060-211-		FICA	\$ 51,090.00	\$ 48,150.90	\$ 43,318.85
3-5216-060-221-		RETIREMENT CONTRIBUTION	\$ 88,090.00	\$ 88,090.19	\$ 83,183.54
3-5216-060-231-		HOSPITALIZATION	\$ 142,285.00	\$ 142,284.68	\$ 155,907.50
3-5216-060-232-		WORKERS COMP	\$ 5,701.00	\$ 5,357.82	\$ 5,000.00
3-5218-060-121-	1.0	EXCEPTIONAL CHILD TEACHER	\$ 30,800.00	\$ 30,750.00	\$ -
3-5218-060-181-		LOCAL SUPPLEMENT - EXCEPTIONAL CHILD	\$ 1,941.00	\$ 1,940.40	\$ -
3-5218-060-211-		EXCEPTIONAL CHILD TEACHER-SOCIAL SEC	\$ 2,505.00	\$ 2,500.78	\$ -
3-5218-060-221-		EXCEPTIONAL CHILD TEACHER-RETIREMEN	\$ 4,659.00	\$ 4,651.79	\$ -
3-5218-060-231-		EMPLOYER'S HOSPITALIZATION	\$ 5,192.00	\$ 5,191.92	\$ -
3-5218-060-232-		WORKERS COMP	\$ 213.00	\$ 212.64	\$ -
3-5220-060-142-	5.0	JOB COACHES	\$ 108,385.00	\$ 108,046.80	\$ 97,745.91
3-5220-060-181-		SUPPLEMENTARY PAY - VI B HA	\$ 11,627.00	\$ 11,627.10	\$ 10,527.53
3-5220-060-184-		LONGEVITY PAY - VI B HANDIC	\$ 1,607.00	\$ 1,606.84	\$ 1,661.88
3-5220-060-199-		OVERTIME PAY - VI B HANDICA	\$ 151.00	\$ 150.67	\$ -
3-5220-060-211-		EMPLOYER'S SOCIAL SECURITY	\$ 9,315.00	\$ 8,640.96	\$ 8,410.06
3-5220-060-221-		EMPLOYER'S RETIRMENT CONTR	\$ 17,267.00	\$ 17,218.75	\$ 16,149.49
3-5220-060-231-		EMPLOYER-PAID HEALTH INSUR	\$ 25,960.00	\$ 25,094.28	\$ 26,425.00
3-5220-060-232-		EMPLOYER'S WORKERS' COMP -	\$ 787.00	\$ 787.00	\$ -
3-5241-060-232-		WORKERS COMPENSATION	\$ 320.00	\$ 320.07	\$ -
3-5242-060-132-		INSTRUCTIONAL SUPPORT STAFF	\$ 14,343.00	\$ 14,342.50	\$ -
3-5242-060-181-		LOCAL SUPPLEMENT	\$ 1,563.00	\$ 1,563.33	\$ -
3-5242-060-184-		LONGEVITY PAY	\$ 774.00	\$ 774.49	\$ -
3-5242-060-211-		EMPLOYER'S SOCIAL SECURITY	\$ 1,276.00	\$ 1,249.63	\$ -
3-5242-060-221-		EMPLOYER'S RETIRMENT CONTR	\$ 2,374.00	\$ 2,373.57	\$ -
3-5242-060-231-		HOSPITALIZATION	\$ 1,298.00	\$ 1,297.80	\$ -
3-5242-060-232-		WORKERS COMPENSATION	\$ 25.00	\$ 24.64	\$ -
3-5840-060-311-		CONTRACTED SERVICES	\$ 120,755.00	\$ 67,876.56	\$ -
3-5840-060-317-		PSYCHOLOGICAL CONTRACT SERVICES	\$ 3,000.00	\$ 555.00	\$ -
3-6200-060-184-		LONGEVITY PAY	\$ -	\$ -	\$ -
3-6202-060-151-	0.9	OFFICE PERSONNEL-SPEC POP S	\$ 19,618.00	\$ 17,865.00	\$ 21,536.59
3-6202-060-181-		LOCAL SUPPLEMENT	\$ 2,188.00	\$ 2,188.19	\$ 2,319.49
3-6202-060-184-		LONGEVITY PAY	\$ 457.00	\$ 457.15	\$ 484.57
3-6202-060-211-		EMPLOYER'S SOC SECURITY-SPE	\$ 1,703.00	\$ 1,562.38	\$ 1,862.06
3-6202-060-221-		EMPLOYER'S RETIRE CONTR-SPE	\$ 3,168.00	\$ 2,918.62	\$ 3,575.64
3-6202-060-231-		EMPLOYER-PAID HEALTH IN-SPE	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
3-6202-060-232-		EMPLOYER'S WORKERS' COMP -	\$ 140.00	\$ 140.34	\$ -
3-6550-060-331-		PUPIL TRANSPORTATION-PRE-K EX CHILD F	\$ 1,040.00	\$ 1,040.15	\$ -
3-8100-060-392-		PAYMENTS TO OTHER GOVT - VI	\$ 111,837.00	\$ 110,527.14	\$ 86,198.80
3-8100-060-472-		SALES AND USE TAX REFUND	\$ (291.00)	\$ (290.76)	\$ -
3-8200-060-399-		UNBUDGETED FUNDS (RESERVED	\$ 898,941.05	\$ -	\$ 383,590.44
		<b>Total Federal Grants Fund</b>	<b>\$ 8,317,106</b>	<b>\$ 7,279,926</b>	<b>\$ 5,998,898</b>



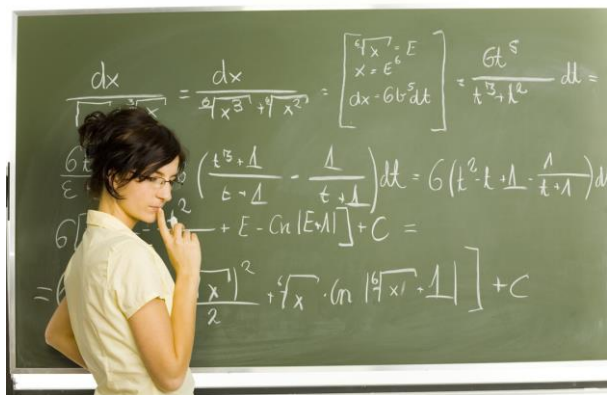
# PRC 082

## 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-082-000-	REVENUE	10,000.00	18,995.18	
3-3600-082-000-	REVENUE-CARRYOVER	9,595.18		<b>600.00</b>
		<b>\$ 19,595</b>	<b>\$ 18,995</b>	<b>\$ 600</b>
<b>Paid by Federal Grants Fund</b>				
3-5210-082-311-	CONTRACTED SERVICES-CHILDRE	\$6,000.00	\$5,400.00	<b>\$600.00</b>
3-5210-082-312-	WORKSHOP EXPENSES	\$300.00	\$300.00	
3-5210-082-411-	SUPPLIES/MATERIALS	\$13,175.00	\$13,175.29	
3-8100-082-392-	INDIRECT COST PAYMENTS-IDEA	\$209.00	\$208.68	
3-8100-082-472-	SALES AND USE TAX REFUND	(\$89.00)	(\$88.79)	
3-8200-082-399-	UNBUDGETED FEDERAL FUNDS	\$0.18	\$0.00	
	<b>Total Federal Grants Fund</b>	<b>\$ 19,595</b>	<b>\$ 18,995</b>	<b>\$ 600</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 ILT 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.

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**PRC 103 - Title II Improving Teacher Quality**

Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-103-000-		REVENUE	856,951.32	975,434.15	<b>811,925.00</b>
3-3600-103-000-		REVENUE-CARRYOVER	523,704.58		<b>410,000.00</b>
			<b>\$ 1,380,656</b>	<b>\$ 975,434</b>	<b>\$ 1,221,925</b>
<b>Paid by Federal Grants Fund</b>					
3-5110-103-121-	6.0	TITLE II CLASSROOM TEACHER-	\$ 216,440.00	\$ 215,795.20	<b>\$ 252,257.60</b>
3-5110-103-125-		NEW TEACHER ORIENTATION PAY	\$ 430.00	\$ 429.77	<b>\$ 600.00</b>
3-5110-103-162-		SUBSTITUTE(REG ABSENCE) TIT	\$ 17,566.00	\$ 14,168.00	<b>\$ 15,000.00</b>
3-5110-103-163-		SUBSTITUTE/WORKSHOP K-3/ENG	\$ 35,854.00	\$ 24,976.00	<b>\$ 50,730.00</b>
3-5110-103-167-		ASSISTANT SUBSTITUTING FOR TEACHER	\$ 100.00	\$ -	<b>\$ -</b>
3-5110-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$ 13,677.00	\$ 13,676.64	<b>\$ 16,144.48</b>
3-5110-103-187-		DIFFERENTIAL PAY	\$ -	\$ -	<b>\$ -</b>
3-5110-103-196-		STIPEND-WORKSHOP K-3 ENGL S	\$ 13,966.00	\$ 8,700.00	<b>\$ -</b>
3-5110-103-211-		TITLE II SOCIAL SECURITY -	\$ 22,800.00	\$ 20,879.34	<b>\$ 25,607.02</b>
3-5110-103-221-		TITLE II RETIREMENT CONTRIB	\$ 34,808.00	\$ 33,952.65	<b>\$ 39,247.40</b>
3-5110-103-231-		TITLE II HEALTH INSURANCE -	\$ 36,344.00	\$ 33,747.48	<b>\$ 44,440.00</b>
3-5110-103-232-		WORKERS COMPENSATION TITLE	\$ 3,129.00	\$ 1,112.17	<b>\$ 2,500.00</b>
3-5110-103-312-		WORKSHOP EXPENSE-TITLE II/K	\$ 2,095.00	\$ 2,095.00	<b>\$ 3,750.00</b>
3-5110-103-352-		EMPLOYEE EDUCATION REIMBURSEMENT	\$ 3,305.00	\$ -	<b>\$ 3,500.00</b>
3-5117-103-121-	2.0	MATH/SCIENCE TEACHER - TITL	\$ 92,400.00	\$ 91,820.22	<b>\$ -</b>
3-5117-103-125-		NEW TEACHER ORIENTATION	\$ 860.00	\$ 859.54	<b>\$ -</b>
3-5117-103-162-		SUBSTITUTE(REG ABSENCE) TIT	\$ 3,595.00	\$ 1,771.00	<b>\$ -</b>
3-5117-103-163-		SUBSTITUTE TEACHER- STAFF D	\$ 3,500.00	\$ 1,747.41	<b>\$ 11,100.00</b>
3-5117-103-181-		LOCAL SUPPLEMENT	\$ 5,821.00	\$ 5,821.20	<b>\$ -</b>
3-5117-103-196-		STIPEND FOR WORKSHOP ON MAT	\$ 9,600.00	\$ 3,675.00	<b>\$ -</b>
3-5117-103-211-		EMPLOYER'S SOC SECURITY-MAT	\$ 8,857.00	\$ 7,944.60	<b>\$ 849.15</b>
3-5117-103-221-		EMPLOYER'S RET CONTRIB -MAT	\$ 15,465.00	\$ 14,549.45	<b>\$ -</b>
3-5117-103-231-		EMPLOYER-PAID HEALTH IN-MAT	\$ 15,576.00	\$ 12,979.80	<b>\$ -</b>
3-5117-103-232-		WORKERS COMPENSATION	\$ 1,345.00	\$ 1,345.12	<b>\$ -</b>
3-5117-103-312-		STAFF DEVELOPMENT - MATH/SC	\$ 11,500.00	\$ 10,250.00	<b>\$ -</b>
3-6110-103-131-		TITLE II CURRICULUM SPECIAL	\$ -	\$ -	<b>\$ -</b>
3-6110-103-135-	4.5	LEAD TEACHER COACH - TITLE II	\$ 195,482.00	\$ 195,078.56	<b>\$ 342,230.37</b>
3-6110-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$ 17,308.00	\$ 17,307.62	<b>\$ 31,649.01</b>
3-6110-103-184-		TITLE II CURRICULUM SPECIAL	\$ 3,621.00	\$ 4,705.77	<b>\$ 7,481.08</b>
3-6110-103-211-		TITLE II CURRICULUM SPECIAL	\$ 16,555.00	\$ 15,294.64	<b>\$ 29,055.78</b>
3-6110-103-221-		TITLE II CURRICULUM SPECIAL	\$ 30,795.00	\$ 30,738.00	<b>\$ 55,414.95</b>
3-6110-103-231-		TITLE II CURRICULUM SPECIAL	\$ 23,364.00	\$ 23,363.64	<b>\$ 41,662.50</b>
3-6110-103-232-		TITLE II CURRICULUM SPECIAL	\$ 1,957.00	\$ 1,247.28	<b>\$ 2,500.00</b>
3-6117-103-131-		TITLE II CURRICULUM SPECIAL	\$ -	\$ -	<b>\$ -</b>
3-6117-103-135-	3.0	LEAD TEACHER/COACH	\$ 90,110.00	\$ 90,110.00	<b>\$ -</b>
3-6117-103-181-		SUPPLEMENTAL PAY-EDUC. TECH	\$ 7,569.00	\$ 7,569.26	<b>\$ -</b>
3-6117-103-184-		LONGEVITY PAY-EDUCATIONAL T	\$ 2,165.00	<b>\$ 1,080.04</b>	<b>\$ -</b>
3-6117-103-211-		EMPLOYER'S SOCIAL SECURITY	\$ 7,638.00	\$ 7,333.64	<b>\$ -</b>
3-6117-103-221-		EMPLOYER'S RETIREMENT CONTR	\$ 14,208.00	\$ 14,208.00	<b>\$ -</b>
3-6117-103-231-		EMPLOYER PAID HEALTH INSURA	\$ 10,384.00	\$ 10,383.85	<b>\$ -</b>
3-6117-103-232-		WORKERS COMPENSATION	\$ 902.00	\$ 652.68	<b>\$ -</b>
3-6200-103-361-		TITLE II MEMBERSHIP-SPEC PO	\$ 19,092.00	\$ 19,092.00	<b>\$ 9,346.00</b>
3-8100-103-392-		TITLE II PAYMENT TO OTHER G	\$ 15,749.00	\$ 14,973.58	<b>\$ 15,852.06</b>
3-8200-103-399-		TITLE II FUNDS LEFT UNBUDGE	\$ 354,723.58	\$ -	<b>\$ 221,007.60</b>
		<b>Total Federal Grants Fund</b>	<b>\$ 1,380,656</b>	<b>\$ 975,434</b>	<b>\$ 1,221,925</b>



# 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.

PRC 104 - Title III - Language Acquisition					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-104-000-		REVENUE	216,520.00	214,740.27	<b>214,797.00</b>
3-3600-104-000-		REVENUE-CARRYOVER	95,667.92		<b>94,194.39</b>
			<b>\$ 312,188</b>	<b>\$ 214,740</b>	<b>\$ 308,991</b>



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Paid by Federal Grants Fund					
3-5270-104-135-	1.0	LEAD TEACHER -LANGUAGE ACQU	\$ 47,100.00	\$ 47,100.00	\$ 47,571.00
3-5270-104-142-	0.9	INSTRUCTIONAL ASSISTANT - E	\$ -	\$ -	\$ -
3-5270-104-144-		TRANSLATOR/INTERPRETER	\$ -	\$ -	\$ -
3-5270-104-151-	1.0	OFFICE PERSONNEL-LANGUAGE A	\$ 26,178.00	\$ 26,177.88	\$ 26,439.60
3-5270-104-163-		SUBSTITUTE TEACHER-STAFF DE	\$ 231.00	\$ 231.00	\$ -
3-5270-104-181-		SUPPLEMENTAL PAY-LANGUAGE A	\$ 7,812.00	\$ 7,811.96	\$ 7,890.04
3-5270-104-184-		LONGEVITY PAY - ESL	\$ 589.00	\$ 589.00	\$ 594.89
3-5270-104-199-		OVERTIME PAY - ESL	\$ -	\$ -	\$ -
3-5270-104-211-		EMPLOYER'S SOC SECURITY-TRA	\$ 6,266.00	\$ 6,245.28	\$ 6,310.92
3-5270-104-221-		EMPLOYER'S RET CONTRIB -TRA	\$ 11,623.00	\$ 11,622.86	\$ 12,036.10
3-5270-104-231-		EMPLOYER-PAID HEALTH IN-TRA	\$ 5,192.00	\$ 5,191.92	\$ 11,110.00
3-5270-104-232-		WORKERS COMP-LANGUAGE ACQUI	\$ 326.00	\$ 325.64	\$ -
3-5270-104-312-		STAFF DEVELOPMENT,WORKSHOP	\$ 15,440.00	\$ 185.20	\$ -
3-5270-104-332-		MILEAGE REIMBURSEMENT - ESL	\$ 3,000.00	\$ 326.29	\$ 1,500.00
3-5270-104-411-		SUPPLIES - ESL	\$ -	\$ -	\$ -
3-5270-104-462-		INVENTORY FURNITURE/EQUIPME	\$ -	\$ -	\$ -
3-5330-104-142-		INSTRUCTIONAL ASSISTANT - ESL	\$ 17,243.00	\$ 17,154.65	\$ 17,419.50
3-5330-104-163-		STAFF DEVELOPMENT SUB - ESL	\$ 15,000.00	\$ 2,987.11	\$ 15,000.00
3-5330-104-181-		LOCAL SUPPLEMENT	\$ 1,857.00	\$ 1,857.20	\$ 1,875.70
3-5330-104-184-		LONGEVITY PAY	\$ 259.00	\$ 258.65	\$ 261.29
3-5330-104-196-		STIPEND FOR STAFF DEVELOPMENT-ESL	\$ 167.00	\$ 166.60	\$ 5,000.00
3-5330-104-211-		EMPLOYER' SOC SECURITY	\$ 2,641.00	\$ 1,499.77	\$ 3,026.07
3-5330-104-221-		EMPLOYER'S RET CONTRIBUTION	\$ 2,779.00	\$ 2,742.10	\$ 5,771.29
3-5330-104-231-		HOSPITALIZATION	\$ 5,192.00	\$ 4,326.60	\$ 5,555.00
3-5330-104-232-		WORKERS COMPENSATION	\$ 220.00	\$ 220.04	\$ 5,200.00
3-5330-104-311-		CONTRACTED SERVICES - ESL	\$ -	\$ -	\$ -
3-5330-104-312-		WORKSHOP EXPENSES	\$ -	\$ -	\$ 15,000.00
3-5330-104-333-		FIELD TRIPS	\$ 1,000.00	\$ 105.63	\$ 500.00
3-5330-104-411-		SUPPLIES	\$ 32,803.00	\$ 11,918.36	\$ 7,000.00
3-5330-104-418-		COMPUTER SOFTWARE	\$ 9,600.00	\$ 9,600.00	\$ 17,700.00
3-5330-104-462-		INVENTORIED EQUIPMENT - MIGRANT PRO	\$ 5,000.00	\$ 3,995.04	\$ 1,500.00
3-5880-104-144-		FAMILY SCHOOL LIAISON FOR ESL PROGR	\$ 30,955.00	\$ 29,849.78	\$ -
3-5880-104-181-		LOCAL SUPPLEMENT	\$ 3,203.00	\$ 3,202.26	\$ -
3-5880-104-199-		OVERTIME PAY	\$ 211.00	\$ 211.08	\$ -
3-5880-104-211-		EMPLOYER' SOC SECURITY	\$ 2,629.00	\$ 2,045.62	\$ -
3-5880-104-221-		EMPLOYER'S RET CONTRIBUTION	\$ 4,891.00	\$ 4,733.35	\$ -
3-5880-104-231-		HOSPITALIZATION	\$ 5,192.00	\$ 5,191.92	\$ -
3-5880-104-232-		WORKERS COMPENSATION	\$ 217.00	\$ 216.78	\$ -
3-5880-104-311-		CONTRACTED SERVICES-PARENTAL INVOL	\$ 4,453.00	\$ 2,727.00	\$ -
3-5880-104-312-		PARENTAL INVOLVEMENT WORKSHOPS	\$ 1,000.00	\$ 786.32	\$ 1,000.00
3-6550-104-171-		BUS DRIVER - REMEDIATION PROGRAMS	\$ 200.00	\$ -	\$ 200.00
3-6550-104-211-		EMPLOYER' SOC SECURITY	\$ 15.00	\$ -	\$ 15.30
3-8100-104-392-		INDIRECT COST	\$ 4,147.00	\$ 3,256.38	\$ 3,510.12
3-8100-104-472-		SALES AND USE TAX REFUND	\$ (119.00)	\$ (119.00)	\$ (120.00)
3-8200-104-399-		UNBUDGETED FEDERAL	\$ 37,675.92	\$ -	\$ 90,124.57
		<b>Total Federal Grants Fund</b>	<b>\$ 312,188</b>	<b>\$ 214,740</b>	<b>\$ 308,991</b>



# 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 2013-14 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.

PRC 105 - ESEA Title I - School Improvement					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-105-000-		REVENUE			188,080.00
3-3600-105-000-		REVENUE-CARRYOVER	6,078.46	6,070.84	7.62
			<b>\$ 6,078</b>	<b>\$ 6,071</b>	<b>\$ 188,088</b>
<b>Paid by Federal Grants Fund</b>					
3-5310-105-311-		ALT CONTRACTED SERVICES	\$ -	\$ -	\$ 10,000.00
3-5310-105-411-		ALT SUPPLIES AND MATERIALS PBIS	\$ -	\$ -	\$ 4,000.00
3-5310-105-462-		ALT INVENTORIED EQUIPMENT	\$ -	\$ -	\$ 53,547.80
3-5314-105-142-		ISS ASSISTANT	\$ -	\$ -	\$ 5,775.87
3-5314-105-181-		LOCAL SUPPLEMENT	\$ -	\$ -	\$ 622.06
3-5314-105-211-		FICA	\$ -	\$ -	\$ 489.44
3-5314-105-221-		EMPLOYERS RETIREMENT	\$ -	\$ -	\$ 939.86
3-5314-105-231-		EMPLOYERS HOSPITALIZATION	\$ -	\$ -	\$ 1,638.35
3-5314-105-232-		WORKERS COMP	\$ -	\$ -	\$ 57.76
3-5330-105-135-		HS CURRICULUM INSTR. COACH	\$ -	\$ -	\$ 38,160.00
3-5330-105-163-		REMEDIAL/SUPPL K-12 SUBS	\$ -	\$ -	\$ 3,716.00
3-5330-105-181-		LOCAL SUPPLEMENT	\$ -	\$ -	\$ 3,205.44
3-5330-105-184-		LONGEVITY	\$ -	\$ -	\$ 572.40
3-5330-105-211-		EMPLOYERS FICA	\$ -	\$ -	\$ 3,492.52
3-5330-105-221-		EMPLOYERS RETIREMENT	\$ -	\$ -	\$ 6,160.67
3-5330-105-231-		EMPLOYERS HOSPITALIZATION	\$ -	\$ -	\$ 5,285.00
3-5330-105-232-		WORKERS COMPENSATION-REMEDIAL	\$ -	\$ -	\$ 381.60
3-5330-105-311-		CONTRACTED SERVICES	\$4,994.00	\$4,993.69	\$ 34,000.00
3-5330-105-312-		REMEDIAL/SUPPL K-12	\$ -	\$ -	\$ 5,600.00
3-5330-105-413-		REMEDIAL/SUPPL OTHER TEXTBOOKS	\$ -	\$ -	\$ 4,133.29
3-5336-105-163-		TITLE I STAFF DEV REG SUB PAID BY SCH	\$1,371.00	\$1,365.00	
3-5336-105-211-		EMPLOYERS SOC SECURITY	\$ 105.00	\$ 104.40	
3-5880-105-411-		PI SUPPLIES	\$ -	\$ -	\$ 4,000.00
3-8100-105-392-		INDIRECT COST-TITLE 1 SCHOOL	\$ 23.00	\$ 22.91	\$ 2,309.56
3-8100-105-472-		SALES AND USE TAX REFUND	\$ (415.00)	\$ (415.16)	
3-8200-105-399-		UNBUDGETED - TITLE 1 SCH IM	\$ 0.46	\$ -	
		<b>Total Federal Grants Fund</b>	<b>\$ 6,078</b>	<b>\$ 6,071</b>	<b>\$ 188,088</b>



# PRC 108

## Educational Technology Competitive- Impact V

The Educational Technology Impact V, Title II, Part D grant provides funds to improve student academic achievement through the use of technology in schools; to assist all students in becoming technologically literate; and to encourage the effective integration of technology with teacher training and curriculum development to establish successful research-based instructional methods.

