

Asheville, North Carolina



BUNCOMBE
COUNTY SCHOOLS

BUDGET RESOURCE DOCUMENT

Buncombe County Board of Education
For Fiscal Year 2022 - 2023

**BUDGET RESOLUTION FOR FISCAL YEAR 2022-23
BUNCOMBE COUNTY BOARD OF EDUCATION**

SECTION 1 - The following amounts are estimated to be available to support operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|--------------|------------------------------|----------------------|
| 5000 | Instructional Services | \$145,464,154 |
| 6000 | System-wide Support Services | \$16,663,826 |
| 7000 | Ancillary Services | \$128,632 |
| 8000 | Non-Programmed Charges | \$0 |
| TOTAL | | \$162,256,612 |

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|----------------|----------------------------------|----------------------|
| 3100 | State Public School Fund Revenue | \$162,256,612 |
| TOTAL | | \$162,256,612 |

SECTION 3 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Local Current Expense** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|--------------|------------------------------|---------------------|
| 5000 | Instructional Services | \$51,528,585 |
| 6000 | System-wide Support Services | \$26,268,721 |
| 7000 | Ancillary Services | \$14,444 |
| 8000 | Non-Programmed Charges | \$9,189,538 |
| TOTAL | | \$87,001,288 |

SECTION 4 - The following revenues are estimated to be available to the **Local Current Expense** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|--------------------------------|-----------------------------|---------------------|
| 3200 | State Revenue | \$42,000 |
| | Local other than County | |
| 4120-4800 | Appropriation | \$455,000 |
| 4110 | County Appropriation | \$81,604,288.00 |
| TOTAL OPERATING REVENUE | | \$82,101,288 |
| 4900 | Use of Stabilization Funds* | \$4,900,000 |
| TOTAL | | \$87,001,288 |

*Approval of Stabilization Funds waives Board Policy 8100 for current fiscal year.

SECTION 5 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|--------------|------------------------------|---------------------|
| 5000 | Instructional Services | \$46,724,537 |
| 6000 | System-wide Support Services | \$14,070,947 |
| 7000 | Ancillary Services | \$131,256 |
| 8000 | Non-Programmed Charges | \$8,394,479 |
| TOTAL | | \$69,321,219 |

SECTION 6 - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|----------------|---------------------------------------|----------------|
| 3600 | Federal Grants Allotted through NCDPI | \$69,321,219 |
| TOTAL | | \$69,321,219 |

SECTION 7 – The following amounts are estimated to be available to support operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|---------|------------------------------|----------------|
| 5000 | Instructional Services | \$9,249,606 |
| 6000 | System-wide Support Services | \$2,165,545 |
| 7000 | Ancillary Services | \$85,000 |
| 8000 | Non-Programmed Charges | \$703,205 |
| 9000 | General Capital Projects | \$50,080,261 |
| TOTAL | | \$62,283,617 |

SECTION 8 – The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|-------------------------|-------------------------|----------------|
| 3200 | State - Other Funds | \$152,066 |
| 3400 | NCDPI | \$1,822,319 |
| 4100-4800 | Local Revenue | \$44,674,241 |
| TOTAL OPERATING REVENUE | | \$46,648,626 |
| 4900 | Other Financing Sources | \$15,634,991 |
| TOTAL | | \$62,283,617 |

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2023 per prior budget authorization.

SECTION 10 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|---------|------------------------|----------------|
| 7000 | Ancillary Services | \$16,387,663 |
| 8000 | Non-Programmed Charges | \$500,000 |
| TOTAL | | \$16,887,663 |

SECTION 11 - The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|-------------------------|-------------------------|----------------|
| 3200 | State Revenue | \$0 |
| 3800 | Federal Revenue | \$16,463,311 |
| 4100-4800 | Local Revenue | \$262,612 |
| TOTAL OPERATING REVENUE | | \$16,725,923 |
| 4900 | Other Financing Sources | \$161,741 |
| TOTAL | | \$16,887,663 |

SECTION 12 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Childcare Program Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|---------|------------------------|----------------|
| 7000 | Ancillary Services | \$273,000 |
| 8000 | Non-Programmed Charges | |
| TOTAL | | \$273,000 |

SECTION 13 - The following revenues are estimated to be available to the **Childcare Program Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|-------------------------|-------------------------|----------------|
| 4100-4800 | Local Revenue | \$273,000 |
| TOTAL OPERATING REVENUE | | \$273,000 |
| 4900 | Other Financing Sources | \$0 |
| TOTAL | | \$273,000 |

SECTION 14 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Purpose | Description | Initial Budget |
|---------|------------------------------|----------------|
| 5000 | Instructional Services | \$5,560,342 |
| 6000 | System-wide Support Services | \$1,349,253 |
| 7000 | Ancillary Services | \$407,072 |
| 8000 | Non-Programmed Charges | \$159,106 |
| TOTAL | | \$7,475,773 |

SECTION 15 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

| Funding Source | Description | Initial Budget |
|-------------------------|--|----------------|
| 3200 | State - Not Allotted through NCDPI Federal - Not Allotted through | \$0 |
| 3700 | NCDPI | \$1,095,965 |
| 4100-4800 | Local Revenue | \$6,032,742 |
| TOTAL OPERATING REVENUE | | \$7,128,707 |
| 4900 | Other Financing Sources | \$347,065 |
| TOTAL | | \$7,475,773 |

SECTION 16 – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

SECTION 17 – The Chief Financial Officer is hereby directed to record all restricted revenue that was not expended for its intended purpose as either deferred revenue, restricted fund balance, committed fund balance or assigned fund balance (as appropriate) within the Financial Statements. The restricted revenue sources include, but are not limited to, Medicaid reimbursements, reimbursements for services rendered to exceptional children, grant advances, Enka Consolidated Special Tax District unexpended proceeds, and Pisgah Forest reserve payments.

SECTION 18 - The Chief Financial Officer is hereby directed to record all cash being invested for the individual schools as restricted cash upon the body of the Financial Statements so that the Board of Education's intent to keep these sums separate and apart can be clearly demonstrated. This action will also demonstrate the Board's intent that the Buncombe County Schools not draw upon these moneys to satisfy its overall cash flow needs.

SECTION 19 - The Superintendent is authorized to administer the budget as outlined in Section 501 of the adopted Buncombe County Public Schools Policy Manual.

SECTION 20 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

READ AND APPROVED THIS THIRD DAY OF NOVEMBER 2022.

Madam Chair, Board of Education

Secretary, Board of Education

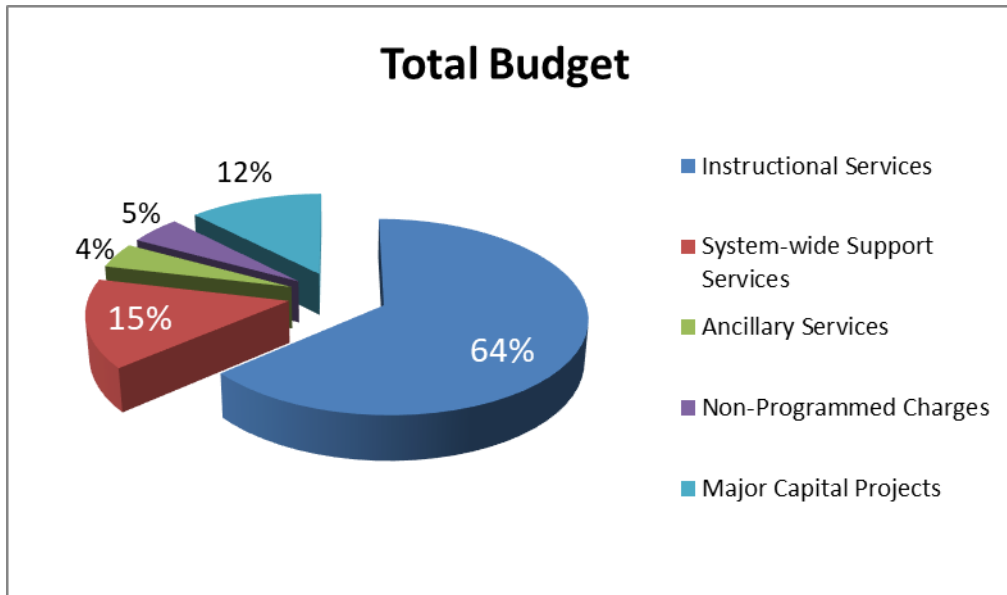
Budget Overview

Overview of the Budget as a Whole

The 2022-23 Buncombe County Schools budget consists of seven separate funds that are defined in a State-mandated chart of accounts. The legal level of control for expenditures is the purpose, again defined by the State chart of accounts as shown on the chart below.

| Purpose | State Public School Fund Fund 1 | Local Current Expense Fund Fund 2 | Federal Grants Fund Fund 3 | Capital Outlay Fund Fund 4 | Child Nutrition Fund Fund 5 | Childcare Program Fund Fund 7 | Other Specific Revenue Fund Fund 8 | Total Budget |
|------------------------------|---------------------------------|-----------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------------|----------------------|
| Instructional Services | \$145,464,154 | \$51,528,585 | \$46,724,537 | \$9,249,606 | | | \$5,560,342 | \$258,527,223 |
| System-wide Support Services | \$16,663,826 | \$26,268,721 | \$14,070,947 | \$2,165,545 | | | \$1,352,253 | \$60,521,292 |
| Ancillary Services | \$128,632 | \$14,444 | \$131,256 | \$85,000 | \$16,387,663 | | \$407,072 | \$17,154,068 |
| Non-Programmed Charges | | \$9,189,538 | \$8,394,479 | \$703,205 | \$500,000 | \$273,000 | \$159,106 | \$19,219,328 |
| Major Capital Projects | | | | \$50,080,261 | | | | \$50,080,261 |
| Total | \$162,256,612 | \$87,001,288 | \$69,321,219 | \$62,283,617 | \$16,887,663 | \$273,000 | \$7,478,773 | \$405,502,172 |

As is shown by the graph below, Instructional Services make up nearly two-thirds of the total budget, even when the Capital Outlay Fund, Child Nutrition Fund and Childcare Program Fund are included. If the Child Nutrition Fund, Childcare Program Fund and Capital Outlay Fund are taken out of the equation, Instructional Services makes up 77% of the total budget.