In late 2010-11 Enka High School and Owen Middle School received awards based on their schools application. No funds were budgeted or used during the 2010-11 year since the funds were not distributed to local units until June 2011. In 2011-12, funds were used for educator training and development. An additional \$335,897 was awarded in 2011-12 for phase II of this grant, allowing the schools involved to purchase needed technology and equipment. These funds expired September 30, 2013.

PRC 108- Educational Technology				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-108-000-	REVENUE			
3-3600-108-000-	REVENUE-CARRYOVER	449,944.97	281,706.51	168,674.00
		<b>\$ 449,945</b>	<b>\$ 281,707</b>	<b>\$ 168,674</b>
<b>Paid by Federal Grants Fund</b>				
3-5860-108-163-	SUBSTITUTE TEACHER-STAFF DEVELOPMENT	\$ 6,489.00	\$ 6,489.00	
3-5860-108-211-	EMPLOYER'S SOCIAL SECURITY - ED TECH	\$ 497.00	\$ 496.48	
3-5860-108-232-	WORKERS COMPENSATION	\$ 24.00	\$ 24.36	
3-5860-108-311-	EDUCATION TECHNOLOGY - CONTRACTED SERV	\$ 14,628.00	\$ 13,583.34	\$ 669.94
3-5860-108-312-	EDUCATION TECHNOLOGY - WORKSHOPS/TRAV	\$ 58,303.00	\$ 38,660.77	\$ 20,000.37
3-5860-108-352-	EDUCATION TECHNOLOGY - WORKSHOPS/TRAV	\$ 161,290.00	\$ 40,469.92	\$ 42,000.00
3-5860-108-418-	IMPACT V- COMPUTER SOFTWARE	\$ 27,797.00	\$ 27,485.71	\$ 12,000.00
3-5860-108-422-	COMPUTER REPAIR PARTS/MATERIALS	\$ 338.00	\$ 338.03	
3-5860-108-462-	INVENTORY FURN/EQUIP	\$ 174,712.00	\$ 151,067.90	\$ 91,310.70
3-8100-108-392-	INSTRUCTIONAL TECH - INDIRECT COSTS	\$ 6,907.00	\$ 4,131.85	\$ 2,692.92
3-8100-108-472-	SALES AND USE TAX REFUND	\$ (1,041.00)	\$ (1,040.85)	
3-8200-108-399-	UNBUDGETED FUNDS	\$ 0.97	\$ -	
	<b>Total Federal Grants Fund</b>	<b>\$ 449,945</b>	<b>\$ 281,707</b>	<b>\$ 168,674</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.

PRC 114- IDEA, Part B Risk				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-114-000-	REVENUE	38,921.00	33,158.73	
3-3600-114-000-	REVENUE-CARRYOVER			
		<b>\$38,921</b>	<b>\$33,159</b>	
<b>Paid by Federal Grants Fund</b>				
3-5210-114-184-	LONGEVITY-RISK POOL GRANT	\$0.00	\$47.51	
3-5212-114-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$7,998.00	\$7,891.29	
3-5212-114-181-	SUPPLEMENTAL PAY-SELF CONTAINED	\$1,107.00	\$1,106.88	
3-5212-114-184-	LONGEVITY PAY	\$121.00	\$121.24	
3-5212-114-199-	OVERTIME-SUB FOR SELF-CONTAINED ASST 060	\$15.00	\$11.61	
3-5212-114-211-	EMPLOYERS SOCIAL SECURITY	\$707.00	\$692.51	
3-5212-114-232-	EMPLOYER'S RET CONTRIB - SELF CONTAINED	\$1,315.00	\$1,299.33	
3-5212-114-231-	EMPLOYERS HEALTH INSURANCE	\$2,077.00	\$1,135.68	
3-5212-114-232-	WORKERS COMPENSATION	\$93.00	\$93.26	
3-5212-114-462-	INVENTORY FURNITURE/EQUIPMENT	\$3,812.00	\$3,812.40	
3-5240-114-311-	CONTRACTED SERVICES-RISK POOL GRANT	\$725.00	\$625.00	
3-5840-114-311-	CONTRACTED SERVICES-RISK POOL GRANT	\$20,973.00	\$16,344.00	
3-8100-114-472-	SALES AND USE TAX REFUND	(\$22.00)	(\$21.98)	
3-8200-114-399-	UNBUDGETED FEDERAL FUNDS	\$0.50	\$0.00	
	<b>Total Federal Grants Fund</b>	<b>\$38,921.50</b>	<b>\$33,159</b>	





# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-118-000-	REVENUE	135,850.00	171,701.02	
3-3600-118-000-	REVENUE-CARRYOVER	79,691.95		<b>7,376.23</b>
		<b>\$ 215,542</b>	<b>\$ 171,701</b>	<b>\$ 7,376</b>
<b>Paid by Federal Grants Fund</b>				
3-5210-118-131-	INSTRUCTIONAL SUPPORT SALARY	\$ 54,360.00	\$ 54,360.00	\$ -
3-5210-118-163-	SUBSTITUTE FOR STAFF DEVELOPMENT ABSENCE	\$ 4,576.00	\$ 3,094.00	\$ -
3-5210-118-181-	SPECIAL EDUCATION LOCAL SUPPLEMENT	\$ 4,566.00	\$ 4,566.24	\$ -
3-5210-118-184-	LONGEVITY PAY- PRC 118	\$ 1,224.00	<b>\$ 1,223.10</b>	\$ -
3-5210-118-187-	SPECIAL SRVCS STAFF SUPPLEMENTARY PAY	\$ 5,436.00	\$ 5,436.00	\$ -
3-5210-118-211-	EMPLOYER'S SOCIAL SECURITY	\$ 5,367.00	<b>\$ 4,672.50</b>	\$ -
3-5210-118-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 9,333.00	\$ 9,332.79	\$ -
3-5210-118-231-	EMPLOYER-PAID HEALTH INSURANCE PREMIUMS	\$ 5,192.00	\$ 5,191.92	\$ -
3-5210-118-232-	WORKER'S COMPENSATION PREMIUMS	\$ 733.00	\$ 733.12	\$ -
3-5210-118-312-	WORKSHOP EXPENSES	\$ 35,131.00	\$ 34,203.50	<b>\$2,996.32</b>
3-5210-118-332-	MILEAGE REIMB.- NON STAFF DEVELOP TRAVEL	\$ 6,700.00	\$ 6,368.26	\$ -
3-5210-118-411-	SUPPLIES	\$ 31,837.00	\$ 27,818.44	<b>\$4,261.68</b>
3-5210-118-461-	NON INVENTORY FURNITURE/EQUIPMENT	\$ 1,401.00	\$ 1,400.36	\$ -
3-5210-118-462-	INVENTORY FURNITURE/ EQUIPMENT	\$ 2,244.00	\$ 2,243.77	\$ -
3-6200-118-184-	LONGEVITY PAY- OFFICE PERSONNEL	\$ -	\$ -	\$ -
3-6201-118-151-	OFFICE PERSONNEL- SPEC. POP. SUPPORT	\$ 5,873.00	\$ 5,872.32	\$ -
3-6201-118-181-	EMPLOYER-PAID HEALTH INSURANCE PREMIUMS	\$ 632.00	\$ 632.45	\$ -
3-6201-118-184-	LONGEVITY	\$ 264.00	\$ 264.25	\$ -
3-6201-118-211-	EMPLOYER'S SOCIAL SECURITY	\$ 518.00	\$ 513.67	\$ -
3-6201-118-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 963.00	\$ 963.28	\$ -
3-6201-118-231-	EMPLOYER-PAID HEALTH INSURANCE PREMIUMS	\$ 1,038.00	\$ 1,038.36	\$ -
3-6201-118-232-	WORKERS' COMPENSATION PREMIUMS	\$ 69.00	\$ 69.01	\$ -
3-8100-118-392	INDIRECT COST PAYMENTS	\$ 2,722.00	\$ 1,802.74	<b>\$ 118.23</b>
3-8100-118-472-	SALES AND USE TAX REFUND	\$ (99.00)	\$ (99.08)	\$ -
3-8200-118-399-	UNBUDGETED FEDERAL FUNDS	\$ 35,461.95	\$ -	\$ -
	<b>Total Federal Grants Fund</b>	<b>\$215,542</b>	<b>\$171,701</b>	<b>\$7,376</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.

PRC 119- IDEA Preschool Part B				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-119-000-	REVENUE	50,000.00	59,985.58	
3-3600-119-000-	REVENUE-CARRYOVER	56,688.85		27,101.17
		<b>\$ 106,689</b>	<b>\$ 59,986</b>	<b>\$ 27,101</b>
<b>Paid by Federal Grants Fund</b>				
3-5210-119-196-	STIPEND	\$ 100.00	\$ 100.00	\$ -
3-5210-119-211-	EMPLOYERS SOCIAL SECURITY	\$ 8.00	\$ 7.65	\$ -
3-5210-119-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 14.00	\$ 14.23	\$ -
3-5210-119-312-	WORKSHOP EXPENSES	\$ 26,997.00	\$ 1,181.68	\$ -
3-5231-119-121-	PRESCHOOL TEACHER	\$ 31,472.00	\$ 31,472.00	\$ 15,835.00
3-5231-119-181-	LOCAL SUPPLEMENT	\$ 406.00	\$ 405.40	\$ 1,013.50
3-5231-119-211-	EMPLOYERS SOCIAL SECURITY	\$ 2,439.00	\$ 2,248.69	\$ 1,288.92
3-5231-119-221-	EMPLOYERS RETIREMENT	\$ 4,536.00	\$ 4,536.12	\$ 2,458.20
3-5231-119-231-	HEALTH INSURANCE	\$ 3,029.00	\$ 3,028.62	\$ 2,777.50
3-5231-119-232-	WORKERS COMPENSATION	\$ 383.00	\$ 383.29	\$ -
3-5235-119-163-	SUBSTITUTE FOR STAFF DEVELOPMENT ABSENCE	\$ -	\$ -	\$ -
3-5235-119-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	\$ -
3-5235-119-232-	WORKERS COMPENSATION	\$ 1.00	\$ 0.52	\$ -
3-5235-119-311-	CONTRACTED SERVICE-PRESCHOOL ASSESSMENT	\$ -	\$ -	\$ -
3-5235-119-312-	WORKSHOP EXPENSE-PRESCHOOL ASSESSMENT G	\$ 3,165.00	\$ 3,164.77	\$ 3,728.05
3-5235-119-411-	SUPPLIES-PRESCHOOL ASSESSMENT GRANT	\$ 1,219.00	\$ 934.04	\$ -
3-5235-119-418-	COMPUTER SOFTWARE	\$ -	\$ -	\$ -
3-5235-119-462-	INVENTORIED EQUIPMENT - PRESCHOOL PROGRA	\$ 11,942.00	\$ 11,941.20	\$ -
3-8100-119-392-	INDIRECT COST	\$ 1,335.00	\$ 926.32	\$ -
3-8100-119-472-	SALES TAX REFUND	\$ (358.00)	\$ (358.43)	\$ -
3-8200-119-399-	UNBUDGETED FEDERAL RESERVE	\$ 20,000.85	\$ -	\$ -
	<b>Total Federal Grants Fund</b>	<b>\$ 106,689</b>	<b>\$ 59,986</b>	<b>\$ 27,101</b>

# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-143-000-		REVENUE			
3-3600-143-000-		REVENUE-CARRYOVER	949,240.19	\$ 847,549.53	115,283.34
			<b>\$ 949,240</b>	<b>\$ 847,550</b>	<b>\$ 115,283</b>
<b>Paid by Federal Grants Fund</b>					
3-5110-143-187-		DIFFERENTIAL PAY	\$ 1,733.00	\$ 1,272.11	\$ -
3-5110-143-211-		REGULAR CLASSROOM INSTR - SOCIAL SEC	\$ 133.00	\$ 97.32	\$ -
3-5110-143-221-		REGULAR CLASSROOM INSTR - RETIREMENT	\$ 247.00	\$ 181.01	\$ -
3-5113-143-187-		DIFFERENTIAL PAY	\$ -	\$ -	\$ -
3-5113-143-211-		PHYSICAL EDUCATION - SOCIAL SECURITY	\$ -	\$ -	\$ -
3-5113-143-221-		PHYSICAL EDUCATION - RETIREMENT	\$ -	\$ -	\$ -
3-5113-143-231-		PHYSICAL EDUCATION - HEALTH INSURANCE	\$ 1,298.00	\$ 1,297.98	\$ -
3-5113-143-232-		EMPLOYER'S WORKERS' COMP	\$ 9.00	\$ 8.68	\$ -
3-5117-143-183-		SIGNING BONUS	\$ 700.00	\$ 700.00	\$ -
3-5117-143-187-		DIFFERENTIAL PAY	\$ 507.00	\$ 506.72	\$ -
3-5117-143-211-		EMPLOYER'S SOCIAL SECURITY	\$ 93.00	\$ 92.31	\$ -
3-5117-143-221-		MATH/SCIENCE RETIREMENT CONTRIBUTION	\$ 172.00	\$ 171.71	\$ -
3-5117-143-232-		MATH/SCIENCE INSTR - WORKERS COMP	\$ 60.00	\$ 59.64	\$ -
3-5121-143-121-	1	CTE TEACHER	\$ 30,800.00	\$ 30,800.00	\$ 3,080.00
3-5121-143-181-		LOCAL SUPPLEMENT	\$ 1,941.00	\$ 1,940.40	\$ 194.04
3-5121-143-187-		DIFFERENTIAL PAY	\$ 2,464.00	\$ 2,464.00	\$ -
3-5121-143-211-		EMPLOYERS SOCIAL SECURITY	\$ 2,693.00	\$ 2,639.10	\$ 250.46
3-5121-143-221-		EMPLOYERS RETIREMENT COST	\$ 5,010.00	\$ 5,009.50	\$ 477.68
3-5121-143-231-		REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 5,192.00	\$ 5,191.92	\$ 444.40
3-5121-143-232-		WORKERS COMPENSATION PREMIUMS	\$ 229.00	\$ 228.64	\$ -

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3-5122-143-187-	DIFFERENTIAL PAY	\$ 3,600.00	\$ 3,600.00	\$ -
3-5122-143-211-	BUSINESS TEACHER SOCIAL SECURITY	\$ 275.00	\$ 275.40	\$ -
3-5122-143-221-	BUSINESS TEACHER RETIREMENT CONTRIBUTION	\$ 512.00	\$ 512.30	\$ -
3-5122-143-232-	EMPLOYER'S WORKERS' COMP	\$ 27.00	\$ 26.71	\$ -
3-5123-143-183-	SIGNING BONUS	\$ 2,500.00	\$ 2,500.00	\$ -
3-5123-143-187-	DIFFERENTIAL PAY	\$ 3,762.00	\$ 3,761.60	\$ -
3-5123-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 479.00	\$ 478.96	\$ -
3-5123-143-221-	FAMILY/CONSUMER SCIENCE RETIREMENT	\$ 891.00	\$ 891.06	\$ -
3-5123-143-232-	EMPLOYER'S WORKERS' COMP	\$ 33.00	\$ 32.67	\$ -
3-5213-143-187-	DIFFERENTIAL PAY	\$ 3,060.00	\$ 3,059.50	\$ -
3-5213-143-211-	RESOURCE TEACHER SOCIAL SECURITY	\$ 234.00	\$ 234.04	\$ -
3-5213-143-221-	RESOURCE TEACHER RETIREMENT CONTRIBUTION	\$ 435.00	\$ 435.35	\$ -
3-5218-143-183-	SIGNING BONUS	\$ 2,500.00	\$ 2,500.00	\$ -
3-5218-143-187-	DIFFERENTIAL PAY	\$ 3,426.00	\$ 3,425.60	\$ -
3-5218-143-211-	EXCEPTIONAL CHILD TEACHER-SOCIAL SEC	\$ 453.00	\$ 453.36	\$ -
3-5218-143-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 844.00	\$ 843.26	\$ -
3-5218-143-232-	EMPLOYER'S WORKERS' COMP	\$ 20.00	\$ 19.42	\$ -
3-5310-143-121-	TEACHER	\$ 121,490.00	\$ 121,427.50	\$ 15,537.00
3-5310-143-162-	SUBSTITUTE TEACHER- REGULAR ABSENCE CHS	\$ 1,530.00	\$ 1,529.50	\$ -
3-5310-143-181-	LOCAL SUPPLEMENT	\$ 7,725.00	\$ 7,724.50	\$ 985.89
3-5310-143-183-	SIGNING BONUS	\$ 2,500.00	\$ 2,500.00	\$ -
3-5310-143-187-	DIFFERENTIAL PAY	\$ 17,630.00	\$ 17,629.60	\$ -
3-5310-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 11,370.00	\$ 10,890.21	\$ 1,264.02
3-5310-143-221-	EMPLOYERS RETIREMENT COST	\$ 21,252.00	\$ 21,242.77	\$ 2,410.68
3-5310-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 18,172.00	\$ 17,738.98	\$ 1,999.80
3-5310-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 1,161.00	\$ 1,161.17	\$ 866.37
3-5313-143-121-	TEACHER	\$ 30,712.00	\$ 30,556.74	\$ 3,080.00
3-5313-143-162-	SUBSTITUTE FOR STAFF DEVELOPMENT ABSENCE	\$ 616.00	\$ 616.00	\$ -
3-5313-143-181-	LOCAL SUPPLEMENT	\$ 1,940.00	\$ 1,940.40	\$ 194.04
3-5313-143-187-	DIFFERENTIAL PAY	\$ 2,464.00	\$ 2,464.00	\$ -
3-5313-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 2,734.00	\$ 2,678.76	\$ 250.46
3-5313-143-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 4,997.00	\$ 4,987.84	\$ 477.68
3-5313-143-231-	HEALTH INSURANCE	\$ 3,894.00	\$ 3,893.94	\$ 444.40
3-5314-143-142-	TEACHER ASSISTANT	\$ 5,635.00	\$ 5,519.46	\$ -
3-5314-143-181-	LOCAL SUPPLEMENT PAID SEMI-MONTHLY	\$ 601.00	\$ 600.59	\$ -
3-5314-143-199-	OVERTIME	\$ 15.00	\$ 15.25	\$ -
3-5314-143-211-	EMPLOYER'S SOCIAL SECURITY-ALT SUSPENSIO	\$ 478.00	\$ 463.05	\$ -
3-5314-143-221-	EMPLOYERS RETIREMENT COST	\$ 890.00	\$ 873.09	\$ -
3-5314-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 1,778.00	\$ 1,778.43	\$ -
3-5314-143-232-	EMPLOYER'S WORKERS' COMP	\$ 77.00	\$ 76.53	\$ -
3-5317-143-121-	MATH/SCIENCE TEACHER	\$ 70,662.00	\$ 70,494.94	\$ 7,385.00
3-5317-143-162-	SUBSTITUTE TEACHER- REGULAR ABSENCE CHS	\$ 942.00	\$ 941.50	\$ -
3-5317-143-167-	TEACHER ASSISTANT SUBBING FOR TEACHER	\$ 143.00	\$ 143.26	\$ -
3-5317-143-181-	LOCAL SUPPLEMENT	\$ 5,470.00	\$ 5,470.50	\$ 194.04
3-5317-143-184-	LONGEVITY PAY	\$ 646.00	\$ 645.75	\$ -
3-5317-143-187-	DIFFERENTIAL PAY	\$ 13,242.00	\$ 13,241.60	\$ -
3-5317-143-211-	EMPLOYERS SOCIAL SECURITY	\$ 6,970.00	\$ 6,709.00	\$ 579.79
3-5317-143-221-	EMPLOYERS RETIREMENT COST	\$ 12,810.00	\$ 12,806.30	\$ 1,105.78
3-5317-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 10,384.00	\$ 9,951.18	\$ 888.80
3-5317-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 65.00	\$ 65.23	\$ -

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3-5318-143-121-	DAY TREATMENT CLASS TEACHER	\$ 16,940.00	\$ 16,927.50	\$ <b>1,694.00</b>
3-5318-143-162-	SUBSTITUTE TEACHER- REGULAR ABSENCE CHS	\$ 319.00	\$ 318.50	\$ -
3-5318-143-181-	LOCAL SUPPLEMENT	\$ 1,067.00	\$ 1,067.20	\$ <b>106.72</b>
3-5318-143-187-	DIFFERENTIAL PAY	\$ 1,477.00	\$ 1,476.80	\$ -
3-5318-143-211-	EMPLOYERS SOCIAL SECURITY	\$ 1,515.00	\$ 1,477.60	\$ <b>137.76</b>
3-5318-143-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ 2,773.00	\$ 2,770.82	\$ <b>262.72</b>
3-5318-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 3,029.00	\$ 3,028.70	\$ <b>222.20</b>
3-5318-143-232-	EMPLOYER'S WORKERS' COMP	\$ 9.00	\$ 8.79	\$ -
3-5319-143-232-	EMPLOYER'S WORKERS' COMP	\$ 24.00	\$ (23.19)	\$ -
3-5320-143-131-	SOCIAL WORKER	\$ 55,003.00	\$ 55,003.21	\$ <b>5,303.00</b>
3-5320-143-181-	LOCAL SUPPLEMENT	\$ 5,780.00	\$ 5,780.30	\$ <b>578.03</b>
3-5320-143-184-	LONGEVITY	\$ 2,386.00	\$ <b>2,386.35</b>	\$ -
3-5320-143-187-	DIFFERENTIAL PAY	\$ 4,242.00	\$ 4,242.40	\$ -
3-5320-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 5,157.00	\$ 5,081.23	\$ <b>449.90</b>
3-5320-143-221-	EMPLOYERS RETIREMENT COST	\$ 9,592.00	\$ 9,592.76	\$ <b>858.04</b>
3-5320-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 5,192.00	\$ 5,191.92	\$ <b>444.40</b>
3-5320-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 459.00	\$ 458.60	\$ -
3-5330-143-126-	EXTENDED CONTRACT	\$ 20,022.00	\$ 20,021.75	\$ -
3-5330-143-131-	EXTENDED CONTRACT	\$ 570.00	\$ 569.58	\$ -
3-5330-143-135-	REMEDATION SPECIALIST	\$ 39,402.00	\$ 39,402.42	\$ <b>3,816.00</b>
3-5330-143-142-	EXTENDED EMPLOYMENT	\$ 451.00	\$ 450.81	\$ -
3-5330-143-163-	SUBSTITUTE-STAFF DEV ACTIVITY-TITLE I	\$ 4,176.00	\$ 4,175.50	\$ -
3-5330-143-181-	LOCAL SUPPLEMENT	\$ 3,129.00	\$ 3,129.12	\$ -
3-5330-143-183-	BONUS PAY	\$ 50,000.00	\$ -	\$ -
3-5330-143-184-	LONGEVITY	\$ 572.00	\$ <b>572.40</b>	\$ -
3-5330-143-187-	DIFFERENTIAL PAY	\$ 3,017.00	\$ 3,016.80	\$ -
3-5330-143-196-	STIPEND FOR WORKSHOP PARTICIPANTS-TITLE I	\$ 1,000.00	\$ 1,000.00	\$ <b>37,000.00</b>
3-5330-143-211-	EMPLOYERS SOCIAL SECURITY	\$ 9,359.00	\$ 5,390.27	\$ <b>3,122.42</b>
3-5330-143-221-	EMPLOYERS RETIREMENT COST	\$ 16,815.00	\$ 9,699.62	\$ <b>5,955.05</b>
3-5330-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 5,196.00	\$ <b>5,195.95</b>	\$ <b>444.40</b>
3-5330-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 456.00	\$ 456.07	\$ -
3-5350-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 2.00	\$ 2.39	\$ -
3-5401-143-187-	DIFFERENTIAL PAY	\$ 6,448.00	\$ 6,447.60	\$ -
3-5401-143-211-	SUPPLEMENTAL PAY-EMPLOYERS SOCIAL SECTY	\$ 493.00	\$ 493.20	\$ -
3-5401-143-221-	SUPPLEMENTAL PAY-EMPLOYERS RETIREMENT	\$ 918.00	\$ 917.52	\$ -
3-5401-143-232-	EMPLOYER'S WORKERS' COMP	\$ 47.00	\$ 47.30	\$ -
3-5402-143-187-	DIFFERENTIAL PAY	\$ 5,519.00	\$ 5,518.70	\$ -
3-5402-143-211-	SUPPLEMENTAL PAY-EMPLOYERS SOCIAL SECTY	\$ 422.00	\$ 422.18	\$ -
3-5402-143-221-	SUPPLEMENTAL PAY-EMPLOYERS RETIREMENT	\$ 785.00	\$ 785.29	\$ -
3-5402-143-232-	EMPLOYER'S WORKERS' COMP	\$ 49.00	\$ 49.22	\$ -
3-5404-143-151-	SECRETARY TO COUNSELORS	\$ -	\$ -	\$ -
3-5404-143-181-	SUPPLEMENTAL PAY - TITLE 1 ARRA	\$ -	\$ -	\$ -
3-5404-143-211-	EMPLOYERS SS - SECRETARY TO COUNSELORS	\$ -	\$ -	\$ -
3-5404-143-221-	EMPLOYERS RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -
3-5404-143-231-	PHYSICAL EDUCATION - HEALTH INSURANCE	\$ -	\$ -	\$ -
3-5404-143-232-	PHYSICAL EDUCATION - WORKERS COMP	\$ 98.00	\$ 97.80	\$ -
3-5810-143-187-	DIFFERENTIAL PAY	\$ 3,266.00	\$ 3,265.60	\$ -
3-5810-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 250.00	\$ 249.90	\$ -
3-5810-143-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 465.00	\$ 464.70	\$ -
3-5810-143-232-	EMPLOYER'S WORKERS' COMP	\$ 21.00	\$ 21.22	\$ -

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3-5830-143-131-	GUIDANCE COUNSELOR	\$ 1,921.00	\$ 1,920.09	\$ <b>4,252.00</b>
3-5830-143-151-	SECRETARY	\$ 16,746.00	\$ 16,726.21	\$ -
3-5830-143-181-	SUPPLEMENTAL PAY - TITLE 1 ARRA	\$ 2,004.00	\$ 2,004.40	\$ <b>348.66</b>
3-5830-143-187-	DIFFERENTIAL PAY	\$ 6,274.00	\$ 6,273.60	\$ -
3-5830-143-199-	OVERTIME	\$ 50.00	\$ 50.12	\$ -
3-5830-143-211-	EMPLOYERS SOCIAL SECURITY	\$ 2,065.00	\$ 2,057.36	\$ <b>351.95</b>
3-5830-143-221-	EMPLOYERS RETIREMENT COST	\$ 3,842.00	\$ 3,838.39	\$ <b>671.24</b>
3-5830-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 5,192.00	\$ 3,461.28	\$ <b>444.40</b>
3-5830-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 190.00	\$ 190.22	\$ -
3-5831-143-131-	GUIDANCE COUNSELOR	\$ 36,365.00	\$ 35,685.00	\$ <b>3,965.00</b>
3-5831-143-181-	SUPPLEMENTAL PAY - TITLE 1 ARRA	\$ 3,251.00	\$ 3,251.30	\$ -
3-5831-143-187-	DIFFERENTIAL PAY	\$ 3,134.00	\$ 3,134.40	\$ -
3-5831-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 3,270.00	\$ 2,769.89	\$ <b>303.32</b>
3-5831-143-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 6,083.00	\$ 5,986.64	\$ <b>578.49</b>
3-5831-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 4,759.00	\$ <b>4,759.26</b>	\$ <b>444.40</b>
3-5831-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 299.00	\$ 298.97	\$ -
3-5863-143-146-	DISTANCE LEARNING LAB ASSISTANT	\$ 19,128.00	\$ 19,044.84	\$ -
3-5863-143-165-	SUBSTITUTE - DISTANCE LEARNING	\$ 90.00	\$ 90.16	\$ -
3-5863-143-181-	SUPPLEMENTAL PAY - TITLE 1 ARRA	\$ 2,039.00	\$ 2,039.15	\$ -
3-5863-143-199-	OVERTIME FOR TUTOR	\$ 13.00	\$ 12.90	\$ -
3-5863-143-211-	EMPLOYER'S SOC SECURITY-COMMUNITY HIGH	\$ 1,627.00	\$ 1,601.94	\$ -
3-5863-143-221-	EMPLOYERS RETIREMENT COST	\$ 3,014.00	\$ 3,002.10	\$ -
3-5863-143-231-	REGULAR CLASSROOM INSTR - HEALTH INSURAN	\$ 5,192.00	\$ 5,191.92	\$ -
3-5863-143-232-	WORKERS COMPENSATION PREMIUMS	\$ 257.00	\$ 257.47	\$ -
3-5880-143-146-	PARENTAL OUTREACH	\$ 18,334.00	\$ 18,163.76	\$ -
3-5880-143-181-	PARENTAL OUTREACH- LOCAL SUPPLEMENT	\$ 2,039.00	\$ 2,039.20	\$ -
3-5880-143-211-	EMPLOYER'S SOCIAL SECURITY	\$ 1,559.00	\$ 1,343.37	\$ -
3-5880-143-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 2,899.00	\$ 2,874.93	\$ -
3-5880-143-231-	EMPLOYER'S HOSPITALIZATION PREMIUMS	\$ 5,192.00	\$ 5,191.92	\$ -
3-5880-143-232-	WORKER'S COMP PREMIUMS	\$ 138.00	\$ 138.04	\$ -
3-8100-143-392-	INDIRECT COST	\$ 14,065.00	\$ 13,010.46	\$ <b>1,418.91</b>
3-8200-143-399-	UNBUDGETED FEDERAL FUNDS	\$ 32,970.19	\$ -	\$ -
	<b>Total Federal Grants Fund</b>	<b>\$ 949,240</b>	<b>\$ 847,550</b>	<b>\$ 115,283</b>





# PRC 155

## ARRA-

### Education Jobs

The Education Jobs grant is part of the American Recovery and Reinvestment Act (ARRA) that was awarded to help local education agencies save or create jobs. The award must be used for school-level employee compensation and benefits. Meaning that these funds may be used only to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services.

Fiscal Year's 2012 and 2013 were the final years for this funding.

PRC 155- Edu-Jobs Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>				
3-3600-155-000-	REVENUE			
3-3600-155-000-	REVENUE-CARRYOVER	2,701,946.67	2,701,946.67	
		<b>\$2,701,947</b>	<b>\$2,701,947</b>	
<b>Paid by Federal Grants Fund</b>				
3-5110-155-142-	GENERAL ASSISTANTS PAY	\$539,164.00	\$539,164.23	
3-5110-155-181-	LOCAL SUPPLEMENT-EDUCATION JOBS	\$925.00	\$924.63	
3-5110-155-184-	LONGEVITY PAY	\$0.00	<b>\$0.00</b>	
3-5110-155-199-	OVERTIME-GENERAL ASSISTANT	\$177.00	\$176.67	
3-5110-155-211-	FICA-EDUCATION JOBS	\$38,898.00	\$38,898.31	
3-5110-155-221-	RETIREMENT CONTRIBUTION- EDUCATION JOBS	\$65,248.00	\$65,247.56	
3-5110-155-231-	HOSPITALIZATION- EDUCATION JOBS	\$91,133.00	\$91,133.32	
3-5119-155-142-	GENERAL ASSISTANTS PAY	\$23,688.00	\$23,687.88	
3-5119-155-181-	GENERAL ASSISTANT LOCAL SUPPLEMENT	\$229.00	\$229.42	
3-5119-155-184-	LONGEVITY PAY	\$0.00	\$0.00	
3-5119-155-189-	DISABILITY	\$334.00	<b>\$333.67</b>	
3-5119-155-199-	GENERAL ASSISTANT OVERTIME	\$7.00	\$7.02	
3-5119-155-211-	EMPLOYER'S SOC SECURITY-GENERAL ASSISTS	\$1,742.00	<b>\$1,742.48</b>	
3-5119-155-221-	EMPLOYER'S RET CONTRIB -GENERAL ASSISTS	\$2,591.00	\$2,590.75	
3-5119-155-231-	EMPLOYER-PAID HEALTH IN-GENERAL ASSISTS	\$4,642.00	\$4,642.02	
3-5119-155-232-	GENERAL ASSIST - WORKERS COMP	(\$154.00)	(\$153.80)	

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3-5212-155-142-	INSRUCTIONAL ASSISTANT SELF CONTAINED	\$32,633.00	\$32,632.56	
3-5212-155-199-	OVERTIME-SELF CONTAINED DISABIL CLASS	\$27.00	\$26.80	
3-5212-155-211-	EMPLOYER'S SOC SECURITY-SELF CONTAINED	\$2,388.00	\$2,387.88	
3-5212-155-221-	EMPLOYER'S RET CONTRIB -SELF CONTAINED	\$4,497.00	\$4,496.92	
3-5212-155-231-	EMPLOYER-PAID HEALTH IN-SELF CONTAINED	\$7,116.00	\$7,116.43	
3-5313-155-142-	MIDDLE SCHOOL IN-SCHOOL SUSPENSION AIDE	\$12,785.00	\$12,785.32	
3-5313-155-199-	OVERTIME-MIDDLE SCHOOL ISS PERSONNEL	\$13.00	\$13.42	
3-5313-155-211-	EMPLOYER'S SOC SECURITY-MS IN-SCHL SUSPN	\$929.00	\$929.06	
3-5313-155-221-	EMPLOYER'S RET CONTRIB -MS IN-SCHL SUSPN	\$1,821.00	\$1,821.26	
3-5313-155-231-	EMPLOYER-PAID HEALTH IN-MS IN-SCHL SUSPN	\$2,890.00	\$2,890.39	
3-5314-155-142-	HIGH SCHOOL IN-SCHOOL SUSPENSION AIDE	\$12,195.00	\$12,195.25	
3-5314-155-199-	OVERTIME-HIGH SCHOOL ISS PERSONNEL	\$20.00	\$20.19	
3-5314-155-211-	EMPLOYER'S SOC SECURITY-HS IN-SCHL SUSPN	\$876.00	\$875.58	
3-5314-155-221-	EMPLOYER'S RET CONTRIB -HS IN-SCHL SUSPN	\$1,738.00	\$1,738.26	
3-5314-155-231-	EMPLOYER-PAID HEALTH IN-HS IN-SCHL SUSPN	\$2,812.00	\$2,812.29	
3-5333-155-121-	REMEDIATION TEACHER	\$0.00	\$0.00	
3-5333-155-142-	REMEDIATION ASST	\$45,314.00	\$45,313.77	
3-5333-155-181-	SUPPLEMENTARY PAY	\$153.00	\$152.94	
3-5333-155-184-	LONGEVITY PAY	\$0.00	\$0.00	
3-5333-155-199-	OVERTIME - REMEDIATION TEACHER	\$7.00	\$6.58	
3-5333-155-211-	FICA-EDUCATION JOBS	\$3,334.00	\$3,334.28	
3-5333-155-221-	RETIREMENT CONTRIBUTION- EDUCATION JOBS	\$3,960.00	\$3,960.36	
3-5333-155-231-	HOSPITALIZATION- EDUCATION JOBS	\$6,298.00	\$6,297.58	
3-5333-155-232-	WORKERS COMP	(\$1,121.00)	(\$1,120.99)	
3-5401-155-151-	SECRETARY TO THE PRINCIPAL	\$88,351.00	\$88,350.56	
3-5401-155-199-	OVERTIME FOR SEC TO THE PRINCIPAL	\$21.00	\$21.00	
3-5401-155-211-	EMPLOYER'S SOC SECURITY-SECRE TO PRINCIP	\$6,145.00	\$6,145.08	
3-5401-155-221-	EMPLOYER'S RET CONTRIB -SECRE TO PRINCIP	\$12,575.00	\$12,575.32	
3-5401-155-231-	EMPLOYER-PAID HEALTH IN-SECRE TO PRINCIP	\$10,384.00	\$10,383.84	
3-5402-155-116-	ASSISTANT PRINCIPAL SALARY-FULL LICENSE	\$0.00	\$0.00	
3-5402-155-151-	SECRETARY TO ASSISTANT PRINCIPAL(S)	\$17,910.00	\$17,909.80	
3-5402-155-199-	SEC TO ASST PRINCIPAL OVERTIME	\$57.00	\$56.88	
3-5402-155-211-	FICA-EDUCATION JOBS	\$1,262.00	\$1,261.98	
3-5402-155-221-	EMPLOYER'S RET CONTRIB -SECRE TO A PRINC	\$2,557.00	\$2,556.70	
3-5402-155-231-	FICA-EDUCATION JOBS	\$3,029.00	\$3,028.62	
3-5402-155-232-	WORKERS COMP	(\$451.00)	(\$450.43)	
3-5403-155-151-	HEAD SECRETARY/TREASURER	\$256,090.00	\$256,089.77	
3-5403-155-199-	OVERTIME FOR SCHOOL TREASURER	\$450.00	\$449.79	
3-5403-155-211-	SCHOOL TREASURER - SOCIAL SECURITY	\$19,071.00	\$19,071.05	
3-5403-155-221-	SCHOOL TREASURER - RETIREMENT CONTRIBUTI	\$36,506.00	\$36,505.70	
3-5403-155-231-	SCHOOL TREASURER - HEALTH INSURANCE	\$26,392.00	\$26,392.26	
3-5404-155-151-	PEP OFFICE PERSONNEL	\$4,870.00	\$4,870.03	
3-5404-155-199-	OVERTIME	\$12.00	\$11.58	
3-5404-155-211-	EMPLOYER SOCIAL SECURITY-PEP OFFICE PERS	\$368.00	\$367.74	
3-5404-155-221-	EMPLOYER RETIREMENT-PEP OFFICE PERSONNE	\$627.00	\$627.21	
3-5404-155-231-	EMPLOYER'S HOSPITALIZATION - PEP OFFICE	\$1,082.00	\$1,081.65	
3-5810-155-142-	MEDIA CENTER ASSISTANTS	\$51,569.00	\$51,569.12	
3-5810-155-181-	MEDIA CENTER ASSISTANT-LOCAL SUPPLEMENT	\$204.00	\$203.92	
3-5810-155-184-	LONGEVITY-MEDIA SERVICES STAFF	\$0.00	\$0.00	
3-5810-155-199-	OVERTIME SCH BASED MEDIA ASSISTANT	\$35.00	\$34.74	
3-5810-155-211-	EMPLOYER'S SOC SECURITY-MEDIA ASSISTANTS	\$3,683.00	\$3,682.54	
3-5810-155-221-	EMPLOYER'S RET CONTRIB-MEDIA ASSISTANTS	\$6,483.00	\$6,482.95	
3-5810-155-231-	HOSPITALIZATION	\$8,579.00	\$8,579.45	
3-5810-155-232-	MEDIA CENTER ASSISTANT - WORKERS COMP	(\$367.00)	(\$366.81)	

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3-5820-155-151-	N C WISE CLERICAL STAFF	\$186,120.00	\$186,120.05	
3-5820-155-199-	N C WISE CLERICAL STAFF OVERTIME	\$1,720.00	\$1,719.71	
3-5820-155-211-	EMPLOYERS SOCIAL SECURITY	\$13,853.00	\$13,852.53	
3-5820-155-221-	EMPLOYERS RETIREMENT CONTR	\$26,591.00	\$26,590.89	
3-5820-155-231-	HOSPITALIZATION	\$19,578.00	\$19,578.41	
3-5830-155-151-	SECRETARY TO GUIDANCE COUNSELORS	\$30,503.00	\$30,503.38	
3-5830-155-199-	OVERTIME	\$32.00	\$32.38	
3-5830-155-211-	FICA	\$2,164.00	\$2,163.62	
3-5830-155-221-	EMPLOYERS RETIREMENT CONTR	\$4,345.00	\$4,345.26	
3-5830-155-231-	HOSPITALIZATION	\$4,543.00	\$4,542.92	
3-5861-155-146-	ELEMENTARY READING LAB ASSTS	\$75,270.00	\$75,269.54	
3-5861-155-181-	LOCAL SUPPLEMENT	\$204.00	\$203.92	
3-5861-155-184-	LONGEVITY	\$0.00	\$0.00	
3-5861-155-199-	OVERTIME	\$36.00	\$37.43	
3-5861-155-211-	FICA	\$5,389.00	\$5,388.47	
3-5861-155-221-	EMPLOYERS RETIREMENT CONTR	\$10,744.00	\$10,745.28	
3-5861-155-231-	HOSPITALIZATION	\$14,400.00	\$14,399.36	
3-5861-155-232-	WORKERS COMP	\$35.00	\$34.51	
3-6540-155-173-	CUSTODIAN	\$629,782.00	\$629,781.93	
3-6540-155-181-	LOCAL SUPPLEMENT	\$446.00	\$446.16	
3-6540-155-199-	OVERTIME	\$998.00	\$997.60	
3-6540-155-211-	FICA	\$47,355.00	\$47,355.26	
3-6540-155-221-	EMPLOYERS RETIREMENT CONTR	\$86,772.00	\$86,771.97	
3-6540-155-231-	HOSPITALIZATION	\$74,264.00	\$74,263.76	
3-8200-155-399-	UNBUDGETED FEDERAL FUNDS	\$0.56	\$0.00	
	<b>Total Federal Grants Fund</b>	<b>\$2,701,948</b>	<b>\$2,701,947</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 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.