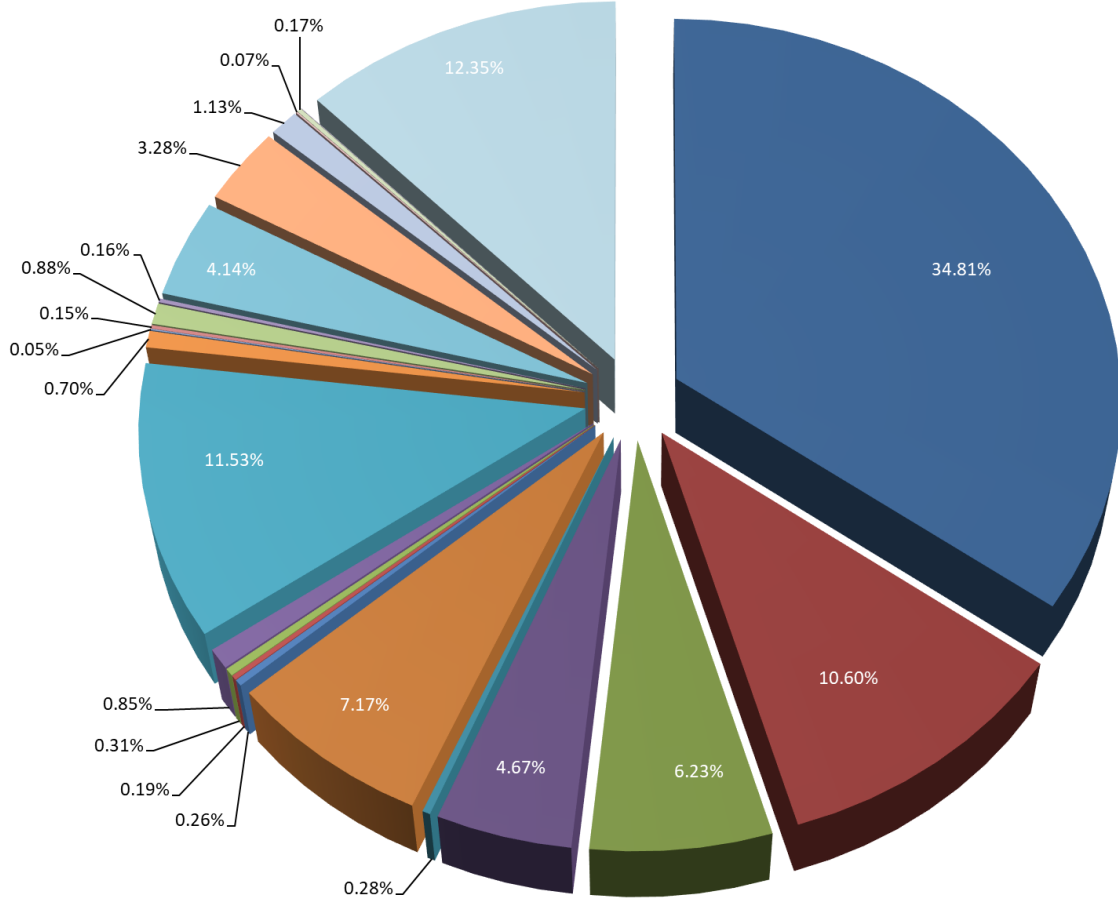
Within the basic “purpose” framework shown above, the State chart of accounts is structured to allow increasing levels of detail to be shown to provide additional detail about what types of programs and services are offered. The table on the next page shows the entire budget at the purpose-function level.

| | Purpose-Function Category | Fund 1 | Fund 2 | Fund 3 | Fund 4 | Fund 5 | Fund 7 | Fund 8 | Total |
|------|---|----------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------------|----------------------|
| 5100 | Regular Instructional Services | \$97,869,570 | \$21,676,451 | \$14,482,468 | \$5,877,972 | | | \$1,260,001 | \$141,166,462 |
| 5200 | Special Populations Services | \$22,442,974 | \$7,484,061 | \$12,505,271 | \$4,500 | | | \$539,880 | \$42,976,685 |
| 5300 | Alternative Programs and Services | \$7,788,609 | \$857,330 | \$16,228,731 | | | | \$373,933 | \$25,248,602 |
| 5400 | School Leadership Services | \$7,901,471 | \$10,662,604 | \$181,569 | | | | \$190,019 | \$18,935,663 |
| 5500 | Co-curricular Services | | \$1,122,537 | | | | | | \$1,122,537 |
| 5800 | School-based Support Services | \$9,461,530 | \$9,725,602 | \$3,326,498 | \$3,367,133 | | | \$3,196,510 | \$29,077,273 |
| 6100 | Support and Development Services | \$240,043 | \$783,964 | \$2,476 | \$31,165 | | | \$12,591 | \$1,070,238 |
| 6200 | Special Populations Support and Development Services | \$362,250 | \$192,728 | \$219,408 | | | | | \$774,386 |
| 6300 | Alternative Programs and Services Support and Development | | \$114,428 | \$1,144,613 | | | | | \$1,259,041 |
| 6400 | Technology Support Services | \$106,941 | \$3,125,302 | \$207,475 | | | | | \$3,439,718 |
| 6500 | Operational Support Services | \$15,098,298 | \$15,965,979 | \$12,358,975 | \$2,043,430 | | | \$1,282,675 | \$46,749,356 |
| 6600 | Financial and Human Resources Services | \$147,250 | \$2,674,818 | | \$15,585 | | | \$3,000 | \$2,840,653 |
| 6700 | Accountability Services | \$9,285 | \$202,670 | | | | | | \$211,955 |
| 6800 | System-wide Support Services | \$129,018 | \$276,875 | \$135,000 | | | | \$53,988 | \$594,881 |
| 6900 | Policy, Leadership, and Public Relations Services | \$570,741 | \$2,931,957 | \$3,000 | \$75,366 | | | | \$3,581,064 |
| 7100 | Community Services | | | | | | \$273,000 | \$376,502 | \$649,502 |
| 7200 | Ancillary Services - Nutrition Services | \$128,632 | \$14,444 | \$131,256 | \$85,000 | \$16,387,663 | | \$30,570 | \$16,777,565 |
| 8100 | Payments to Other Governments | | \$8,965,000 | \$3,819,035 | | \$500,000 | | \$25,729 | \$13,309,764 |
| 8200 | Unbudgeted Funds | | | \$4,575,444 | | | | | \$4,575,444 |
| 8300 | Debt Services | | | | | | | | \$0 |
| 8400 | Interfund Transfer | | \$224,538 | | | | | \$40,000 | \$264,538 |
| 8500 | Contingency | | | | \$703,205 | | | | \$703,205 |
| 8600 | Foundation | | | | | | | \$93,377 | \$93,377 |
| 9000 | Capital Projects | | | | \$50,080,261 | | | | \$50,080,261 |
| | Total | \$162,256,612 | \$87,001,288 | \$69,321,219 | \$62,283,617 | \$16,887,663 | \$273,000 | \$7,478,773 | \$405,502,172 |

As the pie chart on the following page shows, one third of the entire \$405,502,172 budget is focused on regular instructional programs, even when the Capital Outlay Fund, Child Nutrition Fund and Childcare Program Fund are included. The next largest areas of focus are on Capital Projects (12.35%) and Operational Support Services (just under 12%). Other areas of concentration are on Special Populations Services (over 10%), School-based Support Services (over 7%), Alternative Programs and Services (over 6%), and School Leadership Services (over 4%).

| | |
|---|--------|
| Regular Instructional Services | 34.81% |
| Special Populations Services | 10.60% |
| Alternative Programs and Services | 6.23% |
| School Leadership Services | 4.67% |
| Co-curricular Services | 0.28% |
| School-based Support Services | 7.17% |
| Support and Development Services | 0.26% |
| Special Populations Support and Development Services | 0.19% |
| Alternative Programs and Services Support and Development | 0.31% |
| Technology Support Services | 0.85% |
| Operational Support Services | 11.53% |
| Financial and Human Resources Services | 0.70% |
| Accountability Services | 0.05% |
| System-wide Support Services | 0.15% |
| Policy, Leadership, and Public Relations Services | 0.88% |
| Community Services | 0.16% |
| Ancillary Services - Nutrition Services | 4.14% |
| Payments to Other Governments | 3.28% |
| Unbudgeted Funds | 1.13% |
| Interfund Transfer | 0.07% |
| Contingency | 0.17% |
| Foundation | 0.02% |
| Capital Projects | 12.35% |