# Budget Resource Document – 2013-2014

PRC 156- ARRA- Race To The Top					
Account	FTE	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Estimated Revenue</b>					
3-3600-156-000-		REVENUE			
3-3600-156-000-		REVENUE-CARRYOVER	1,925,176.32	871,550.48	1,053,625.84
			<b>\$ 1,925,176</b>	<b>\$ 871,550</b>	<b>\$ 1,053,626</b>
<b>Paid by Federal Grants Fund</b>					
3-5110-156-163-		SUBSTITUTE- RACE TO THE TOP	3,946.00	136.50	
3-5110-156-196-		STIPEND FOR STAFF DEVELOPMENT- RTTT	31,581.00	31,580.73	5,710.00
3-5110-156-211-		FICA- RTTT	2,718.00	2,426.36	436.82
3-5110-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	4,494.00	4,330.94	833.09
3-5110-156-232-		WORKERS COMP	126.00	126.05	-
3-5110-156-411-		SUPPLIES- RTTT	4,206.00	3,131.99	5,500.00
3-5113-156-311-		CONTRACTED SERVICES	-	-	
3-5117-156-163-		SUBSTITUTE- STAFF DEVELOPMENT	574.00	574.00	
3-5117-156-211-		EMPLOYERS SOCIAL SECURITY	44.00	43.92	
3-5117-156-232-		WORKERS COMPENSATION	8.00	8.35	
3-5117-156-411-		SUPPLIES- RTTT	6,785.00	6,784.87	51,399.00
3-5120-156-196-		STIPEND FOR STAFF DEVELOPMENT- RTTT	4,614.00	2,400.00	4,908.00
3-5120-156-211-		FICA- RTTT	353.00	183.60	375.47
3-5120-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	657.00	341.52	716.08
3-5120-156-232-		WORKERS COMP	40.00	29.64	-
3-5120-156-312-		WORKSHOPS- RTTT	5,430.00	(21.60)	41,024.00
3-5120-156-411-		SUPPLIES- RTTT	9,145.00	1,310.07	5,000.00
3-5120-156-413-		TEXTBOOKS-RTTT	5,000.00	-	5,000.00
3-5120-156-462-		INVENTORY FURN/EQUIP.-RTTT	102,000.00	74,253.05	127,325.00
3-5835-156-148-	1.0	SECONDARY GRADUATION COACH	34,288.00	34,287.88	34,630.75
3-5835-156-181-		LOCAL SUPPLEMENT- RTTT	3,693.00	3,692.80	3,729.73
3-5835-156-211-		FICA- RTTT	2,906.00	2,837.39	2,934.58
3-5835-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	5,405.00	5,404.65	5,596.80
3-5835-156-231-		EMPLOYERS HOPSITALIZATION CONTRIBUTION	5,192.00	5,191.92	5,555.00
3-5835-156-232-		WORKERS COMP	310.00	119.96	133,899.00
3-5874-156-232-		RTTP EXTENDED EMPLOYMENT	-	-	
3-6110-156-126-		RTTP EXTENDED EMPLOYMENT	62,739.00	20,906.70	
3-6110-156-135-	4.5	LEAD TEACHER- RACE TO THE TOP	198,930.00	198,930.00	200,919.30
3-6110-156-153-		DATA COACH- RACE TO THE TOP	53,640.00	53,635.89	
3-6110-156-181-		LOCAL SUPPLEMENT- RTTT	22,057.00	22,055.91	19,898.60
3-6110-156-184-		LONGEVITY- RTTT	6,913.00	6,912.20	5,220.71
3-6110-156-211-		FICA- RACE TO THE TOP	26,337.00	22,334.21	17,291.98
3-6110-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	44,829.00	38,532.43	27,970.53
3-6110-156-231-		EMPLOYERS HOPSITALIZATION CONTRIBUTION	25,960.00	25,180.80	22,220.00
3-6110-156-232-		WORKERS COMP	2,309.00	1,493.44	95,472.03
3-6110-156-312-		WORKSHOPS- RACE TO THE TOP	1,500.00	-	
3-6110-156-418-		COMPUTER SOFTWARE	92,594.00	92,321.74	22,998.00
3-6117-156-126-		RTTP EXTENDED EMPLOYMENT	10,494.00	8,929.86	
3-6117-156-135-	2.5	SCIENCE SPECIALIST- RACE TO THE TOP	131,686.00	131,686.00	133,002.86
3-6117-156-181-		LOCAL SUPPLEMENT- RTTT	14,699.00	14,699.02	14,846.00
3-6117-156-184-		LONGEVITY- RTTT	4,945.00	4,944.53	4,993.99
3-6117-156-211-		FICA - LSU ON NBPTS DIFFERENTIAL - COACH	12,380.00	12,113.57	11,692.49
3-6117-156-221-		RETIREMENT- RACE TO THE TOP	23,028.00	22,804.87	22,299.78
3-6117-156-231-		HOSPITALIZATION- RACE TO THE TOP	12,980.00	11,162.64	13,887.50
3-6117-156-232-		WORKERS COMPENSATION PREMIUMS	1,788.00	1,787.68	
3-6860-156-135-		TECHNOLOGY FACILITATOR	4,710.00	4,710.00	4,710.00
3-6860-156-211-		FICA- RTTT	360.00	360.32	360.32
3-6860-156-221-		EMPLOYERS RETIREMENT CONTRIBUTION- RTTT	670.00	670.23	687.19
3-6860-156-231-		EMPLOYERS HOSPITALIZATION	472.00	432.66	444.40
3-6860-156-232-		WORKERS COMP	29.00	29.25	136.00
3-8100-156-472-		SALES AND USE TAX REFUND	(4,258.00)	(4,258.06)	
3-8200-156-399-		UNBUDGETED RESERVE- RACE TO THE TOP	939,870.32	-	
		<b>Total Federal Grants Fund</b>	<b>\$ 1,925,176</b>	<b>\$ 871,550</b>	<b>\$ 1,053,625</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 Child 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 Child Nutrition Program is the largest food service operation in Western North Carolina. In fiscal year 2012-13, a total of 1,854,216 breakfasts were served, with students receiving free and reduced meal benefits represented 68.26% of those served. Of the 3,102,554 lunches prepared in fiscal year 2002-2013, 67.48% were served to free and 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 Child 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. Child 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 Child Nutrition Administrative Office. Over the last year, there has been a significant increase in gluten free, peanut free, lactose intolerance and diabetic diets. Buncombe County Child Nutrition Menus do not offer Peanut Butter as a menu choice. Many schools are "Peanut Free" due to the risk of anaphylactic shock for one or more students. School Principals make the determination for the school and Child Nutrition complies by adjusting menus and products offered.

## Budget Resource Document for 2013-2014

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

Child 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 Child Nutrition Programs in this state.

The financial challenge the CN 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 elementary households only. All menus are posted on the Buncombe County Schools website and in all school cafeterias.

The meal price increase of .05 for full paying elementary and .10 for full paying middle and high student meals approved by the Board of Education will increase revenue and help offset the food cost. The USDA commodities allotted for this year is SY2013/2014 is \$841,604.64 which is a small portion of the food required.

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

BREAKFAST	Paid	.26 to .28	+.02
	Reduced	1.16 to 1.28	+.12
	Free	1.46 to 1.58	+.12

Note: The USDA does not provide commodities for breakfast.

LUNCH:	Paid	.25 to .28	+.03
	Reduced	2.28 to 2.53	+.25
	Free	2.68 to 2.93	+.25

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 Child Nutrition Fund was able to pay for indirect costs in 2012-2013. With these practices firmly in place, the Child Nutrition Fund expects to break even in 2013-2014 while again paying full indirect costs. Child Nutrition is investing in higher quality food, restoring equipment, and providing Child Nutrition employees with the tools they need to be successful. Child Nutrition Employees have requested a salary study be completed to see if revenue can be used to create a Manager III position.

The Buncombe County Schools Child 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 Child Nutrition operation is to provide fast, efficient and friendly service so students can be nourished and return to the classroom ready to learn.

# Budget Resource Document for 2013-2014

PRC 035 - Child Nutrition Fund				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Child Nutrition Fund Revenue</b>				
5-3811-035-000-	USDA GRANTS - REGULAR	\$7,723,899.00	\$8,889,273.08	<b>\$7,714,971.00</b>
5-3814-035-000-	SUPER SUMMER MEALS PROGRAM REVENUE	\$146,621.00	\$89,692.40	<b>\$146,621.00</b>
5-3815-035-000-	USDA GRANTS - COMMODITIES USED	\$891,957.00	\$691,175.76	<b>\$821,957.00</b>
5-3816-035-000-	REVENUE-FRESH FRUIT AND VEGETABLES	\$81,033.00	\$47,105.88	<b>\$72,362.00</b>
5-4314-035-000-	SALES LUNCH-FULL PAY	\$2,797,105.00	\$2,379,070.05	<b>\$2,797,105.00</b>
5-4315-035-000-	SALES LUNCH-REDUCED	\$113,066.00	\$115,271.60	<b>\$113,066.00</b>
5-4316-035-000-	SALES-LUNCH-ADULT	\$1,106.00	\$0.00	<b>\$1,106.00</b>
5-4318-035-000-	SUPPLEMENTAL SALES	\$1,929,227.00	\$1,687,667.26	<b>\$1,856,227.00</b>
5-4321-035-000-	CATERED BREAKFASTS	\$64,816.00	\$72,437.82	<b>\$64,816.00</b>
5-4322-035-000-	CATERED LUNCHESES	\$120,932.00	\$174,783.01	<b>\$120,932.00</b>
5-4323-035-000-	SUPPERS AND BANQUETS	\$14,866.00	\$1,712.16	<b>\$14,866.00</b>
5-4324-035-000-	CATERED SUPPLEMENTS	\$34,620.00	\$27,465.87	<b>\$34,620.00</b>
5-4341-035-000-	STATE REIMBURSEMENT KINDERGARTEN	\$117,831.00	\$0.00	<b>\$117,831.00</b>
5-4411-035-000-	REIMBURSEMENTS FOR NSF CHECKS	\$324.00	\$0.00	<b>\$324.00</b>
5-4450-035-000-	INTEREST EARNED ON INVESTMENTS	\$39,011.00	\$20,011.76	<b>\$39,011.00</b>
5-4490-035-000-	OTHER LOCAL REVENUE	\$1,957.00	\$13,426.11	<b>\$2,057.00</b>
5-4820-035-000-	PROCEEDS FROM DISPOSITION OF ASSETS	\$0.00	(\$12,481.66)	<b>\$0.00</b>
5-4910-035-000-	APPROPRIATED RETAINED EARNINGS	\$733,730.00	\$0.00	<b>\$733,730.00</b>
5-4921-035-000-	TRANSFER FROM THE STATE PUBLIC	\$83,601.00	\$76,861.68	<b>\$83,601.00</b>
5-4922-035-000-	TRANSFER FROM THE LOCAL CURRENCY	\$46,743.00	\$12,159.95	<b>\$46,743.00</b>
	<b>Total Child Nutrition Fund Revenue</b>	<b>\$ 14,942,445</b>	<b>\$ 14,285,633</b>	<b>\$ 14,781,946</b>

<b>Child Nutrition Fund Appropriations</b>				
5-7200-035-113-	DIRECTOR SALARY	\$62,925.00	\$60,549.86	<b>\$69,200.00</b>
5-7200-035-151-	CHILD NUTRITION OFFICE PERSONNEL	\$104,514.00	\$102,344.07	<b>\$98,214.00</b>
5-7200-035-152-	CHILD NUTRITION FINANCIAL SERVICES	\$37,627.00	\$37,627.20	<b>\$37,627.00</b>
5-7200-035-153-	CHILD NUTRITION SUPERVISORS	\$130,834.00	\$125,951.16	<b>\$130,834.00</b>
5-7200-035-181-	CHILD NUTRITION ADMIN/OFFICE	\$34,881.00	\$32,569.26	<b>\$34,881.00</b>
5-7200-035-184-	CHILD NUTRITION ADMIN/OFFICE	\$4,040.00	\$4,127.22	<b>\$5,596.00</b>
5-7200-035-188-	ANNUAL LEAVE PAYOUT-CHILD NUTRITION	\$1,880.00	\$1,879.95	<b>\$1,500.00</b>
5-7200-035-199-	OVERTIME - CHILD NUTRITION	\$1,196.00	\$1,191.56	<b>\$250.00</b>
5-7200-035-211-	EMPLOYER'S SOCIAL SECURITY-CHILD NUTRITION	\$27,011.00	\$26,772.47	<b>\$28,653.00</b>
5-7200-035-221-	EMPLOYER'S RETIREMENT CONTRIBUTION-CHILD NUTRITION	\$52,353.00	\$51,115.17	<b>\$54,647.00</b>
5-7200-035-231-	EMPLOYER-PAID HEALTH INSURANCE-CHILD NUTRITION	\$39,888.00	\$37,977.67	<b>\$44,440.00</b>
5-7200-035-232-	WORKERS' COMP-CHILD NUTRITION	\$194,614.00	\$191,264.23	<b>\$195,000.00</b>
5-7200-035-312-	WORKSHOP EXPENSE-CHILD NUTRITION	\$1,383.00	\$1,457.62	<b>\$2,500.00</b>
5-7200-035-314-	PRINTING-CHILD NUTRITION ADVERTISING	\$11,497.00	\$11,459.41	<b>\$6,800.00</b>
5-7200-035-342-	POSTAGE-CHILD NUTRITION ADMINISTRATION	\$225.00	\$225.00	<b>\$178.00</b>
5-7200-035-361-	MEMBERSHIP DUES - CHILD NUTRITION	\$0.00	\$2,273.50	<b>\$2,086.00</b>
5-7200-035-422-	CHILD NUTRITION-REPAIR PARTS	\$2,389.00	\$2,414.41	<b>\$2,500.00</b>
5-7200-035-423-	CHILD NUTRITION-GAS	\$7,564.00	\$7,953.23	<b>\$7,529.00</b>
5-7200-035-424-	CHILD NUTRITION-OIL	\$86.00	\$85.31	<b>\$1,000.00</b>
5-7200-035-425-	CHILD NUTRITION-TIRES	\$847.00	\$846.41	<b>\$1,000.00</b>
5-7200-035-551-	VEHICLE - CHILD NUTRITION	\$2,274.00	\$0.00	<b>\$0.00</b>
5-7201-035-151-	OFFICE PERSONNEL	\$0.00	\$2,451.76	<b>\$0.00</b>
5-7201-035-176-	CHILD NUTRITION MANAGER PAY	\$929,093.00	\$883,843.05	<b>\$907,661.00</b>
5-7201-035-181-	LOCAL SUPPLEMENT-CHILD NUTRITION	\$85,156.00	\$85,155.08	<b>\$80,400.00</b>
5-7201-035-184-	LONGEVITY-CHILD NUTRITION MANAGEMENT	\$12,096.00	\$13,180.55	<b>\$13,615.00</b>

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5-7201-035-185-	BONUS LEAVE PAYOUT-CN MANAG	\$785.00	\$0.00	\$785.00
5-7201-035-188-	ANNUAL LEAVE PAYOUT-CN MANA	\$1,800.00	\$783.32	\$4,800.00
5-7201-035-189-	SHORT TERM DISABILITY	\$757.00	\$0.00	\$6,800.00
5-7201-035-199-	OVERTIME FOR C N MANAGER	\$4,446.00	\$4,445.68	\$4,050.00
5-7201-035-211-	EMPLOYER'S SOC SECURITY - C	\$74,706.00	\$71,389.74	\$75,243.00
5-7201-035-221-	EMPLOYER'S RET CONTRIB - C	\$145,328.00	\$139,713.78	\$141,042.00
5-7201-035-231-	EMPLOYER-PAID HEALTH IN- C	\$174,388.00	\$174,387.29	\$185,900.00
5-7201-035-233-	UNEMPLOYMENT COMPENSATION	\$1,561.00	\$0.00	\$1,561.00
5-7201-035-312-	WORKSHOP EXPENSE-CHILD NUTR	\$914.00	\$893.49	\$8,810.00
5-7201-035-332-	MILEAGE REIMBURSEMENT-CHILD	\$19,911.00	\$19,859.66	\$19,665.00
5-7201-035-344-	PHONE-CN MANAGER-SUM MEAL PRG	\$491.00	\$245.33	\$0.00
5-7202-035-165-	SUBSTITUTE FOR C N ASSISTAN	\$19,488.00	\$19,487.33	\$25,000.00
5-7202-035-174-	CHILD NUTRTION ASSISTANT PA	\$2,656,887.00	\$2,664,089.06	\$2,651,038.00
5-7202-035-176-	CHILD NUTRTION MANAGER PAY	\$0.00	\$15.63	\$0.00
5-7202-035-181-	LOCAL SUPPLEMENT-CHILD NUTR	\$277,432.00	\$266,591.54	\$277,432.00
5-7202-035-184-	LONGEVITY-CHILD NUTRITION W	\$20,838.00	\$22,708.02	\$21,868.00
5-7202-035-185-	BONUS LEAVE PAYOUT-CHILD NU	\$1,943.00	\$1,894.94	\$1,000.00
5-7202-035-188-	ANNUAL LEAVE PAYOUT-CHILD N	\$10,500.00	\$19,003.01	\$14,000.00
5-7202-035-189-	SHORT-TERM DISAB-CHILD NUTR	\$16,069.00	\$16,068.27	\$12,000.00
5-7202-035-199-	OVERTIME FOR C N ASSISTANT	\$2,017.00	\$1,449.22	\$4,000.00
5-7202-035-211-	EMPLOYER'S SOC SECURITY - C	\$224,567.00	\$222,047.40	\$224,855.00
5-7202-035-221-	EMPLOYER'S RET CONTRIB - C	\$257,096.00	\$242,271.51	\$266,972.00
5-7202-035-231-	EMPLOYER-PAID HEALTH IN- C	\$509,852.00	\$495,334.98	\$584,852.00
5-7202-035-233-	UNEMPLOYMENT COMPENSATION	\$8,600.00	\$0.00	\$8,600.00
5-7204-035-311-	CONTRACTED SERVICES-CHILD N	\$32,914.00	\$32,149.08	\$43,000.00
5-7204-035-326-	CONTRACT MAINTENANCE/REPAIR	\$3,651.00	\$1,744.35	\$14,000.00
5-7204-035-332-	TRAVEL REIMBURSEMENT	\$20.00	\$0.00	\$300.00
5-7204-035-362-	BANK SERVICE FEES-CHILD NUTRITION	\$0.00	\$0.00	\$0.00
5-7204-035-372-	VEHICLE LIABILITY INS-CHILD	\$3,435.00	\$3,435.00	\$3,500.00
5-7204-035-411-	SUPPLIES AND MATERIALS	\$108,476.00	\$107,666.45	\$107,000.00
5-7204-035-451-	FOOD PURCHASES	\$6,273,369.00	\$6,489,957.98	\$6,292,900.00
5-7204-035-453-	FOOD PROCESSING SUPPLIES	\$353,383.00	\$348,441.93	\$333,097.00
5-7204-035-459-	OTHER FOOD PURCHASES-CHILD NUTRI	\$0.00	\$0.00	\$35,000.00
5-7204-035-461-	NON-INVENTORY EQUIP-CHILD N	\$44,981.00	\$15,304.44	\$43,676.00
5-7204-035-462-	INVENTORIED EQUIPMENT-CHILD	\$89,024.00	\$63,302.51	\$131,295.00
5-7204-035-541-	CAPITALIZED NON-COMPUTER EQUIPME	\$667,030.00	\$0.00	\$388,175.00
5-7204-035-571-	DEPRECIATION-CHILD NUTRITIO	\$182,531.00	\$76,032.20	\$148,314.00
5-7205-035-171-	CHILD NUTRITION WAREHOUSE/D	\$47,465.00	\$49,855.30	\$51,421.00
5-7205-035-181-	LOCAL SUPPLEMENT FOR CH WAR	\$6,117.00	\$6,321.51	\$5,538.00
5-7205-035-184-	LONGEVITY PAY-WAREHOUSE DRI	\$1,067.00	\$1,504.67	\$1,495.00
5-7205-035-199-	CN WAREHOUSE/DELIVERY WORKE	\$47.00	\$49.41	\$0.00
5-7205-035-211-	EMPLOYER'S SOC SECURITY-C N	\$4,050.00	\$3,976.75	\$4,471.00
5-7205-035-221-	EMPLOYER'S RET CONTRIB -C N	\$7,592.00	\$7,615.76	\$8,528.00
5-7205-035-231-	EMPLOYER-PAID HEALTH IN-C N	\$10,903.00	\$9,712.62	\$11,110.00
5-7205-035-422-	REPAIR PARTS AND MAINTENANC	\$95,805.00	\$95,862.48	\$100,000.00
5-7205-035-423-	WAREHOUSE DELIVERY GAS	\$4,181.00	\$3,728.18	\$10,000.00
5-7205-035-424-	WAREHOUSE DELIVERY OIL	\$20.00	\$0.00	\$868.00
5-7206-035-174-	CAFETERIA STAFF PAY-FRESH FRUIT V	\$5,984.00	\$3,290.25	\$7,760.00
5-7206-035-211-	EMPLOYER'S FICA MATCH-FRESH FRUIT	\$841.00	\$246.57	\$594.00
5-7206-035-221-	EMPLOYER'S RETIREMENT CONTRIBUTIO	\$327.00	\$213.72	\$1,140.00
5-7206-035-231-	EMPLOYER-PAID HEALTH INS-SUMMER	\$336.00	\$0.00	\$0.00
5-7206-035-451-	FOOD PURCHASES - FRESH FRUIT-VEG	\$66,990.00	\$42,290.53	\$70,675.00
5-7206-035-453-	FOOD PROCESSING SUPPLIES-FRESH F	\$1,687.00	\$1,495.68	\$1,687.00
5-8100-035-392-	INDIRECT COSTS-CHILD NUTRIT	\$755,470.00	\$724,073.81	\$700,018.00
5-8100-035-472-	SALES TAX REFUND	\$0.00	(\$10,798.41)	\$0.00
<b>Total Child Nutrition Fund Appropriations</b>		<b>\$14,942,445</b>	<b>\$14,144,867</b>	<b>\$14,781,946</b>



# Detail on Program Report Codes (PRC's)

found only in the

Other Specific Revenue Fund

## 2013-14 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.

PRC 000 - Reimbursements Used to Support Other Programs				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4215-000-000-	OUT OF DISTRICT TUITION FEES	\$ 57,000.00	\$ 55,016.25	\$ 60,000.00
8-4216-000-000-	PROCESSING FEE FOR STUDENT TR	\$ -	\$ 17,867.00	\$ -
8-4420-000-000-	USE OF BUILDING FEES	\$ 236,000.00	\$ 268,213.21	\$ 266,000.00
8-4450-000-000-	INTEREST EARNED	\$ 31,500.00	\$ -	\$ 31,122.00
8-4880-000-000-	INDIRECT COSTS ALLOCATED	\$ 1,027,644.00	\$ 975,449.11	\$ 979,160.00
8-4910-000-000-	APPROPRIATED FUND BALANCE	\$ -	\$ -	\$ 270,000.00
	<b>Total Revenue</b>	<b>\$ 1,352,144</b>	<b>\$ 1,316,546</b>	<b>\$ 1,606,282</b>
<b>Additional Revenue</b>				
8-4450-894-000-	INTEREST EARNINGS	\$ -	\$ 28,839.90	\$ -
8-4820-802-000-	SALE OF SCRAP BY MAINTENANCE	\$ -	\$ 4,627.05	\$ -
8-4890-641-000-	REVENUE	\$ -	\$ 1,099.63	\$ 37,347.00
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 34,566.58</b>	<b>\$ 37,347.00</b>
<b>Miscellaneous Expenses</b>				
8-5210-156-413-	TEXTBOOKS-RTTT	\$ -	\$ 4,788.92	\$ -
8-6110-156-312-	WORKSHOPS- RACE TO THE TOP	\$ -	\$ 700.00	\$ -
8-6530-802-321-	PUBLIC UTILITIES-ELECTRICITY	\$ 165,247.00	\$ -	\$ 340,704.00
8-6530-802-322-	PUBLIC UTILITIES-NATURAL GAS	\$ -	\$ -	\$ 367,639.00
8-6530-802-323-	PUBLIC UTILITIES-WATER & SEWER	\$ -	\$ -	\$ 174,279.00
8-6580-802-326-	CONTRACTED MAINTENANCE/REPA	\$ -	\$ -	\$ 26,500.00
8-6580-802-327-	RENTALS-MAINTENANCE SERVICES	\$ -	\$ -	\$ 8,000.00
8-5120-641-311-	CONTRACTS	\$ -	\$ 5,749.00	\$ 10,000.00
8-5120-641-313-	ADVERTISING	\$ -	\$ -	\$ 20,000.00
8-5120-641-411-	SUPPLIES	\$ -	\$ -	\$ 7,347.00
	<b>Total Misc Expenses</b>	<b>\$ 165,247</b>	<b>\$ 11,238</b>	<b>\$ 954,469</b>



# PRC 035

## Child Nutrition Program

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

Buncombe County Schools Child 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 Child Nutrition Program is the largest food service operation in Western North Carolina. In fiscal year 2012-13, a total of 1,854,216 breakfasts were served, with students receiving free and reduced meal benefits represented 68.26% of those served. Of the 3,102,554 lunches prepared in fiscal year 2002-2013, 67.48% were served to free and 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
8-7200-035-175-	TRANSPORTATION SALARY	\$ 2,700.00	\$ 1,614.80	\$ 2,700.00
8-7200-035-232-	WORKERS COMPENSATION PREMIUMS	\$ -	\$ 74.66	\$ -
8-7200-035-341-	CHILD NUTRITION PHONE LINES	\$ 4,778.00	\$ 4,824.97	\$ 3,700.00
8-7200-035-344-	CHILD NUTRITION CELL PHONES	\$ 1,318.00	\$ 1,317.16	\$ 400.00
8-7200-035-362-	BANK SERVICE CHARGES-CHILD NUTRITION FD	\$ 22,000.00	\$ 19,731.52	\$ 22,000.00
8-8400-035-715-	TRANSFER TO CHILD NUTRITION FUND	\$ 39,743.00	\$ 6,612.98	\$ 39,743.00
<b>Total Appropriations</b>		<b>\$ 70,539</b>	<b>\$ 34,176</b>	<b>\$ 68,543</b>



# PRC 061

## Reservations of 2012-13 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 2013-14 is also therefore the same as the final budget balance for 2012-13.