Total Budget by Purpose All Funds



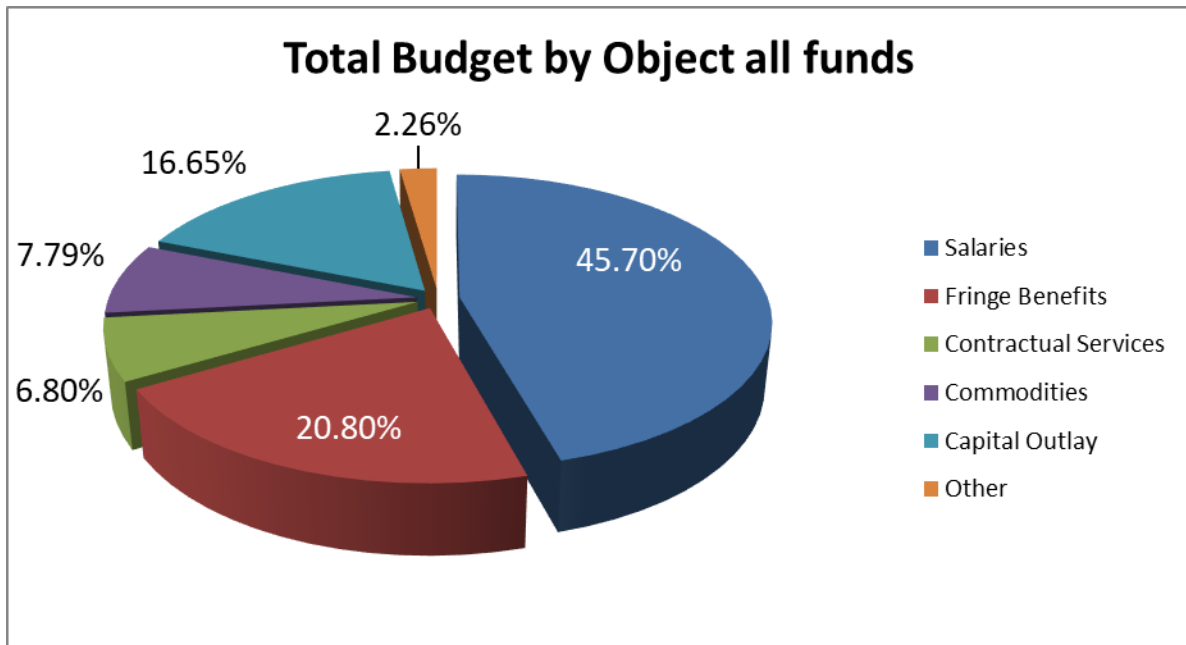
- Regular Instructional Services
- Alternative Programs and Services
- Co-curricular Services
- Support and Development Services
- Alternative Programs and Services Support and Development
- Operational Support Services
- Accountability Services
- Policy, Leadership, and Public Relations Services
- Ancillary Services - Nutrition Services
- Unbudgeted Funds
- Contingency
- Capital Projects
- Special Populations Services
- School Leadership Services
- School-based Support Services
- Special Populations Support and Development Services
- Technology Support Services
- Financial and Human Resources Services
- System-wide Support Services
- Community Services
- Payments to Other Governments
- Interfund Transfer
- Foundation

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

| Object Category | Fund 1 | Fund 2 | Fund 3 | Fund 4 | Fund 5 | Fund 7 | Fund 8 | Total |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------------|----------------------|
| 11X – Licensed Central Office & School-based Administrators | \$6,524,950 | \$3,283,415 | \$266,810 | | | | \$66,972 | \$10,142,147 |
| 12X – Licensed Instructional Personnel | \$72,484,532 | \$7,009,596 | \$7,733,589 | | | | \$613,685 | \$87,841,402 |
| 13X – Licensed Instructional Support Personnel | \$11,360,521 | \$3,067,190 | \$5,588,260 | | | | \$321,667 | \$20,337,638 |
| 14X – Non-licensed Instructional Support Personnel | \$6,533,223 | \$3,371,568 | \$7,918,922 | | | \$144,600 | \$102,067 | \$18,070,380 |
| 15X – Non-licensed Technical and Administrative Support Personnel | \$94,107 | \$7,126,203 | \$880,773 | | \$429,000 | | \$835,205 | \$9,365,288 |
| 16X – Substitute Personnel | \$206,450 | \$796,300 | \$372,613 | | \$8,419 | | \$450 | \$1,384,232 |
| 17X – Operational Support Personnel (trades workers and custodians) | \$7,431,410 | \$3,630,866 | \$428,773 | | \$2,925,278 | | \$48,100 | \$14,464,428 |
| 18X – Supplementary and Benefits-related Pay | \$2,915,781 | \$14,355,738 | \$2,154,498 | | \$550,142 | \$17,132 | \$299,823 | \$20,293,114 |
| 19X – Extra-duty Pay | \$147,720 | \$1,526,015 | \$1,702,260 | | \$15,769 | | \$15,000 | \$3,406,763 |
| 21X – Employer Payments under Federal Insurance Compensation Act | \$7,933,365 | \$3,416,227 | \$2,068,953 | | \$272,921 | \$12,373 | \$171,521 | \$13,875,360 |
| 22X – Retirement Benefits | \$24,985,975 | \$10,346,308 | \$5,930,113 | | \$2,850,000 | \$39,624 | \$509,447 | \$44,661,467 |
| 23X – Insurance Benefits | \$14,864,559 | \$5,378,844 | \$3,517,245 | | \$1,801,832 | \$43,271 | \$211,887 | \$25,817,638 |
| 29X – Other Employee Benefits | | | | | | | | \$0 |
| 31X – Professional and Technical Services | \$861,191 | \$2,691,636 | \$2,153,780 | | \$103,077 | \$6,000 | \$2,246,748 | \$8,062,432 |
| 32X – Property Services | \$95,000 | \$5,405,744 | \$5,157 | | \$10,000 | | \$1,052,856 | \$6,568,757 |
| 33X – Transportation Services | \$17,600 | \$69,600 | \$678,356 | | \$20,000 | | \$12,900 | \$798,456 |
| 34X – Communication Services | \$20,279 | \$549,252 | \$100 | | \$445 | | \$13,837 | \$583,913 |
| 35X – Tuition | \$156,549 | \$11,500 | \$8,082 | | | | \$15,355 | \$191,486 |
| 36X – Dues and Fees | | \$79,962 | \$7,000 | | \$3,222 | | \$17,220 | \$107,404 |
| 37X – Insurance and Judgments | | \$1,550,894 | | | | | | \$1,550,894 |
| 39X – Other Administrative Costs | | \$75,000 | \$8,394,479 | \$703,205 | \$500,000 | | \$25,729 | \$9,698,413 |
| 41X – School and Office Supplies | \$4,117,459 | \$2,214,817 | \$8,269,047 | | \$310,000 | \$4,000 | \$526,097 | \$15,441,420 |
| 42X – Operational Supplies | \$1,299,021 | \$1,884,000 | | | \$110,119 | | \$54,112 | \$3,347,252 |
| 45X – Food Supplies | | \$32,575 | \$100,000 | | \$6,861,526 | \$6,000 | \$3,985 | \$7,004,085 |
| 46X – Non-capitalized Equipment | \$196,920 | | \$595,591 | \$4,720,270 | \$45,000 | | \$246,110 | \$5,803,892 |
| 47X – Sales and Use Tax | | | | | | | | \$0 |
| 51X – Purchase of Land | | | | | | | | \$0 |
| 52X – Purchase/construction of Buildings | | | \$10,546,819 | \$43,277,672 | | | \$28,000 | \$53,852,491 |
| 53X – Purchase/construction of Improvements other than Buildings | | | | \$7,877,033 | | | | \$7,877,033 |
| 54X – Purchase of Equipment | | | | \$4,493,802 | \$25,913 | | | \$4,519,714 |
| 55X – Purchase of Vehicles | \$10,000 | \$3,500 | | \$1,211,635 | | | | \$1,225,135 |
| 57X -- Depreciation | | | | | \$45,000 | | | \$45,000 |
| 71X – Transfers to Other Funds | | \$9,124,538 | | | | | \$40,000 | \$9,164,538 |
| 85X -- Contingency | | | | | | | | \$0 |
| Total | \$162,256,612 | \$87,001,288 | \$69,321,219 | \$62,283,617 | \$16,887,663 | \$273,000 | \$7,478,773 | \$405,502,172 |

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

| | Total Budget by Object all funds | |
|-----|----------------------------------|----------------------|
| 1XX | Salaries | \$185,305,393 |
| 2XX | Fringe Benefits | \$84,354,464 |
| 3XX | Contractual Services | \$27,561,755 |
| 4XX | Commodities | \$31,596,649 |
| 5XX | Capital Outlay | \$67,519,373 |
| 7XX | Other | \$9,164,538 |
| | Total | \$405,502,172 |

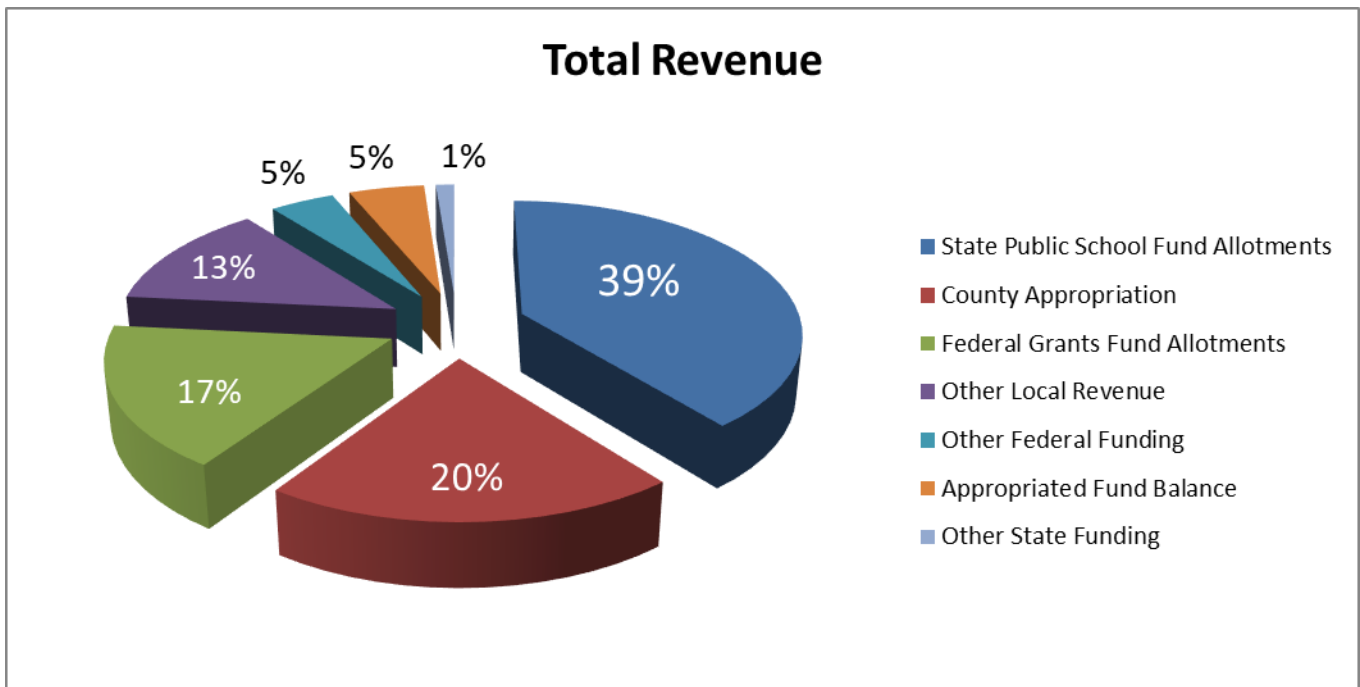


As depicted on the pie chart above, personnel services (salaries and fringe benefits) total 66.5% of the 2022-2023 budget, even when the Capital Outlay Fund is included. If the Capital Outlay Fund is removed from the equation, personnel services (salaries and fringe benefits) total 78.56% of the budget.