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 2013-14

PRC 061 - Reservations of Instructional Supply Allotments for Textbooks				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4910-061-000-	APPROPRIATED FUND BALANCE	\$ 607,883.00	\$ -	\$ 521,867.00
	<b>Total Revenue</b>	<b>\$ 607,883</b>	<b>\$ -</b>	<b>\$ 521,867</b>
<b>Total Appropriations</b>				
8-5110-061-413-	LOCAL RESERVE FOR TEXTBOOKS	\$ 510,734.00	\$ (11,133.10)	\$ 521,867.00
8-8100-061-472-	SALES AND USE TAX REFUND	\$ -	\$ (13.77)	\$ -
8-8400-061-716-	GENERAL INSTRUCTIONAL MATERIALS	\$ 97,149.00	\$ 97,147.64	\$ -
	<b>Total Appropriations</b>	<b>\$ 607,883</b>	<b>\$ 86,001</b>	<b>\$ 521,867</b>

Reserve by School		2012-2013 Reserve		2013-2014 Reserve
8-5110-061-413-	Bookroom Reserve	\$ 74,311	\$ 11,133	\$ 85,444
8-5110-061-413-	Community High	\$ -	\$ -	\$ -
8-5110-061-413-	Reynolds High	\$ 28,464	\$ -	\$ 28,464
8-5110-061-413-	Reynolds Middle	\$ -	\$ -	\$ -
8-5110-061-413-	Barnardsville	\$ 717	\$ (717)	\$ -
8-5110-061-413-	Black mtn Elem	\$ -	\$ -	\$ -
8-5110-061-413-	Black mtn Primary	\$ 70,577	\$ -	\$ 70,577
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	\$ 11,923	\$ (637)	\$ 11,286
8-5110-061-413-	Cane Creek Elem	\$ 690	\$ (690)	\$ -
8-5110-061-413-	CC Bell Elem	\$ 8,713	\$ -	\$ 8,713
8-5110-061-413-	Owen High	\$ -	\$ -	\$ -
8-5110-061-413-	Owen Middle	\$ 3,450	\$ (3,450)	\$ -
8-5110-061-413-	Erwin High	\$ 41,500	\$ (966)	\$ 40,534
8-5110-061-413-	Erwin Middle	\$ 11,843	\$ (9,436)	\$ 2,407
8-5110-061-413-	Emma	\$ 24,576	\$ -	\$ 24,576
8-5110-061-413-	Enka High	\$ 31,258	\$ (17,691)	\$ 13,567
8-5110-061-413-	Fairview	\$ 32,473	\$ (7,619)	\$ 24,854
8-5110-061-413-	Glen Arden	\$ 2,398	\$ (2,398)	\$ -
8-5110-061-413-	Haw Creek	\$ -	\$ -	\$ -
8-5110-061-413-	Hominy Valley	\$ 7,823	\$ -	\$ 7,823
8-5110-061-413-	Johnston	\$ -	\$ -	\$ -
8-5110-061-413-	Leicester	\$ 16,632	\$ (7,216)	\$ 9,416
8-5110-061-413-	North Bunc Elem	\$ -	\$ -	\$ -
8-5110-061-413-	North Bunc High	\$ 12,783	\$ (4,873)	\$ 7,910
8-5110-061-413-	North Bunc Middle	\$ 10,255	\$ (9,808)	\$ 447
8-5110-061-413-	North Windy Ridge	\$ 7,146	\$ (1,709)	\$ 5,437
8-5110-061-413-	Oakley	\$ 13,393	\$ (13,393)	\$ -
8-5110-061-413-	Pisgah	\$ 2,887	\$ (2,887)	\$ -
8-5110-061-413-	Enka Middle	\$ 132,612	\$ (1,643)	\$ 130,969
8-5110-061-413-	Sand Hill/Venable	\$ 20,997	\$ -	\$ 20,997
8-5110-061-413-	Avery's Creek	\$ -	\$ -	\$ -
8-5110-061-413-	WD Williams	\$ 6,000	\$ -	\$ 6,000
8-5110-061-413-	TC Roberson	\$ -	\$ -	\$ -
8-5110-061-413-	Valley Springs	\$ 4,041	\$ (4,041)	\$ -
8-5110-061-413-	WW Estes	\$ 1,128	\$ -	\$ 1,128
8-5110-061-413-	Weaverville Elem	\$ 5,483	\$ -	\$ 5,483
8-5110-061-413-	Weaverville Primary	\$ 163	\$ -	\$ 163
8-5110-061-413-	West Buncombe	\$ 15,569	\$ (7,975)	\$ 7,594
8-5110-061-413-	Woodfin	\$ -	\$ -	\$ -
8-5110-061-413-	Koontz Intermediate	\$ -	\$ -	\$ -
8-5110-061-413-	Eblen Intermediate	\$ -	\$ -	\$ -
		\$ 607,883	\$ (86,016)	\$ 521,867



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4110-068-000	COUNTY APPROPRIATION	\$ 276,116.00	\$ 276,116.00	\$ 276,116.00
		<b>\$ 276,116</b>	<b>\$ 276,116</b>	<b>\$ 276,116</b>
<b>Total Appropriations</b>				
8-5110-068-121-	REG ED TEACHER-ABOVE STATE ALLOTMEN	\$ -	\$ -	\$ 15,246.00
8-5110-068-181-	REG ED TEACHER-LOCAL SUPPLEMENT	\$ -	\$ -	\$ 976.00
8-5110-068-211-	ER SS COST - REGULAR	\$ -	\$ -	\$ 1,241.00
8-5110-068-221-	ER RETIRE COST - REGULAR	\$ -	\$ -	\$ 2,383.00
8-5110-068-231-	EMPLOYER-PAID HEALTH INS-BCS TEACHER	\$ -	\$ -	\$ 2,426.00
8-5110-068-232-	WORKERS COMPENSATION PREMIUMS	\$ -	\$ -	\$ 125.00
8-5119-068-142-	GENERAL ASSISTANT - BCS	\$ 19,874.00	\$ 19,865.05	\$ 19,401.00
8-5119-068-181-	GENERAL ASSISTANT LOCAL SUPPLEMENT	\$ 2,140.00	\$ 2,140.47	\$ 2,090.00
8-5119-068-184-	COMM HIGH GEN ASSISTANT	\$ 298.00	\$ 299.28	\$ 437.00
8-5119-068-199-	GENERAL ASSISTANT OVERTIME	\$ -	\$ 35.18	\$ -
8-5119-068-211-	EMPLOYER'S SOC SECURITY-GENERAL ASS	\$ 1,707.00	\$ 1,662.64	\$ 1,677.00
8-5119-068-221-	EMPLOYER'S RET CONTRIB -GENERAL ASST	\$ 3,175.00	\$ 3,178.81	\$ 3,221.00
8-5119-068-231-	EMPLOYER-PAID HEALTH IN-GENERAL ASST	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
8-5119-068-232-	GENERAL ASSISTANT - WORKERS COMP	\$ -	\$ 147.13	\$ 250.00

Budget Resource Document for 2013-14

8-5270-068-121-	ESL TEACHER SALARY	\$ 9,240.00	\$ 7,007.40	\$ -
8-5270-068-162-	SUBSTITUTE	\$ -	\$ 68.25	\$ -
8-5270-068-181-	ESL TEACHER LOCAL SUPPLEMENT	\$ 582.00	\$ 442.39	\$ -
8-5270-068-211-	ESL TEACHER-EMPLOYER MATCH SOCIAL S	\$ 751.00	\$ 572.38	\$ -
8-5270-068-221-	ESL TEACHER-EMPLOYER RETIREMENT CON	\$ 1,398.00	\$ 1,060.10	\$ -
8-5270-068-231-	ESL TEACHER-EMPLOYER-PAID HEALTH INS	\$ 1,558.00	\$ 778.80	\$ -
8-5270-068-232-	WORKERS COMP PREMIUMS	\$ -	\$ 49.51	\$ -
8-5310-068-162-	SUBSTITUTE FOR ALTERNATIVE INSTR K-12	\$ -	\$ 121.17	\$ -
8-5310-068-211-	EMPLOYER'S SOC SECURITY-BCS TEACHER	\$ -	\$ 6.96	\$ -
8-5310-068-232-	ALTERNATIVE SCH STAFF - WORKERS COM	\$ -	\$ (3.71)	\$ -
8-5310-068-341-	TELEPHONES-BCS EAST, ALTERNATIVE ED	\$ -	\$ 32.17	\$ -
8-5314-068-142-	IN-SCHOOL SUSPENSION AIDE-BUNCOMBE C	\$ 13,017.00	\$ 12,175.22	\$ 12,713.00
8-5314-068-181-	IN SCHOOL SUSPEN ASST-LOCAL SUPPLEM	\$ 1,402.00	\$ 1,227.56	\$ 1,369.00
8-5314-068-199-	IN SCHOOL SUSPEN ASST-OVERTIME PAY	\$ -	\$ 29.16	\$ -
8-5314-068-211-	EMPLOYER'S SOC SECURITY-IN-SCHOOL SU	\$ 1,103.00	\$ 1,027.52	\$ 1,077.00
8-5314-068-221-	EMPLOYER'S RET CONTRIB -IN-SCHOOL SUS	\$ 2,052.00	\$ 1,911.34	\$ 2,069.00
8-5314-068-231-	EMPLOYER-PAID HEALTH IN-IN-SCHOOL SUS	\$ 3,570.00	\$ 1,884.03	\$ 5,285.00
8-5314-068-232-	IN-SCHOOL SUSPENSION AIDE - WORKERS C	\$ -	\$ 88.46	\$ 125.00
8-5317-068-121-	MATH/SCIENCE - ABOVE TCH STATE ALLOTM	\$ -	\$ 3,080.00	\$ -
8-5317-068-162-	SUBSTITUTE	\$ -	\$ 91.00	\$ -
8-5317-068-211-	EMPLOYER'S SOC SECURITY-BCS TEACHER	\$ -	\$ 241.91	\$ -
8-5317-068-221-	EMPLOYER'S RET CONTRIB-BCS TEACHER	\$ -	\$ 438.28	\$ -
8-5317-068-231-	EMPLOYER-PAID HEALTH INS-BCS TEACHER	\$ -	\$ 432.66	\$ -
8-5317-068-232-	WORKERS COMP PREMIUMS	\$ -	\$ 17.96	\$ -
8-5318-068-162-	SUBSTITUTE	\$ -	\$ 91.00	\$ -
8-5318-068-211-	EMPLOYER'S SOC SECURITY-THERAPEUTIC	\$ -	\$ 6.96	\$ -
8-5318-068-232-	THERAPEUTIC CLASS TEACHER - WORKERS	\$ -	\$ (0.87)	\$ -
8-5330-068-135-	TURNAROUND SCHOOL SPECIALIST	\$ 10,371.00	\$ 9,284.50	\$ -
8-5330-068-184-	LONGEVITY - TURNAROUND SCHOOL SPECIA	\$ 418.00	\$ -	\$ -
8-5330-068-211-	FICA - TURNAROUND SCHOOL SPECIALIST	\$ 825.00	\$ 710.20	\$ -
8-5330-068-232-	WORKERS COMP PREMIUMS	\$ -	\$ 61.15	\$ -
8-5402-068-181-	COMM HS ASSISTANT PRINCIPAL SUPPLEME	\$ -	\$ -	\$ 710.00
8-5402-068-192-	SUPPLEMENT	\$ -	\$ 6,600.00	\$ 6,600.00
8-5402-068-211-	COMM HS ASSIST PRINCIPAL SOC SEC	\$ -	\$ 504.90	\$ 559.00
8-5402-068-221-	COMM HS ASSIST PRINCIPAL HEALTH INS	\$ -	\$ 939.18	\$ 1,074.00
8-5402-068-232-	COMM HS ASSST PRINCIPAL - WORKERS CC	\$ -	\$ 42.52	\$ 150.00
8-5403-068-151-	TREASURER - BUNCOMBE COMMUNITY SCH	\$ 27,611.00	\$ 26,976.68	\$ 27,611.00
8-5403-068-181-	SCHOOL TREASURER LOCAL SUPPLEMENT	\$ 2,974.00	\$ 2,973.71	\$ 2,974.00
8-5403-068-184-	LONGEVITY PAY	\$ 621.00	\$ 621.86	\$ 897.00
8-5403-068-211-	EMPLOYER'S SOC SECURITY-TREASURER B	\$ 2,387.00	\$ 2,259.70	\$ 2,408.00
8-5403-068-221-	EMPLOYER'S RET CONTRIB -TREASURER BC	\$ 4,441.00	\$ 4,350.34	\$ 4,625.00
8-5403-068-231-	EMPLOYER-PAID HEALTH IN-TREASURER BC	\$ 5,192.00	\$ -	\$ 5,285.00
8-5403-068-232-	SCHOOL TREASURER - WORKERS COMP	\$ -	\$ 198.71	\$ 150.00

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8-5810-068-131-	MEDIA CENTER SPECIALIST	\$ 40,820.00	\$ 40,645.00	\$ 36,738.00
8-5810-068-181-	MEDIA CENTER SPECIALIST LOCAL SUPPLEMEN	\$ 3,347.00	\$ 3,347.20	\$ 3,013.00
8-5810-068-211-	EMPLOYER'S SOC SECURITY-MEDIA STF LO	\$ 3,379.00	\$ 3,036.68	\$ 3,041.00
8-5810-068-221-	EMPLOYER'S RET CONTRIB-MEDIA STF LOC	\$ 6,285.00	\$ 6,260.09	\$ 5,839.00
8-5810-068-231-	EMPLOYER'S RET CONTRIB -MEDIA SPECIAL	\$ 5,192.00	\$ 5,191.92	\$ 4,852.00
8-5810-068-232-	MEDIA CENTER SPECIALIST - WORKERS CO	\$ -	\$ 285.95	\$ 100.00
8-5820-068-151-	N C WISE CLERICAL STAFF	\$ 27,611.00	\$ 27,611.04	\$ 25,077.00
8-5820-068-181-	NC WISE OFFICE PERS LOCAL SUPPLEMEN	\$ 2,974.00	\$ 2,973.71	\$ 2,701.00
8-5820-068-184-	LONGEVITY-NC WISE SPECIALIST	\$ 621.00	\$ 724.81	\$ -
8-5820-068-211-	EMPLOYER'S SOC SECURITY-NC WISE CLER	\$ 2,387.00	\$ 2,339.76	\$ 2,125.00
8-5820-068-221-	EMPLOYER'S RET CONTRIB -NC WISE CLERK	\$ 4,441.00	\$ 4,440.60	\$ 4,081.00
8-5820-068-231-	EMPLOYER'S RET CONTRIB -NC WISE CLERK	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
8-5820-068-232-	NC WISE OFFICE PERSONNEL - WORKERS C	\$ -	\$ 203.61	\$ 100.00
8-5830-068-131-	COUNSELOR SALARY	\$ 36,300.00	\$ 37,563.26	\$ 36,330.00
8-5830-068-181-	COUNSELOR LOCAL SUPPLEMENT	\$ 2,325.00	\$ 2,325.12	\$ 2,325.00
8-5830-068-211-	EMPLOYER'S SOC SECURITY-COUNSELOR	\$ 2,957.00	\$ 2,996.13	\$ 2,957.00
8-5830-068-221-	EMPLOYER'S RET CONTRIB -COUNSELOR	\$ 5,501.00	\$ 5,676.15	\$ 5,678.00
8-5830-068-231-	EMPLOYER-PAID HEALTH IN-COUNSELOR	\$ 5,192.00	\$ 5,191.92	\$ 5,285.00
8-5830-068-232-	WORKERS COMP PREMIUMS	\$ -	\$ 262.70	\$ 150.00
	<b>Total Appropriations</b>	<b>\$ 276,423</b>	<b>\$ 277,189</b>	<b>\$ 276,116</b>



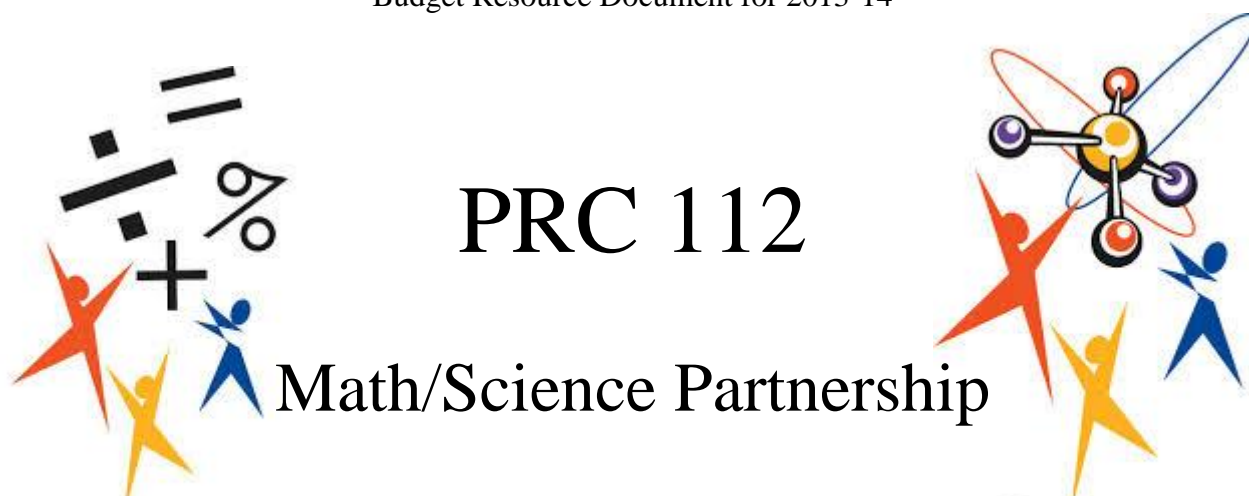
# PRC 069

## 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-069-000-	SOCIAL WORKERS-REVENUE CODE	\$ -	\$ -	\$ 223,810.00
		\$ -	\$ -	\$ 223,810
<b>Total Appropriations</b>				
8-5210-069-411-	LEVELED LITERACY INTERVENTION RED SYS	\$ -	\$ -	\$ -
8-5213-069-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$ -	\$ -	\$ -
8-5320-069-131-	SOCIAL WORKER	\$ -	\$ -	\$ 105,819.00
8-5320-069-181-	LOCAL SUPPLEMENT-SOCIAL WRK	\$ -	\$ -	\$ 5,821.00
8-5320-069-184-	LONGEVITY	\$ -	\$ -	\$ -
8-5320-069-211-	SOCIAL WORKER-SOC SEC	\$ -	\$ -	\$ 7,514.00
8-5320-069-221-	SOCIAL WORKER-RETIREMENT CONTRIBUTIO	\$ -	\$ -	\$ 14,429.00
8-5320-069-231-	SOCIAL WORKER-HEALTH INSURANCE	\$ -	\$ -	\$ 15,855.00
8-5320-069-232-	SOCIAL WRK-WORKMANS COMP	\$ -	\$ -	\$ 300.00
8-5333-069-411-	LEVELED LITERACY INTERVENTION RED SYS	\$ -	\$ -	\$ -
8-5832-069-131-	GUIDANCE COUNSELOR	\$ -	\$ -	\$ 50,740.00
8-5832-069-181-	STUDENT ADVOCATE - LOCAL SUPPLEMENT	\$ -	\$ -	\$ 4,262.00
8-5832-069-184-	LONGEVITY	\$ -	\$ -	\$ 1,142.00
8-5832-069-211-	EMPLOYER'S SOC SECURITY-STUDENT ADV	\$ -	\$ -	\$ 4,295.00
8-5832-069-221-	EMPLOYER'S RET CONTRIB -STUDENT ADVO	\$ -	\$ -	\$ 8,248.00
8-5832-069-231-	EMPLOYER-PAID HEALTH IN-STUDENT ADVO	\$ -	\$ -	\$ 5,285.00
8-5832-069-232-	STUDENT ADVOCATE - WORK COMP	\$ -	\$ -	\$ 100.00
	<b>Total Appropriations</b>	\$ -	\$ -	\$ 223,810





# 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

In addition to the carryover of \$40,859 from fiscal year 2012-13 additional revenue of \$66,836 was received in October 2013.

PRC 112 - Math/Science Partnership				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-112-000-	REVENUE-CARRYOVER	\$ 139,070.00	\$ 98,210.89	\$ 107,695.00
		<b>\$ 139,070</b>	<b>\$ 98,211</b>	<b>\$ 107,695</b>
<b>Total Appropriations</b>				
8-5870-112-163-	SUBS TEACHER - STAFF DEV TEACHER ABS	\$ 2,912.00	\$ 2,912.00	\$ -
8-5870-112-196-	STIPENDS- APLUS MATH/SCIENCE GRANT	\$ 67,878.00	\$ 35,900.00	\$ 74,600.00
8-5870-112-211-	SOCIAL SECURITY- APLUS MATH/SCIENCE G	\$ 5,527.00	\$ 2,969.15	\$ 5,706.00
8-5870-112-221-	RETIREMENT- APLUS MATH/SCIENCE GRANT	\$ 9,532.00	\$ 4,980.50	\$ 10,914.00
8-5870-112-312-	WORKSHOPS- APLUS MATH/SCIENCE GRAN	\$ 3,314.00	\$ 3,492.62	\$ 6,897.00
8-6110-112-411-	SUPPLIES- APLUS MATH/SCIENCE GRANT	\$ 44,771.00	\$ 43,864.31	\$ 9,578.00
8-6110-112-418-	COMPUTER SOFTWARE	\$ 5,136.00	\$ 5,136.00	\$ -
8-8100-112-472-	SALES & USE TAX REFUND	\$ -	\$ (1,043.69)	\$ -
	<b>Total Appropriations</b>	<b>\$ 139,070</b>	<b>\$ 98,211</b>	<b>\$ 107,695</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-301-000-	JROTC REIMBURSEMENTS FROM MILITARY	\$410,119.00	\$405,601.11	<b>\$410,119.00</b>
		<b>\$ 410,119</b>	<b>\$ 405,601</b>	<b>\$ 410,119</b>
<b>Total Appropriations</b>				
8-5111-301-123-	JROTC PROGRAM INSTRUCTOR	\$623,617.00	\$595,212.67	<b>\$ 571,166.00</b>
8-5111-301-125-	NEW TEACHER ORIENTATION	\$0.00	\$863.02	<b>\$ -</b>
8-5111-301-162-	SUBSTITUTE- REGULAR ABSENCE	\$455.00	\$1,347.50	<b>\$ -</b>
8-5111-301-181-	UNIVERSAL LOCAL SUPPLEMENT-JROTC TE	\$52,327.00	\$53,058.16	<b>\$ 50,210.00</b>
8-5111-301-184-	LONGEVITY PAY	\$2,989.00	\$2,447.79	<b>\$ 2,989.00</b>
8-5111-301-187-	JROTC SUPPLEMENT TO EQUAL MIN MILITA	\$200,806.00	\$208,927.70	<b>\$ 228,331.00</b>
8-5111-301-188-	ANNUAL LEAVE PAYOUT	\$0.00	\$5,722.17	<b>\$ -</b>
8-5111-301-211-	EMPLOYER'S SOC SECURITY-JROTC INSTR	\$65,805.00	\$65,174.64	<b>\$ 65,231.00</b>
8-5111-301-221-	EMPLOYER'S RET CONTRIB -JROTC INSTRU	\$122,822.00	\$122,145.88	<b>\$ 125,262.00</b>
8-5111-301-231-	EMPLOYER-PAID HEALTH IN-JROTC INSTRU	\$25,960.00	\$25,959.60	<b>\$ 63,420.00</b>
8-5111-301-232-	JROTC - WORKERS COMP	\$5,766.00	\$5,657.76	<b>\$ 6,000.00</b>
	<b>Total Appropriations</b>	<b>\$ 1,100,547</b>	<b>\$ 1,086,517</b>	<b>\$ 1,112,609</b>



# PRC 302

## Job Training Partnership Act

A grant from the Mountain Area Workforce Development Board funds a Workforce Investment Act (WIA) Job Readiness Youth Program at Erwin High School. Funds pay a Job Training Partnership Act (JTPA) instructor/coordinator for the school, purchase supplies and materials need by the students enrolled in the program, and purchase hardware/software for remediation/academic support of those students. This program allows underprivileged youth to acquire employability skills while staying in high school. Funding must be requested annually for the program.

The JTPA instructor/coordinator works with approximately 20 youth and provides them remediation and support. The program's criteria and goal is to help every participant achieve every performance measure of the grant. These include: Placement in Employment or Education, Attainment of a Degree or Certificate, and Literacy and Numeracy gains.

PRC 302 - Job Training Partnership Act				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-302-000-	REVENUE	\$ 90,165.00	\$ 89,941.41	\$ 51,892.00
		<b>\$ 90,165</b>	<b>\$ 89,941</b>	<b>\$ 51,892</b>
<b>Total Appropriations</b>				
8-5220-302-121-	JTPA TEACHER PAY: CAEHS	\$ 57,315.00	\$ 57,215.00	\$ 32,229.00
8-5220-302-162-	JTPA SUBSTITUTION PAY: CAEHS	\$ 928.00	\$ 1,162.00	\$ 400.00
8-5220-302-181-	JTPA LOCAL SUPPLEMENT - CAEHS	\$ 6,712.00	\$ 6,711.71	\$ 3,771.00
8-5220-302-184-	JTPA LONGEVITY PAY - CAEHS	\$ 2,581.00	\$ 2,581.43	\$ 1,450.00
8-5220-302-211-	JTPA WORK STUDY STUDENT FICA	\$ 4,927.00	\$ 4,784.75	\$ 2,896.00
8-5220-302-221-	JTPA EMP RETIREMENT CONTRIBUTION - C	\$ 9,478.00	\$ 9,464.08	\$ 5,464.00
8-5220-302-231-	JTPA HEALTH INSURANCE COST - CAEHS	\$ 5,192.00	\$ 5,191.92	\$ 4,629.00
8-5220-302-232-	JTPA WORK STUDY STUDENT WORKERS C	\$ 439.00	\$ 438.82	\$ 378.00
8-5220-302-332-	JTPA MILEAGE REIMBURSEMENT	\$ 27.00	\$ -	\$ 45.00
8-5220-302-379-	JTPA INSURANCE PREMIUMS	\$ 544.00	\$ 544.50	\$ 180.00
8-5220-302-411-	JTPA INSTRUCTIONAL SUPPLIES - CAEHS	\$ 2,022.00	\$ 1,847.20	\$ 450.00
	<b>Total Appropriations</b>	<b>\$ 90,165</b>	<b>\$ 89,941</b>	<b>\$ 51,892</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-303-000-	REVENUE	\$177,157.00	\$148,325.13	\$215,455.00
		<b>\$ 177,157</b>	<b>\$ 148,325</b>	<b>\$ 215,455</b>
<b>Total Appropriations</b>				
8-5220-303-146-	WORK BASED LEARNING COACH- WIA	\$ 41,106.00	\$ 42,528.95	\$ 50,810.00
8-5220-303-181-	WORK-BASED LEARNING COACH LOCAL S	\$ 4,427.00	\$ 4,346.00	\$ 4,927.00
8-5220-303-199-	OVERTIME-WIA	\$ 454.00	\$ 474.37	\$ -
8-5220-303-211-	WORK-BASED LEARNING EMPLOYER'S SO	\$ 3,142.00	\$ 2,873.40	\$ 4,264.00
8-5220-303-221-	EMPLOYER'S RETIREMENT CONTRIBUTION-	\$ 6,601.00	\$ 6,737.74	\$ 7,645.00
8-5220-303-231-	JTPA HEALTH INSURANCE COST -	\$ 10,384.00	\$ 10,383.84	\$ 12,962.00
8-5220-303-232-	JTPA WORKERS' COMPENSATION PREMIU	\$ 455.00	\$ (3.93)	\$ 4,326.00
8-5220-303-332-	JTPA MILEAGE REIMBURSEMENT	\$ 5,826.00	\$ 5,825.61	\$ 6,000.00
8-5220-303-379-	JTPA INSURANCE PREMIUMS	\$ 1,037.00	\$ 907.50	\$ 1,650.00
8-5220-303-411-	JTPA INSTRUCTIONAL SUPPLIES - CAEHS	\$ 800.00	\$ 463.65	\$ 1,100.00
8-5221-303-177-	JTPA WORK STUDY STUDENT PAY	\$ 89,290.00	\$ 71,107.93	\$ 105,750.00
8-5221-303-211-	FICA	\$ 6,885.00	\$ 5,440.16	\$ 8,090.00
8-5221-303-232-	JTPA WORK STUDY STUDENT WORKERS C	\$ 6,750.00	\$ (2,760.09)	\$ 7,931.00
	<b>Total Appropriations</b>	<b>\$ 177,157</b>	<b>\$ 148,325</b>	<b>\$ 215,455</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.



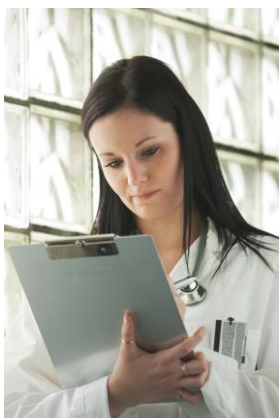
# Budget Resource Document for 2013-14

## 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

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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-305-000-	MEDICAID	\$420,547.00	\$148,280.20	\$ 200,000.00
		\$ 420,547	\$ 148,280	\$ 200,000
<b>Total Appropriations</b>				
8-5840-305-319-	FEE FOR MEDICAID ADMIN. PROCESSOR	\$106,547.00	\$ 49,756.22	\$ 30,000.00
8-8200-305-399-	UNBUDGETED	\$314,000.00	\$ -	\$ -
	<b>Total Appropriations</b>	\$ 420,547	\$ 49,756	\$ 30,000



# 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.

Budget Resource Document for 2013-14

**PRC 306 - Medicaid Fee for Service Reimbursements**

Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-306-000-	MEDICAID	\$183,397.00	\$ 54,413.36	<b>\$1,473,438.00</b>
8-4910-306-000-	APPROPRIATED FUND BALANCE	\$193,245.00		
		<b>\$ 376,642</b>	<b>\$ 54,413</b>	<b>\$ 1,473,438</b>
<b>Total Appropriations</b>				
8-5210-306-134-	SPECIAL ED MENTOR TEACHER	\$ 29,260.00	\$ -	<b>\$ 29,260.00</b>
8-5210-306-184-	SPECIAL ED MENTOR LONGEVITY	\$ 1,475.00	\$ 5.20	<b>\$ 1,475.00</b>
8-5210-306-187-	SPECIAL ED MENTOR TEACHER- NBTS	\$ 3,512.00	\$ -	<b>\$ 3,509.00</b>
8-5210-306-211-	EMPLOYER'S SOCIAL SECURITY	\$ 2,620.00	\$ -	<b>\$ 2,620.00</b>
8-5210-306-232-	WORKERS COMP PREMIUMS	\$ 224.00	\$ (1.51)	<b>\$ 250.00</b>
8-5210-306-311-	CONTRACTED SERVICES	\$ 67,034.00	\$ -	<b>\$ 3,000.00</b>
8-5210-306-312-	WORKSHOPS	\$ 5,976.00	\$ 1,108.56	<b>\$ 600.00</b>
8-5210-306-319-	OTHER PROFESSIONAL SERVICES	\$ 100.00	\$ 100.00	<b>\$ -</b>
8-5210-306-411-	SUPPLIES AND MATERIALS	\$ 10,498.00	\$ 10,408.77	<b>\$ 10,000.00</b>
8-5210-306-461-	NON INVENTORY FURN/EQUIP	\$ -	\$ -	<b>\$ 790.00</b>
8-5210-306-462-	INVENTORY FURNITURE/EQUIPMENT	\$ 2,954.00	\$ 2,953.26	<b>\$ -</b>
8-5213-306-121-	CLASSROOM TEACHER	\$ -	\$ -	<b>\$ 547,210.00</b>
8-5213-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$ -	\$ -	<b>\$ 48,388.00</b>
8-5213-306-184-	LONGEVITY PAY	\$ -	\$ -	<b>\$ 10,289.00</b>
8-5213-306-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	<b>\$ 46,350.00</b>
8-5213-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ -	<b>\$ 89,005.00</b>
8-5213-306-231-	EMPLOYER'S HOSPITALIZATION	\$ -	\$ -	<b>\$ 68,705.00</b>
8-5213-306-232-	RESOURCE TEACHER - WORKERS COMP	\$ -	\$ -	<b>\$ 500.00</b>
8-5214-306-121-	CLASSROOM TEACHER	\$ -	\$ -	<b>\$ 42,260.00</b>
8-5214-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$ -	\$ -	<b>\$ 4,480.00</b>
8-5214-306-184-	LONGEVITY PAY-MEDICAID	\$ -	\$ -	<b>\$ 1,373.00</b>
8-5214-306-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	<b>\$ 3,681.00</b>
8-5214-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ -	<b>\$ 7,068.00</b>
8-5214-306-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$ -	\$ -	<b>\$ 5,285.00</b>
8-5218-306-121-	CLASSROOM TEACHER	\$ -	\$ -	<b>\$ 30,800.00</b>
8-5218-306-181-	RESOURCE TEACHER - LOCAL SUPPLEMENT	\$ -	\$ -	<b>\$ 1,940.00</b>
8-5218-306-211-	EMPLOYER'S SOCIAL SECURITY	\$ -	\$ -	<b>\$ 2,505.00</b>
8-5218-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ -	\$ -	<b>\$ 4,810.00</b>
8-5218-306-231-	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$ -	\$ -	<b>\$ 5,285.00</b>
8-5250-306-411-	SUPPLIES AND MATERIALS	\$ 373.00	\$ 365.78	<b>\$ -</b>
8-5250-306-462-	AUDIO EQUIPMENT	\$ 1,036.00	\$ 862.52	<b>\$ -</b>
8-5840-306-311-	CONTRACTED SERVICES-HEALTH SERVICES	\$ 1,028.00	\$ 1,028.16	<b>\$ 222,000.00</b>
8-5840-306-319-	OTHER PROFESSIONAL SERVICE	\$ 200,566.00	\$ 281,117.76	<b>\$ 280,000.00</b>
8-6614-306-153-	GRANT WRITER	\$ 21,443.00	\$ -	<b>\$ -</b>
8-6614-306-181-	LOCAL SUPPLEMENT	\$ 5,436.00	\$ -	<b>\$ -</b>
8-6614-306-184-	LONGEVITY	\$ 757.00	\$ (436.40)	<b>\$ -</b>
8-6614-306-188-	ANNUAL LEAVE	\$ -	\$ -	<b>\$ -</b>
8-6614-306-211-	EMPLOYER'S SOCIAL SECURITY	\$ 4,335.00	\$ -	<b>\$ -</b>
8-6614-306-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 8,680.00	\$ -	<b>\$ -</b>
8-6614-306-231-	EMPLOYER'S HOSPITALIZATION	\$ 5,192.00	\$ 1,297.98	<b>\$ -</b>
8-6614-306-232-	WORKERS COMPENSATION PREMIUMS	\$ 325.00	\$ (7.83)	<b>\$ -</b>
8-6614-306-312-	WORKSHOP EXPENSE	\$ 1,700.00	\$ 205.80	<b>\$ -</b>
8-8100-306-392-	INDIRECT COST	\$ 2,118.00	\$ 4,661.60	<b>\$ -</b>
8-8100-306-472-	SALES & USE TAX REFUND	\$ -	\$ (241.53)	<b>\$ -</b>
	<b>Total Appropriations</b>	<b>\$ 376,642</b>	<b>\$ 303,428</b>	<b>\$ 1,473,438</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 2012-13. 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4910-340-000-	APPROPRIATE FUND BALANCE	\$ 10,065.00	\$ -	<b>\$10,065.00</b>
		<b>\$ 10,065</b>	<b>\$ -</b>	<b>\$ 10,065</b>
<b>Total Appropriations</b>				
8-5110-340-411-	SUPPLIES AND MATERIALS	\$ 10,065.00	\$ -	<b>\$10,065.00</b>
	<b>Total Appropriations</b>	<b>\$ 10,065</b>	<b>\$ -</b>	<b>\$ 10,065</b>



# PRC 443

## Pre-School Assessment Grant

The funds assist in purchasing materials and providing training in team, arena assessment for the preschool child, as well as, pay for part of a preschool teacher. New funding from this source now comes in Fund 3 PRC 119 which is allotted directly from North Carolina Department of Instruction.

PRC 443 - Preschool Assessment Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4910-443-000-	APPROPRIATED FUND BALANCE	\$ 27,503.00	\$ -	\$7,904.00
		<b>\$ 27,503</b>	<b>\$ -</b>	<b>\$ 7,904</b>
<b>Total Appropriations</b>				
8-5231-443-121-	PRESCHOOL TEACHER	\$ 12,668.00	\$ 12,668.00	<b>\$3,959.00</b>
8-5231-443-181-	LOCAL SUPPLEMENT PAID MONTHLY	\$ 811.00	\$ 810.80	<b>\$ 253.00</b>
8-5231-443-211-	EMPLOYER'S SOCIAL SECURITY	\$ 995.00	\$ 958.40	<b>\$ 322.00</b>
8-5231-443-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,918.00	\$ 1,918.00	<b>\$ 619.00</b>
8-5231-443-231-	EMPLOYER-PAID HEALTH INSURANCE	\$ 1,514.00	\$ 1,514.31	<b>\$2,643.00</b>
8-5231-443-232-	WORKERS COMP	\$ -	\$ 88.77	<b>\$ 108.00</b>
8-5235-443-312-	WORKSHOP EXPENSES-PRESCH ASSESSMT 09/10	\$ 3,680.00	\$ 237.73	\$ -
8-5235-443-411-	SUPPLIES/MATERIALS-PRESCH ASSESSMENT GRT	\$ 5,495.00	\$ 1,113.36	\$ -
8-8100-443-392-	INDIRECT COST-PRESCHOOL ASSESSTMENT GRT	\$ 422.00	\$ 299.65	\$ -
	<b>Total Appropriations</b>	<b>\$ 27,503</b>	<b>\$ 19,609</b>	<b>\$ 7,904</b>



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-501-000-	REVENUE--PROGRESS ENERGY GRANT	\$ 15,077.00	\$ 14,826.86	\$ 250.00
		<b>\$ 15,077</b>	<b>\$ 14,827</b>	<b>\$ 250</b>
<b>Total Appropriations</b>				
8-5110-501-411-	SUPPLIES--PROGRESS ENERGY GRANT	\$ 15,077.00	\$ -	\$ -
8-5117-501-411-	SUPPLIES--PROGRESS ENERGY GRANT	\$ -	\$ 14,993.81	\$ 250.00
8-8100-501-472-	SALES TAX REVENUE	\$ -	\$ (166.95)	\$ -
	<b>Total Appropriations</b>	<b>\$ 15,077</b>	<b>\$ 14,827</b>	<b>\$ 250</b>



# PRC 502 & 857

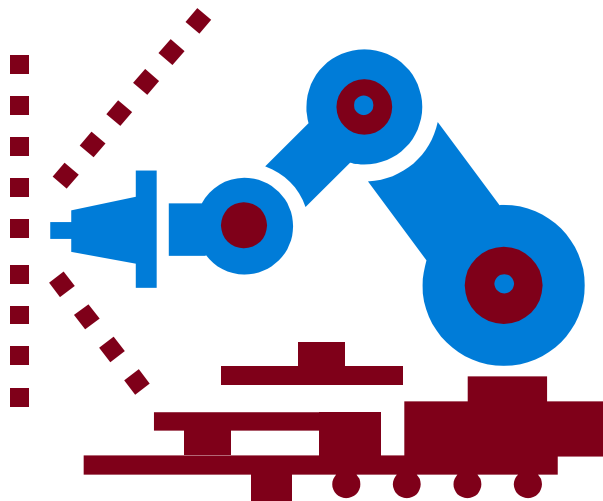
## Paddison Grant

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 individual school. In some cases, the school then has to remit the funds to the central office – primarily for personnel services or capital outlay type expenditures. In the past PRC 502 was used to track these Paddison Trust related expenditures. In the future, the regular school reimbursements accounts will be used instead.

PRC 502/857 - Paddison Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4910-502-000-	APPROPRIATED FUND BALANCE	\$ 6,882.00	\$ -	\$ 6,890.00
8-4490-857-000-		\$ -	\$ -	\$103,737.00
		\$ 6,882	\$ -	\$ 110,627
<b>Total Appropriations</b>				
8-5110-502-411-	SUPPLIES-PADDISON GRANT	\$ 6,882.00	\$ (175.41)	\$ 6,890.00
8-5110-502-461-	NON-INVENTORY FURN/EQUIP.-PADDISON GRT	\$ -	\$ 151.92	\$ -
8-5110-502-462-	INVENTORY FURNITURE/EQUIP.-PADDISON GRT	\$ -	\$ (79.90)	\$ -
8-5333-502-232-	WORKERS' COMPENSATION PREMIUMS	\$ -	\$ (0.29)	\$ -
8-5110-857-311-	CONTRACTED SERVICES	\$ -	\$ -	\$103,737.00
	<b>Total Appropriations</b>	\$ 6,882	\$ (104)	\$ 110,627

# 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.

PRC 503 Eaton Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-503-000-	REVENUE	\$ 2,585.00	\$ -	\$2,500.00
		\$ 2,585	\$ -	\$ 2,500
<b>Total Appropriations</b>				
8-5120-503-351-	STUDENT CERTIFICATIONS- EATON	\$ 600.00	\$ -	\$ 500.00
8-5120-503-411-	SUPPLIES- EATON	\$ 1,952.00	\$ -	\$1,500.00
8-8100-503-392-	INDIRECT COST	\$ 33.00	\$ -	\$ 500.00
	<b>Total Appropriations</b>	\$ 2,585	\$ -	\$ 2,500



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-504-000-	BCS FOUNDATION FUNDS	\$ 72,282.00	\$ 69,960.11	<b>\$71,702.00</b>
		<b>\$ 72,282</b>	<b>\$ 69,960</b>	<b>\$ 71,702</b>
<b>Total Appropriations</b>				
8-8100-504-392-	INDIRECT COSTS	\$ 1,110.00	\$ 1,057.04	<b>\$ 1,150.00</b>
8-8600-504-151-	FOUNDATION OFFICE PERSONNEL	\$ 25,706.00	\$ 22,960.06	<b>\$25,706.00</b>
8-8600-504-153-	DIRECTOR OF FOUNDATION	\$ 39,832.00	\$ 39,832.32	<b>\$39,832.00</b>
8-8600-504-211-	EMPLOYER'S SOC SECURITY-FOUNDATION STAFF	\$ 5,014.00	\$ 4,803.59	<b>\$ 5,014.00</b>
8-8600-504-232-	WORKERS COMPENSATION PREMIUMS	\$ 620.00	\$ 408.14	<b>\$ -</b>
8-8600-504-418-	FOUNDATION OFFICE SOFTWARE	\$ -	\$ 68.00	<b>\$ -</b>
8-8600-504-462-	FOUNDATION EQUIPMENT	\$ -	\$ 699.78	<b>\$ -</b>
	<b>Total Appropriations</b>	<b>\$ 72,282</b>	<b>\$ 69,829</b>	<b>\$ 71,702</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.