A third way to look at the budget is by program report code (PRC). In the case of the State Public School Fund and the Federal Grants Fund, the PRC represents a categorical allotment or grant that can only be used for a specific purpose. The State-mandated chart of accounts defines many PRC's. Whenever a local expenditure supplements the funding provided by the State Public School Fund or the Federal Grants Fund, the State requires the use of the same PRC in local funds. The budget document details the changes in funding by PRC between 2021-22 and 2022-23 for the State Public School Fund, the Local Current Expense Fund, the Federal Grants Fund, and the Other Specific Revenue Fund.

The source of revenue to the budget is shown on the chart and graphic below. Please note that if only the operating budget is categorized by revenue, the county appropriation percentage rises to 23.9% of total revenue sources available.

| Revenue Sources | State Public School Fund Fund 1 | Local Current Expense Fund Fund 2 | Federal Grants Fund Fund 3 | Capital Outlay Fund Fund 4 | Child Nutrition Fund Fund 5 | Childcare Program Fund Fund 7 | Other Specific Revenue Fund Fund 8 | Total Budget |
|-------------------------------------|---------------------------------|-----------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------------|----------------------|
| State Public School Fund Allotments | \$159,300,715 | | | | | | | \$159,300,715 |
| Other State Funding | \$2,955,897 | \$42,000 | | \$1,974,385 | | | | \$4,972,282 |
| Federal Grants Fund Allotments | | | \$69,321,219 | | | | | \$69,321,219 |
| Other Federal Funding | | | | | \$16,463,311 | | \$1,095,965 | \$17,559,276 |
| County Appropriation | | \$81,604,288 | | | | | \$276,116 | \$81,880,404 |
| Other Local Revenue | | \$455,000 | | \$44,674,241 | \$424,353 | \$273,000 | \$6,106,692 | \$51,933,286 |
| Appropriated Fund Balance | | \$4,900,000 | | \$15,634,991 | | | | \$20,534,991 |
| Total | \$162,256,612 | \$87,001,288 | \$69,321,219 | \$62,283,617 | \$16,887,663 | \$273,000 | \$7,478,773 | \$405,502,172 |



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 2022-23 teacher allotment formulas are shown below. Starting in 2021-22 the allotment for PRC 001 was reduced by the allotment for art, music, and physical education teachers for grades K-5, these are now allotted in PRC 004.

| | |
|----------------------------|-----------------|
| <i>Grades Kindergarten</i> | 1 per 18 ADM. |
| <i>Grade 1</i> | 1 per 16 ADM. |
| <i>Grades 2 - 3</i> | 1 per 17 ADM. |
| <i>Grades 4 - 6</i> | 1 per 24 ADM. |
| <i>Grades 7 - 8</i> | 1 per 23 ADM. |
| <i>Grade 9</i> | 1 per 26.5 ADM. |
| <i>Grades 10 - 12</i> | 1 per 29 ADM. |

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

- First, 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.
- Second, 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.

Individual class size maximums for Kindergarten to 3rd Grade are shown below

| Fiscal Year | All Classes With LEA Maximum Average | Individual Class Maximum |
|--------------------|---|-----------------------------|
| 2018-19 | 20 | 23 |
| 2019-20 | 19 | 22 |
| 2020-21 | 18 | 21 |
| 2021-22 and beyond | | |
| Kindergarten | 18 | 21 |
| Grade 1 | 16 | 19 |
| Grade 2 | 17 | 20 |
| Grade 3 | 17 | 20 |

Budget Resource Document – 2022-23

In grades 4-12, local school administrative units shall have the maximum flexibility to use allotted teacher positions to maximize student achievement.

NCDPI’s projection for Buncombe County Schools’ grade-level totals for 2022-23 is shown below. If the actual best 1 of 2 ADM for 2022-23 falls by more than 100 students from this level, our classroom teacher allotment will be adjusted downwards.

| | 2022-23 Projected |
|--------------|-------------------|
| | Buncombe County |
| KINDERGARTEN | 1,687 |
| GRADE 1 | 1,863 |
| GRADE 2 | 1,541 |
| GRADE 3 | 1,767 |
| GRADE 4 | 1,681 |
| GRADE 5 | 1,564 |
| GRADE 6 | 1,682 |
| GRADE 7 | 1,675 |
| GRADE 8 | 1,704 |
| GRADE 9 | 2,014 |
| GRADE 10 | 1,939 |
| GRADE 11 | 1,770 |
| GRADE 12 | 1,669 |
| Total | 22,556 |

NCDPI allots PRC 001 positions district-wide, rather than requiring they be used at specific schools. **In order to leverage the State position allotment, 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.