PRC 505 - TD Bank Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-505-000-	REVENUE	\$ 1,662.00	\$ 1,656.65	<b>\$4,805.00</b>
		<b>\$ 1,662</b>	<b>\$ 1,657</b>	<b>\$ 4,805</b>
<b>Total Appropriations</b>				
8-5120-505-313-	ADVERTISING COSTS- TD BANK/PLTW	\$ -	\$ -	<b>\$ 500.00</b>
8-5120-505-333-	FIELD TRIP COSTS- TD BANK/PLTW	\$ 1,638.00	\$ 1,631.22	<b>\$2,500.00</b>
8-5120-505-411-	SUPPLIES COSTS- TD BANK/PLTW	\$ -	\$ -	<b>\$1,027.00</b>
8-5120-505-462-	INVENTORY EQUIPMENT- TD BANK- PLTW	\$ -	\$ -	<b>\$ 500.00</b>
8-8100-505-392-	INDIRECT COSTS- TD BANK- PLTW	\$ 24.00	\$ 25.43	<b>\$ 278.00</b>
	<b>Total Appropriations</b>	<b>\$ 1,662</b>	<b>\$ 1,657</b>	<b>\$ 4,805</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).

PRC 508 - NC Pediatrics Society				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-508-000-	REVENUE - NC PEDIATRIC SOCIETY FOUND	\$ 1,000.00	\$ 1,000.00	<b>\$1,000.00</b>
		<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Total Appropriations</b>				
8-5320-508-462-	EQUIPMENT/FURN - NC PEDIATRIC SOCIETY G	\$ 1,000.00	\$ 1,000.00	<b>\$1,000.00</b>
	<b>Total Appropriations</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>



# PRC 509

## Belk Grant

The Sisters of Mercy grant funded a pilot implementation a research-based 7<sup>th</sup> grade math program for improved mathematics proficiency, high school algebra readiness, enhanced math discourse, and deepened teacher knowledge/instruction. The program created by Texas Instruments is called TI Math Forward. The core of the Math Forward program involves teacher coaching and student use of graphing calculators connected to a “Navigator System” that allows for real-time student data collection. The Navigator system sends each student’s response to the board for improved mathematical discourse. The pilot targeted 2 7<sup>th</sup> grade classes at the three middle schools with over 50% low income students.

PRC 509 - Belk Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-509-000	REVENUE	\$ 35,000.00	\$ 30,883.75	\$4,116.00
		<b>\$ 35,000</b>	<b>\$ 30,884</b>	<b>\$ 4,116</b>
<b>Total Appropriations</b>				
8-5117-509-163-	BELK GRANT- SUBSTITUTES	\$ 819.00	\$ 1,078.00	\$ -
8-5117-509-196-	BELK GRANT- STIPENDS	\$ 3,000.00	\$ 3,400.00	\$ -
8-5117-509-211-	BELK GRANT- FICA	\$ 292.00	\$ 342.58	\$ -
8-5117-509-221-	BELK GRANT- RETIREMENT	\$ 427.00	\$ 483.82	\$ -
8-5117-509-232-	WORKERS COMPENSATION PREMIUMS	\$ -	\$ 4.35	\$ -
8-5117-509-311-	BELK GRANT- CONTRACTS	\$ 26,700.00	\$ 25,575.00	\$ -
8-5117-509-411-	BELK GRANT- SUPPLIES	\$ 3,612.00	\$ -	<b>\$4,116.00</b>
8-5117-509-459-	BELK GRANT- FOOD PURCHASES	\$ 150.00	\$ -	\$ -
	<b>Total Appropriations</b>	<b>\$ 35,000</b>	<b>\$ 30,884</b>	<b>\$ 4,116</b>



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-515-000-	REVENUE	\$1,000.00	\$1,000.00	<b>\$352.00</b>
		<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 352</b>
<b>Total Appropriations</b>				
8-5840-515-411-	SUPPLIES HEALTH SERVICES	\$1,000.00	\$648.07	<b>\$352.00</b>
	<b>Total Appropriations</b>	<b>\$ 1,000</b>	<b>\$ 648</b>	<b>\$ 352</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 2013-14.

PRC 517 - Career Academy Grant - Erwin High				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-517-000-	CAREER ACADEMY - FUND BALANCE	\$ 96,303.00	\$ 93,860.61	<b>\$96,443.00</b>
		<b>\$ 96,303</b>	<b>\$ 93,861</b>	<b>\$ 96,443</b>
<b>Total Appropriations</b>				
8-5315-517-121	TEACHER-ERWIN HIGH CAREER ACADEMY GRANT	\$ 55,814.00	\$ 55,814.00	<b>\$55,814.00</b>
8-5315-517-162	SUBSTITUTE-ERWIN HIGH CAREER ACADEMY GR	\$ 1,000.00	\$ 812.00	<b>\$ 1,000.00</b>
8-5315-517-177	WORK STUDY STUDENT--ERWIN H.CAREER ACA.	\$ 7,500.00	\$ 6,972.26	<b>\$ 7,000.00</b>
8-5315-517-181	LOCAL SUPPLEMENT- ERWIN H. CAREER ACA.	\$ 4,689.00	\$ 4,688.38	<b>\$ 4,689.00</b>
8-5315-517-184	LONGEVITY PAY	\$ 837.00	\$ 840.56	<b>\$ 837.00</b>
8-5315-517-211	EMPLOYER'S SOCIAL SECURITY-CAREER ACA GR	\$ 5,305.00	\$ 5,267.13	<b>\$ 5,304.00</b>
8-5315-517-221	EMPLOYER'S RETIREMENT CONT-CAREER ACA GR	\$ 8,729.00	\$ 8,728.62	<b>\$ 8,729.00</b>
8-5315-517-231	EMPLOYER PAID HEALTH INSUR.-CAREER ACA	\$ 5,192.00	\$ 5,191.92	<b>\$ 5,192.00</b>
8-5315-517-232	WORKERS' COMPENSATION PREMIUMS	\$ 305.00	\$ 195.59	<b>\$ 850.00</b>
8-5315-517-311	CONTRACTED SERVICE-ERWIN HS CAREER ACADE	\$ -	\$ -	<b>\$ 500.00</b>
8-5315-517-332	MILEAGE REIMBURSEMENT-ERWIN HS CAREER AC	\$ -	\$ -	<b>\$ 200.00</b>
8-5315-517-333	FIELD TRIPS-ERWIN HS CAREER ACADEMY GRT	\$ -	\$ -	<b>\$ 400.00</b>
8-5315-517-379	CAREER ACADEMY STUDENT INSURANCE PREMIUM	\$ 545.00	\$ 544.50	<b>\$ 500.00</b>
8-5315-517-399	NON GRANT EXPENSES	\$ 203.00	\$ -	<b>\$ 2,443.00</b>
8-5315-517-411	SUPPLIES/MATERIALS-ERWIN HS CAREER ACADE	\$ 3,918.00	\$ 3,393.64	<b>\$ 551.00</b>
8-6550-517-171	BUS DRIVER - ERWIN HS CAREER ACADEMY GRT	\$ -	\$ -	<b>\$ 100.00</b>
8-6550-517-211	EMPLOYER'S SOCIAL SECURITY-CAREER ACA.GT	\$ -	\$ -	<b>\$ 8.00</b>
8-6550-517-221	EMPLOYER'S RETIREMENT CONTR.- CAREER ACA	\$ -	\$ -	<b>\$ 14.00</b>
8-6550-517-231	EMPLOYER PAID HEALTH INSURANCE PREMIUMS	\$ -	\$ -	<b>\$ 50.00</b>
8-6550-517-232	WORKERS COMPENSATION PREMIUMS-GRT	\$ 5.00	\$ -	<b>\$ -</b>
8-8100-517-392	INDIRECT COST - ERWIN HIGH ACADEMY GRANT	\$ 2,262.00	\$ 1,441.31	<b>\$ 2,262.00</b>
8-8100-517-472	SALES & USE TAX REFUND	\$ -	\$ (29.30)	<b>\$ -</b>
	<b>Total Appropriations</b>	<b>\$ 96,304</b>	<b>\$ 93,861</b>	<b>\$ 96,443</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.



Budget Resource Document for 2013-14

PRC 519 -SOM Dropout Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-519-000-	REVENUE	\$126,403.00	\$108,752.79	<b>\$97,347.00</b>
		<b>\$ 126,403</b>	<b>\$ 108,753</b>	<b>\$ 97,347</b>
<b>Total Appropriations</b>				
8-5325-519-146	OUTREACH SPECIALIST-PRC 519	\$ 15,048.00	\$ 15,047.86	\$ -
8-5325-519-181	LOCAL SUPPLEMENT- DROPOUT PREVENT GRT	\$ 695.00	\$ 695.45	\$ -
8-5325-519-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ -	<b>\$ 168.00</b>
8-5325-519-211	EMPLOYER'S SOCIAL SECURITY	\$ 1,204.00	\$ 1,204.39	<b>\$ 13.00</b>
8-5325-519-232	WORKERS COMPENSATION PREMIUMS	\$ 73.00	\$ 103.68	\$ -
8-5350-519-116	ADMINISTRATOR- SOM DROPOUT PREVENTION	\$ 3,912.00	\$ 3,912.25	\$ -
8-5350-519-121	TEACHER-DROPOUT PREVENTION GRANT	\$ 26,865.00	\$ 26,864.55	\$ -
8-5350-519-142	TEACHER ASST SOM DROPOUT GRANT	\$ 90.00	\$ 90.00	<b>\$ 1,602.00</b>
8-5350-519-146	SUMMER FACILITATOR	\$ 4,001.00	\$ 4,000.99	\$ -
8-5350-519-162-	SUBSTITUTE FOR MINI-MESTER	\$ -	\$ -	<b>\$ 333.00</b>
8-5350-519-192	STIPEND	\$ 42,068.00	\$ 42,068.90	<b>\$ 67,584.00</b>
8-5350-519-211	EMPLOYER'S SOCIAL SECURITY	\$ 5,886.00	\$ 5,885.67	<b>\$ 5,318.00</b>
8-5350-519-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 10,456.00	\$ 10,455.54	<b>\$ 9,883.00</b>
8-5350-519-232	WORKERS COMPENSATION PREMIUMS	\$ 420.00	\$ 506.24	\$ -
8-5350-519-311	CONTRACTED SERVICES-DROPOUT PREVENT. GRT	\$ 6,480.00	\$ 6,480.00	<b>\$ 5,094.00</b>
8-5350-519-331	CONTRACTED PUPIL TRANSPORATION-GRANT	\$ 4,212.00	\$ 4,211.75	<b>\$ 4,418.00</b>
8-5350-519-332	MILEAGE REIMBURSEMENT (NON-STAFF DEV)	\$ 243.00	\$ 242.95	\$ -
8-5350-519-411	SUPPLIES/MATERIALS-DROPOUT PREVEN. GRANT	\$ 879.00	\$ 799.46	<b>\$ 404.00</b>
8-5350-519-423	FUEL -DROPOUT PREVEN. GRANT	\$ -	\$ -	\$ -
8-6550-519-171	BUS DRIVERS	\$ 3,349.00	\$ 3,349.37	<b>\$ 2,256.00</b>
8-6550-519-211	EMPLOYER'S SOCIAL SECURITY	\$ 256.00	\$ 256.24	<b>\$ 173.00</b>
8-6550-519-221	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 266.00	\$ 265.62	<b>\$ 101.00</b>
8-8100-519-472	SALES & USE TAX REFUND	\$ -	\$ -	\$ -
	<b>Total Appropriations</b>	<b>\$ 126,403</b>	<b>\$ 126,441</b>	<b>\$ 97,347</b>

# PRC 521

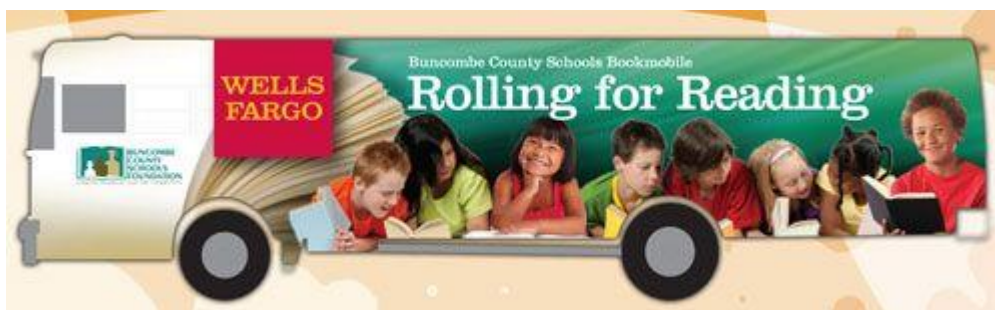
## Walmart Grant



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.

PRC 521 - Walmart Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4430-521-000-	REVENUE	\$ 1,000.00	\$ -	<b>\$1,000.00</b>
		<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Total Appropriations</b>				
8-6110-521-411-	SUPPLIES	\$ 1,000.00	\$ -	<b>\$1,000.00</b>
	<b>Total Appropriations</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-525-000-	REVENUE	\$ 20,859.00	\$ 5,650.01	<b>\$20,209.00</b>
		<b>\$ 20,859</b>	<b>\$ 5,650</b>	<b>\$ 20,209</b>
<b>Total Appropriations</b>				
8-5330-525-175-	LABOR - BOOKMOBILE	\$ 2,000.00	\$ 1,073.05	<b>\$ -</b>
8-5330-525-422-	REPAIR PARTS - BOOKMOBILE	\$ 5,000.00	\$ 1,930.96	<b>\$ 1,000.00</b>
8-5330-525-423-	GAS/DIESEL FUEL - BOOKMOBILE	\$ 12,359.00	\$ 1,965.82	<b>\$16,209.00</b>
8-5330-525-424-	OIL FOR BOOKMOBILE	\$ 500.00	\$ 68.25	<b>\$ 2,000.00</b>
8-5330-525-425-	TIRES AND TUBES - BOOKMOBILE	\$ 1,000.00	\$ 518.93	<b>\$ 1,000.00</b>
8-6550-525-352-	CDL REIMBURSED - BOOKMOBILE	\$ -	\$ 93.00	<b>\$ -</b>
	<b>Total Appropriations</b>	<b>\$ 20,859</b>	<b>\$ 5,650</b>	<b>\$ 20,209</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.

PRC 528 - Donation from Chamber of Commerce				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-528-000-	REVENUE	\$ 500.00	\$ 40.01	\$ 1,459.00
		<b>\$ 500</b>	<b>\$ 40</b>	<b>\$ 1,459</b>
<b>Total Appropriations</b>				
8-5120-528-312-	WORKSHOP EXPENSE	\$ -	\$ -	\$ 459.00
8-5120-528-333-	FIELD TRIPS	\$ 500.00	\$ 40.01	\$ 1,000.00
	<b>Total Appropriations</b>	<b>\$ 500.00</b>	<b>\$ 40.01</b>	<b>\$ 1,459.00</b>

# PRC 529

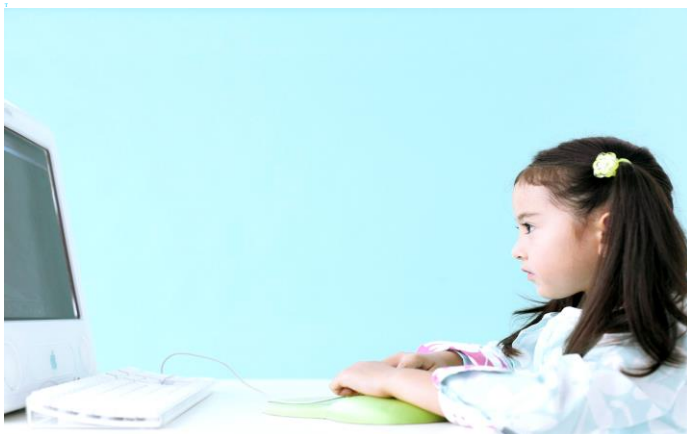
## Project Lead the Way— Progress Energy



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.

PRC 529 - Project Lead the Way--Progress Energy				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-529-000-	REVENUE	\$ 14,400.00	\$ -	\$14,400.00
		<b>\$ 14,400</b>	<b>\$ -</b>	<b>\$ 14,400</b>
<b>Total Appropriations</b>				
8-5120-529-313-	ADVERTISING EXPENSES	\$ 500.00	\$ -	<b>\$ 500.00</b>
8-5120-529-333-	FIELD TRIPS	\$ 4,000.00	\$ -	<b>\$ 4,000.00</b>
8-5120-529-411-	SUPPLIES AND MATERIALS	\$ 2,500.00	\$ -	<b>\$ 2,500.00</b>
8-5120-529-462-	COMPUTER EQUIP INVENTORIED	\$ 7,000.00	\$ -	<b>\$ 7,000.00</b>
8-8100-529-392-	INDIRECT COST	\$ 400.00	\$ -	<b>\$ 400.00</b>
	<b>Total Appropriations</b>	<b>\$ 14,400</b>	<b>\$ -</b>	<b>\$ 14,400</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-560-000-	REVENUE	\$ 4,432.00	\$ 4,067.21	\$ 281.00
		<b>\$ 4,432</b>	<b>\$ 4,067</b>	<b>\$ 281</b>
<b>Total Appropriations</b>				
8-5210-560-411-	SUPPLIES AND MATERIALS-ASSISTIVE TECHNO.	\$ 436.00	\$ 152.91	\$ -
8-5210-560-462-	INVENTORY FURNITURE/EQUIPMENT-ASSISTIVE	\$ 3,935.00	\$ 3,934.39	\$ 281.00
8-8100-560-392-	INDIRECT COST	\$ 61.00	\$ 63.72	\$ -
8-8100-560-472-	SALES & USE TAX REFUND	\$ -	\$ (83.81)	\$ -
	<b>Total Appropriations</b>	<b>\$ 4,432</b>	<b>\$ 4,067</b>	<b>\$ 281</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4430-569-000-	CONTRIBUTIONS/DONATIONS	\$ 50,000.00	\$ -	<b>\$50,000.00</b>
8-4910-569-000-	APP FUND BALANCE TO SUPPORT EBLEN PROGRM	\$ -	\$ -	<b>\$11,950.00</b>
		<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 61,950</b>
<b>Total Appropriations</b>				
8-6302-569-135-	LEAD TEACHER-EBLEN GRANT	\$ 51,673.00	\$ 37,358.57	<b>\$54,558.00</b>
8-6302-569-181-	SUPPLEMENT-GRADUATION INITIATIVE-EBLEN	\$ 4,191.00	\$ -	<b>\$ -</b>
8-6302-569-184-	LONGEVITY-GRADUATION INITIATIVE-EBLEN	\$ 2,340.00	\$ 2,096.12	<b>\$ 2,455.00</b>
8-6302-569-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 4,300.38	<b>\$ -</b>
8-6302-569-211-	EMPLOYER'S SOCIAL SECURITY-EBLEN GRANT	\$ 4,336.00	\$ 3,317.15	<b>\$ 4,362.00</b>
8-6302-569-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 6,501.00	\$ 2,355.66	<b>\$ -</b>
8-6302-569-231-	EMPLOYER PAID HEALTH INSURANCE	\$ 5,192.00	\$ 2,595.96	<b>\$ -</b>
8-6302-569-232-	WORKERS COMPENSATION PREMIUMS	\$ 368.00	\$ 252.66	<b>\$ 275.00</b>
8-6302-569-332-	MILEAGE REIMBURSEMENT-NON STAFF DEVELOPM	\$ 325.00	\$ -	<b>\$ 300.00</b>
	<b>Total Appropriations</b>	<b>\$ 74,926</b>	<b>\$ 52,277</b>	<b>\$ 61,950</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4890-574-000-	REVENUE	\$ 31,512.00	\$ 28,213.08	\$63,299.00
		<b>\$ 31,512</b>	<b>\$ 28,213</b>	<b>\$ 63,299</b>
<b>Total Appropriations</b>				
8-5110-574-163-	SUBSTITUTE- BURROGOUGHS WELLCOME GRANT	\$ 180.00	\$ 735.00	\$ 2,707.00
8-5110-574-191-	CURRICULUM STIPENDS	\$ -	\$ -	\$ 1,600.00
8-5110-574-211-	FICA- BURROGOUGHS WELLCOME GRANT	\$ 14.00	\$ 56.24	\$ 330.00
8-5110-574-221-	EMPLOYERS RETIREMENT	\$ -	\$ -	\$ 228.00
8-5110-574-411-	SUPPLIES- BURROUGHS WELLCOME GRANT	\$ 3,177.00	\$ 3,411.52	\$13,181.00
8-5110-574-462-	SUPPLIES- BURROUGHS WELLCOME GRANT	\$ 7,180.00	\$ 5,397.92	\$ 7,180.00
8-6110-574-191-	CURRICULUM STIPEND- WELLCOME BURROUGHS	\$ 8,205.00	\$ 8,204.79	\$16,379.00
8-6110-574-211-	FICA- BURROGOUGHS WELLCOME GRANT	\$ 628.00	\$ 627.73	\$ 1,253.00
8-6110-574-221-	EMPLOYER'S RETIREMENT CONTRIBUTION	\$ 1,167.00	\$ 1,167.53	\$ 2,368.00
8-6110-574-311-	CONTRACTED SERVICES-WELLCOME BURROUGHS	\$ 6,600.00	\$ 3,303.80	\$ 6,600.00
8-6110-574-312-	WORKSHOPS-BURROUGHS WELLCOME GRANT	\$ 3,309.00	\$ 3,749.58	\$ 8,380.00
8-6110-574-314-	PRINTING AND BINDING- WELLCOME BURROUGHS	\$ 100.00	\$ -	\$ 1,887.00
8-6110-574-332-	MILEAGE- BURROUGHS WELLCOME GRANT	\$ 952.00	\$ 1,558.97	\$ 1,206.00
	<b>Total Appropriations</b>	<b>\$ 31,512</b>	<b>\$ 28,213</b>	<b>\$ 63,299</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.

PRC 610 - Hominy Valley Special Tax District (HVSST)				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4450-610-000-	INTEREST EARNED - HOMINY VALLEY	\$ -	\$ 816.98	\$ -
8-4910-610-000-	APPROPRIATED FUND BALANCE-HOMINY VALLEY	\$ 310,516.00	\$ -	\$ 287,350.00
		<b>\$ 310,516</b>	<b>\$ 817</b>	<b>\$ 287,350</b>
<b>Total Appropriations</b>				
8-5110-610-192-	STIPEND- TESTING ASSISTANCE	\$ -	\$ 3,000.00	\$ -
8-5110-610-211-	FICA- TESTING ASSISTANCE	\$ -	\$ 229.50	\$ -
8-5110-610-311-	CONTRACTED SERVICES-HOMINY VALLEY	\$ 289,382.00	\$ -	\$ 287,350.00
8-5110-610-411-	SUPLIES/MATERIALS-HOMINY VALLEY	\$ 2,167.00	\$ 2,201.28	\$ -
8-5110-610-462-	INVENTORY FURNITURE/EQUIPMENT-HVSST	\$ 18,142.00	\$ 18,142.05	\$ -
8-5117-610-413-	TEXTBOOKS	\$ 825.00	\$ 825.00	\$ -
8-8100-610-472-	SALES & USE TAX REFUND	\$ -	\$ (413.90)	\$ -
	<b>Total Appropriations</b>	<b>\$ 310,516</b>	<b>\$ 23,984</b>	<b>\$ 287,350</b>

Funds will be appropriated as school desire to spend them during the 2013-14 fiscal year.

Revenue represents interest income attributed to the unspent balance of funds retained by each school. Equity is as follows:

School	Equity
Candler	\$40,473.00
Enka High	\$164,516.00
Hominy Valley	\$10,557.00
Pisgah	\$11,185.00
Enka Middle	\$527.00
Sand Hill-Venable	\$60,092.00
<b>Total</b>	<b>\$287,350.00</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4470-640-000-	VENDING MACHINE REVENUE	\$ 42,000.00	\$ 14,388.52	\$ 42,000.00
		\$ 42,000	\$ 14,389	\$ 42,000
<b>Total Appropriations</b>				
8-5110-640-411-	VENDING PROCEEDS RETURNED TO SCHOOLS	\$ -	\$ 14,388.52	\$ 42,000.00
8-5120-640-311-	CONTRACTS - VENDING STEM VIDEO	\$ 5,753.00	\$ -	\$ -
8-5120-640-411-	VENDING PROCEEDS RETURNED TO CTE	\$ 36,247.00	\$ -	\$ -
	<b>Total Appropriations</b>	\$ 42,000	\$ 14,389	\$ 42,000



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-706-000-	ACTIVITY BUS REVENUE	\$ 118,000.00	\$ 117,762.65	\$ 118,000.00
		<b>\$ 118,000</b>	<b>\$ 117,763</b>	<b>\$ 118,000</b>
<b>Total Appropriations</b>				
8-6550-706-181-	BUS DRIVER LOCAL SUPPLEMENT	\$ 44,000.00	\$ 2,954.47	\$ 44,000.00
8-6550-706-184-	LONGEVITY PAY	\$ -	\$ 1,196.85	\$ -
8-6550-706-211-	TRANSPORTATION EMPLOYER'S SOCIAL SEC	\$ 3,366.00	\$ 273.79	\$ 3,366.00
8-6550-706-221-	TRANSPORTATION - RETIREMENT CONTRIBUTION	\$ 5,000.00	\$ 485.27	\$ 5,000.00
8-6550-706-231-	TRANSPORTATION - HOSPITALIZATION	\$ 500.00	\$ -	\$ 500.00
8-6550-706-232-	WORKERS' COMPENSATION PREMIUMS	\$ -	\$ (49.87)	\$ 1,600.00
8-6550-706-311-	CONTRACT SERVICES	\$ 1,600.00	\$ -	\$ 7,800.00
8-6550-706-352-	CDL REIMBURSEMENTS - TRANSPORTATION	\$ 7,800.00	\$ 5,699.00	\$ 215.00
8-6550-706-361-	MEMBERSHIPS-TRANSPORTATION DEPARTMNT	\$ 215.00	\$ 400.00	\$ -
8-6550-706-552-	LICENSE AND TITLE FEES-TRANSPORTATION	\$ -	\$ 51.00	\$ -
8-6551-706-171-	BUS DRIVER INELIGIBLE SALARY	\$ -	\$ 302.11	\$ -
8-6551-706-175-	TRANS MECHANICS WORK ON ACTIVITY BUSES	\$ 47,000.00	\$ 42,204.80	\$ 47,000.00
8-6551-706-211-	TRANS MECHANICS WORK ON ACTIVITY BUSES	\$ -	\$ 3.54	\$ -
8-6551-706-232-	BUS DRIVER ACTIVITY BUS - WORKERS COMP	\$ -	\$ 1,980.21	\$ -
8-6551-706-422-	REPAIR PARTS/MATERIALS- ACTIVITY BUSES	\$ 37,000.00	\$ 18,368.02	\$ 37,000.00
8-6551-706-424-	OIL- ACTIVITY BUSES	\$ 1,500.00	\$ 1,484.70	\$ 1,500.00
8-6551-706-425-	TIRES- ACTIVITY BUSES	\$ 12,000.00	\$ 10,386.02	\$ 12,000.00
8-6552-706-232-	BUS DRIVER - WORKERS COMP	\$ -	\$ (1.02)	\$ -
	<b>Total Appropriations</b>	<b>\$ 159,981</b>	<b>\$ 85,739</b>	<b>\$ 159,981</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. The same partnership exists in 2013-14.

PRC 720 - BCAE Teacher/Partner				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-720-000-	REVENUE-BCAE REIMBURSEMENT	\$ 65,091.00	\$ 65,058.54	<b>\$55,921.00</b>
		<b>\$ 65,091</b>	<b>\$ 65,059</b>	<b>\$ 55,921</b>
<b>Total Appropriations</b>				
8-5110-720-121-	NCAE REPLACEMENT TEACHER	\$ 44,170.00	\$ 44,170.00	<b>\$38,580.00</b>
8-5110-720-162-	SUB FOR NCAE INTERIM	\$ (96.00)	\$ -	<b>\$ 90.00</b>
8-5110-720-167-	SUB FOR NCAE INTERIM	\$ 107.00	\$ -	<b>\$ -</b>
8-5110-720-181-	LOCAL SUPPLEMENT-REG ED TEACHER	\$ 3,710.00	\$ 3,710.28	<b>\$ 2,469.00</b>
8-5110-720-184-	LONGEVITY	\$ 994.00	\$ 1,656.41	<b>\$ -</b>
8-5110-720-211-	EMPLOYER'S SOC SECURITY-NCAE REPLACEMENT	\$ 3,739.00	\$ 3,717.97	<b>\$ 3,147.00</b>
8-5110-720-221-	EMPLOYER'S RET CONTRIB-NCAE REPLACEMENT	\$ 6,955.00	\$ 6,954.79	<b>\$ 6,030.00</b>
8-5110-720-231-	EMPLOYER-PAID HEALTH IN-NCAE REPLACEMENT	\$ 5,192.00	\$ 5,191.92	<b>\$ 5,285.00</b>
8-5110-720-232-	WORKERS COMPENSATION PREMIUMS	\$ 320.00	\$ 323.37	<b>\$ 320.00</b>
	<b>Total Appropriations</b>	<b>\$ 65,091</b>	<b>\$ 65,725</b>	<b>\$ 55,921</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 Schools 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-845-000-	PARKING PERMIT FEES	\$ 78,360.00	\$ 74,689.71	<b>\$106,537.00</b>
		<b>\$ 78,360</b>	<b>\$ 74,690</b>	<b>\$ 106,537</b>
<b>Total Appropriations</b>				
8-5850-845-311-	PARKING SECURITY CONTRACT	\$ 73,860.00	\$ 76,885.95	<b>\$102,037.00</b>
8-5850-845-411-	PARKING SECURITY SUPPLIES	\$ 4,500.00	\$ 1,756.32	<b>\$ 4,500.00</b>
8-8100-845-472-	SALES & USE TAX REFUND	\$ -	\$ (36.93)	\$ -
	<b>Total Appropriations</b>	<b>\$ 78,360</b>	<b>\$ 78,605</b>	<b>\$ 106,537</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4480-848-000-	WAREHOUSE REVENUE	\$ 132,231.00	\$ 130,299.90	<b>\$143,075.00</b>
8-4820-848-000-	SALE OF SCRAP FROM WAREHOUSE	\$ -	\$ 3,712.55	\$ -
		<b>\$ 132,231</b>	<b>\$ 134,012</b>	<b>\$ 143,075</b>
<b>Total Appropriations</b>				
8-6560-848-171-	TRUCK DRIVER-INSTRUCTIONAL SUP WAREHOUSE	\$ 33,635.00	\$ 32,566.21	\$ 33,178.00
8-6560-848-176-	MANAGER-INSTRUCTIONAL SUP WAREHOUSE	\$ 45,206.00	\$ 45,206.16	\$ 45,206.00
8-6560-848-181-	WAREHOUSE WORKER/LOCAL SUPPLEMENT	\$ 8,491.00	\$ 9,347.41	\$ 8,442.00
8-6560-848-184-	LONGEVITY PAY	\$ 3,548.00	\$ 4,310.05	\$ 3,527.00
8-6560-848-185-	BONUS LEAVE PAYOUT	\$ -	\$ 3,503.75	\$ -
8-6560-848-188-	ANNUAL LEAVE PAYOUT	\$ -	\$ 4,204.50	\$ -
8-6560-848-199-	OVERTIME	\$ -	\$ 0.24	\$ -
8-6560-848-211-	EMPLOYER'S SOC SECURITY-INSTRUCT WAREHSE	\$ 6,952.00	\$ 7,523.03	\$ 6,912.00
8-6560-848-221-	EMPLOYER'S RET CONTRIB -INSTRUCT WAREHSE	\$ 12,932.00	\$ 14,229.32	\$ 13,273.00
8-6560-848-231-	EMPLOYER-PAID HEALTH IN-INSTRUCT WAREHSE	\$ 10,384.00	\$ 10,029.92	\$ 10,570.00
8-6560-848-232-	WORKERS COMP - WAREHOUSE WORKER	\$ 3,816.00	\$ 4,629.23	\$ 4,700.00
8-6560-848-411-	WAREHOUSE-SUPPLIES	\$ 1,350.00	\$ 1,813.29	\$ 1,350.00
8-6560-848-422-	WAREHOUSE-REPAIR PARTS/MATERIALS	\$ 1,990.00	\$ 862.52	\$ 11,990.00
8-6560-848-423-	WAREHOUSE-GASOLINE/DIESEL FUEL	\$ 2,600.00	\$ 2,904.56	\$ 2,600.00
8-6560-848-424-	WAREHOUSE-OIL FOR DELIVERY VEHICLE	\$ 60.00	\$ 761.32	\$ 60.00
8-6560-848-425-	WAREHOUSE-TIRES FOR DELIVERY VEHICLE	\$ 1,267.00	\$ -	\$ 1,267.00
8-8100-848-472-	SALES & USE TAX REFUND	\$ -	\$ (36.70)	\$ -
	<b>Total Appropriations</b>	<b>\$ 132,231</b>	<b>\$ 141,855</b>	<b>\$ 143,075</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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4450-853-000-	PEP SCHOOL FUNDS INTEREST EARNED	\$ -	\$ 889.40	\$ -
8-4910-853-000-	REVENUE-APPROPRIATED FUND BALANCE	\$ 5,544.00	\$ -	\$ 500.00
		\$ 5,544	\$ 889	\$ 500
<b>Total Appropriations</b>				
8-5210-853-312-	WORKSHOPS - PEP HAZELELTON	\$ 1,527.00	\$ 1,517.00	\$ 378.00
8-5210-853-333-	FIELD TRIPS - PEP HAZELTON	\$ 2,577.00	\$ 1,702.52	\$ -
8-5210-853-411-	SUPPLIES/MATERIALS--PEP HAZELELTON	\$ 641.00	\$ 226.83	\$ 122.00
8-5400-853-312-	TRAVEL REIMBURSEMENT-SCHOOL ADMIN OFFICE	\$ 150.00	\$ 150.00	\$ -
8-5401-853-411-	SUPPLIES & MATERIALS PRINCIPAL OFFICE	\$ 649.00	\$ 606.55	\$ -
8-8100-853-472-	SALES & USE TAX REFUND	\$ -	\$ (14.27)	\$ -
	<b>Total Appropriations</b>	\$ 5,544	\$ 4,189	\$ 500



# 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	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4490-860-000-	REIMBURSEMENTS	\$ 101,522.00	\$ 88,456.96	<b>\$98,049.00</b>
		<b>\$ 101,522</b>	<b>\$ 88,457</b>	<b>\$ 98,049</b>
<b>Total Appropriations</b>				
8-6550-860-147-	ASHEVILLE CITY PAID TSA	\$ 63,356.00	\$ 58,319.32	<b>\$63,356.00</b>
8-6550-860-181-	ASHEVILLE CITY LOCAL SUPPLEMENT	\$ 1,995.00	\$ -	<b>\$ 1,000.00</b>
8-6550-860-184-	LONGEVITY PAY	\$ 487.00	\$ 681.61	<b>\$ 681.00</b>
8-6550-860-199-	OVERTIME-ASHEVILLE CITY PAID TSA	\$ 1,040.00	\$ 835.27	<b>\$ 25.00</b>
8-6550-860-211-	EMPLOYER'S SOC SECURITY-ASHEVILLE CT TSA	\$ 5,116.00	\$ 4,491.23	<b>\$ 4,977.00</b>
8-6550-860-221-	EMPLOYER'S RET CONTRIB -ASHEVILLE CT TSA	\$ 8,660.00	\$ 8,505.31	<b>\$ 9,558.00</b>
8-6550-860-231-	EMPLOYER-PAID HEALTH IN-ASHEVILLE CT TSA	\$ 14,693.00	\$ 13,068.35	<b>\$14,952.00</b>
8-6550-860-232-	WORKERS' COMPENSATION PREMIUMS	\$ 6,175.00	\$ 2,289.35	<b>\$ 3,500.00</b>
	<b>Total Appropriations</b>	<b>\$ 101,522</b>	<b>\$ 88,190</b>	<b>\$ 98,049</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 for 2013-14

PRC 896 - Student Services				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4216-896-000-	PROCESSING FEE FOR STUDENT TRANSFERS	\$ 15,000.00	\$ -	<b>\$22,200.00</b>
8-4490-896-000-	TRANSCRIPT FEES	\$ 15,000.00	\$ 19,441.00	\$ -
		<b>\$ 30,000</b>	<b>\$ 19,441</b>	<b>\$ 22,200</b>
<b>Total Appropriations</b>				
8-5830-896-332-	MILEAGE REIMB-GUIDANCE COUNSELORS	\$ 3,000.00	\$ 1,355.79	\$ -
8-6820-896-151-	STUDENT ACCOUNTING SUPPORT OFF PERSONNEL	\$ 2,174.00	\$ -	\$ -
8-6820-896-211-	SOCIALSECURITY STUDENT SERVICES PAID	\$ 166.00	\$ -	\$ -
8-6820-896-221-	EMPLOYER'S RETIREMENT CONTRIBUTION-CLERK	\$ 310.00	\$ -	\$ -
8-6820-896-231-	EMPLOYER-PAID HEALTH IN-STUDENT ACCNT OP	\$ -	\$ 1,297.98	\$ -
8-6820-896-232-	INTERPRETERS-STUDENT SERV PD-WORKERS COM	\$ -	\$ (2.42)	\$ -
8-6820-896-312-	WORKSHOP EXPENSE-STUDENT ACCOUNTING	\$ 4,000.00	\$ 2,888.69	<b>\$ 2,000.00</b>
8-6820-896-319-	MICROFILMING OF STUDENT RECORDS CONTRACT	\$ 11,000.00	\$ 8,998.38	<b>\$ 11,000.00</b>
8-6820-896-342-	POSTAGE FOR TRANSCRIPTS	\$ 100.00	\$ -	<b>\$ 100.00</b>
8-6820-896-411-	SUPPLIES-STUDENT ACCOUNTING	\$ 9,250.00	\$ 2,004.72	<b>\$ 9,100.00</b>
8-8100-896-472-	SALES & USE TAX REFUND	\$ -	\$ (38.34)	\$ -
	<b>Total Appropriations</b>	<b>\$ 30,000</b>	<b>\$ 16,505</b>	<b>\$ 22,200</b>



# PRC 897

## Communication Services

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.

PRC 897 - Communication Services				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-4430-897-000-	REVENUE	\$ -	\$ -	<b>\$5,760.00</b>
		\$ -	\$ -	<b>\$5,760.00</b>
<b>Total Appropriations</b>				
8-6622-897-311-	CONTRACTED SERVICES	\$ -	\$ -	<b>\$3,927.00</b>
8-6950-897-314-	PRINTING-COMMUNICATIONS DEPARTMENT	\$ 3,503.00	\$ 3,503.00	<b>\$ -</b>
8-6950-897-411-	SUPPLIES- PUBLIC RELATIONS	\$ -	\$ 3,632.65	<b>\$1,833.00</b>
8-8100-897-472-	SALES & USE TAX REFUND	\$ -	\$ (74.13)	<b>\$ -</b>
	<b>Total Appropriations</b>	<b>\$3,503</b>	<b>\$7,062</b>	<b>\$5,760</b>





# PRC 912

## AMP Math/Science Partnership

This grant is similar to PRC 112 in Fund 8 in that the money is to be used for math professional development activities. This includes stipends for staff training as well as any travel expenses associated with going to the workshops. In addition, if a sub is needed while the teacher is away these funds will cover the cost of the sub as well.

PRC 912 - AMP Math/Science Partnership				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3700-912-000-	REVENUE	\$ -	\$ -	\$3,184.00
		\$ -	\$ -	\$ 3,184
<b>Total Appropriations</b>				
8-5110-912-163-	SUBSTITUTE TEACHER-STAFF DEV TEA.ABSENCE	\$ 3,045.00	\$ 3,045.00	\$ -
8-5110-912-196-	STAFF DEVELOPMENT STIPEND- APP STATE	\$ 13,699.00	\$ 13,699.22	\$1,950.00
8-5110-912-211-	SOCIAL SECURITY	\$ 1,281.00	\$ 1,281.00	\$ 150.00
8-5110-912-221-	RETIREMENT CONTRIBUTION	\$ 1,902.00	\$ 1,902.40	\$ 286.00
8-5110-912-232-	WORKERS COMPENSATION PREMIUMS	\$ -	\$ 19.77	\$ -
8-5117-912-196-	STAFF DEVELOPMENT STIPEND- APP STATE	\$ 300.00	\$ 300.00	\$ -
8-5117-912-211-	EMPLOYER'S SOCIAL SECURITY- APP STATE	\$ 23.00	\$ 22.95	\$ -
8-5117-912-221-	EMPLOYER'S RETIREMENT CONTRIBUTION- APP	\$ 43.00	\$ 42.69	\$ -
8-5117-912-312-	MSP APP STATE-AVERY COUNTY - WORKSHOP	\$ 3,116.00	\$ 3,115.37	\$ 798.00
8-6110-912-312-	MILEAGE REIMBURSEMENT- AMP GRANT	\$ 90.00	\$ 89.92	\$ -
8-6117-912-312-	MSP APP STATE-AVERY COUNTY - WORKSHOP	\$ 330.00	\$ 330.02	\$ -
	<b>Total Appropriations</b>	<b>\$ 23,829</b>	<b>\$ 23,848</b>	<b>\$ 3,184</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.

PRC 930 - State Textbook Credit Balance				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Revenue</b>				
8-3200-930-000-	BALANCE AVAILABLE IN STATE TEXTBOOK ACCT	\$45,741.00	\$0.00	\$45,741.00
		\$ 45,741	\$ -	\$ 45,741
<b>Total Appropriations</b>				
8-5110-930-413-	TEXTBOOK CREDIT BALANCE	\$45,741.00	\$0.00	\$45,741.00
	<b>Total Appropriations</b>	\$ 45,741	\$ -	\$ 45,741



# PRC 943

## Exchange of Positions for Non-Personnel Costs – PRC 143

The grant application for Community High School funded in Federal PRC 143 originally contained a significant non-personnel component. The staff in the Finance and Business Services division of the North Carolina Department of Public Instruction strongly advised that we use American Recovery and Reinvestment Act (ARRA) funds only to pay personnel because of the difficulty of demonstrating job retention or creation if non-personnel items were funded. Buncombe County Schools therefore sought and obtained permission to fund the non-personnel costs originally included in the grant with local funds and to place positions originally funded elsewhere in the grant in exchange.

Indirect Cost reimbursements coded to Fund 8 are the identified source of funding for these non-personnel items, some of which are capital outlay type expenses, because the County Commissioners' current expense appropriation cannot be used to fund capital items. This grant will end this fiscal year.

PRC 943 - Community School Grant				
Account	Description	2012-13 Budget	2012-13 Actuals (unaudited)	2013-14 Initial Budget
<b>Total Appropriations</b>				
8-5310-943-311-	CONTRACTED SERVICES	\$ 36,155.00	\$ 18,556.08	\$ <b>17,391.00</b>
8-5310-943-312-	WORKSHOPS	\$ 30,445.00	\$ 26,845.00	\$ <b>945.00</b>
8-5310-943-333-	FIELD TRIP EXPENSE	\$ 5,416.00	\$ 363.75	\$ -
8-5310-943-361-	MEMBERSHIPS AND DUES	\$ 84.00	\$ 84.00	\$ -
8-5310-943-411-	SUPPLIES AND MATERIALS	\$ 90,541.00	\$ 76,268.99	\$ <b>7,171.00</b>
8-5310-943-413-	OTHER TEXTBOOKS NOT ON STATE ADOPTED	\$ -	\$ -	\$ <b>2,499.00</b>
8-5310-943-418-	COMPUTER SOFTWARE	\$ 1,500.00	\$ 640.50	\$ -
8-5310-943-461-	NON-INVENTORIED FURNITURE/EQUIPMENT	\$ 9,978.00	\$ 11,403.64	\$ -
8-5310-943-462-	INVENTORIED EQUIPMENT	\$ 138,995.00	\$ 170,080.14	\$ <b>9,550.00</b>
8-5330-943-312-	STAFF DEVELOPMENT WORKSHOP EXPENSE	\$ 29,601.00	\$ 41,913.32	\$ <b>1,356.00</b>
8-5880-943-411-	PARENTAL INVOLVEMENT SUPPLIES	\$ 8,000.00	\$ -	\$ -
8-6550-943-171-	TRANSPORTATION	\$ 39.00	\$ 39.49	\$ -
8-6550-943-211-	EMPLOYER'S SOCIAL SECURITY	\$ 3.00	\$ 3.02	\$ -
8-6550-943-232-	WORKERS' COMPENSATION PREMIUMS	\$ -	\$ (0.76)	\$ -
8-6550-943-331-	PUPIL TRANSPORTATION	\$ 7,958.00	\$ -	\$ <b>154.00</b>
8-8100-943-472-	SALES & USE TAX REFUND	\$ -	\$ (2,592.07)	\$ -
<b>Total Appropriations</b>		\$ <b>358,715</b>	\$ <b>343,605</b>	\$ <b>39,066</b>