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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, a **beginning teacher with only a bachelor’s degree earns only \$37,000 for his or her 215-day school-term employment, but a teacher with a doctorate, National Board certification, and 35 years’ experience earns \$68,410 for his or her 215-day school-term employment, almost twice as much.**

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

| PRC 001 - Classroom Teachers | | | | |
|------------------------------|---|-----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-001-121- | REGULAR CLASSROOM TEACHER | \$33,449,634.00 | \$32,630,100.68 | \$35,329,206.00 |
| 1-5110-001-125- | NEW TEACHER ORIENTATION | \$8,571.00 | \$8,571.14 | \$0.00 |
| 1-5110-001-129- | AMOUNT HELD HARMLESS | \$404,342.00 | \$404,341.93 | \$6,652.00 |
| 1-5110-001-211- | REGULAR CLASSROOM INSTR - SOCIAL SECUR | \$2,363,871.00 | \$2,363,870.82 | \$2,459,590.00 |
| 1-5110-001-221- | REGULAR CLASSROOM INSTR - RETIREMENT C | \$7,532,082.00 | \$7,532,081.67 | \$7,863,889.00 |
| 1-5110-001-231- | REGULAR CLASSROOM INSTR - HEALTH INSUR | \$4,243,312.00 | \$4,243,312.00 | \$4,538,056.00 |
| 1-5111-001-123- | JROTC INSTRUCTOR | \$418,113.00 | \$418,113.17 | \$405,199.00 |
| 1-5111-001-129- | AMOUNT HELD HARMLESS | \$3,853.00 | \$3,853.50 | \$0.00 |
| 1-5111-001-211- | EMPLOYER'S FICA | \$31,962.00 | \$31,961.87 | \$30,998.00 |
| 1-5111-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$97,034.00 | \$97,034.10 | \$99,274.00 |
| 1-5111-001-231- | EMPLOYER'S HOSPITALIZATION | \$14,225.00 | \$14,224.88 | \$53,593.00 |
| 1-5117-001-121- | MATH/SCIENCE INSTRUCTOR | \$8,522,204.00 | \$8,522,203.08 | \$8,022,410.00 |
| 1-5117-001-125- | NEW TEACHER ORIENTATION | \$1,954.00 | \$1,953.48 | \$0.00 |
| 1-5117-001-129- | AMOUNT HELD HARMLESS | \$102,964.00 | \$102,963.59 | \$0.00 |
| 1-5117-001-211- | MATH/SCIENCE INSTR - SOCIAL SECURITY | \$614,473.00 | \$614,473.12 | \$613,714.00 |
| 1-5117-001-221- | MATH/SCIENCE INSTR - RETIREMENT CONTRIB | \$1,971,539.00 | \$1,971,538.31 | \$1,965,490.00 |
| 1-5117-001-231- | MATH/SCIENCE INSTR - HEALTH INSURANCE | \$1,099,510.00 | \$1,099,510.11 | \$1,108,588.00 |
| 1-5121-001-125- | NEW TEACHER ORIENTATION | \$488.00 | \$488.38 | \$0.00 |
| 1-5121-001-211- | EMPLOYER'S FICA | \$37.00 | \$37.36 | \$0.00 |
| 1-5121-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$106.00 | \$105.88 | \$0.00 |
| 1-5123-001-125- | NEW TEACHER ORIENTATION | \$488.00 | \$488.37 | \$0.00 |
| 1-5123-001-129- | AMOUNT HELD HARMLESS | \$6.00 | \$6.42 | \$0.00 |
| 1-5123-001-211- | EMPLOYER'S FICA | \$38.00 | \$37.85 | \$0.00 |
| 1-5123-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$107.00 | \$107.43 | \$0.00 |
| 1-5132-001-121- | PROGRAM ENHANCEMENT TEACHER - ARTS | \$2,296,632.00 | \$2,296,631.94 | \$2,275,670.00 |
| 1-5132-001-125- | NEW TEACHER ORIENTATION | \$1,465.00 | \$1,465.14 | \$0.00 |
| 1-5132-001-129- | AMOUNT HELD HARMLESS | \$28,850.00 | \$28,849.47 | \$0.00 |
| 1-5132-001-211- | EMPLOYER'S FICA | \$167,546.00 | \$167,546.14 | \$174,089.00 |
| 1-5132-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$530,998.00 | \$530,997.84 | \$557,539.00 |
| 1-5132-000-231- | EMPLOYER'S HEALTH INSURANCE | \$308,332.00 | \$308,331.76 | \$314,373.00 |
| 1-5133-001-121- | PROGRAM ENHANCEMENT TEACHER - PE | \$2,446,153.00 | \$2,446,153.36 | \$2,423,490.00 |
| 1-5133-001-125- | NEW TEACHER ORIENTATION | \$1,456.00 | \$1,455.81 | \$0.00 |
| 1-5133-001-129- | AMOUNT HELD HARMLESS | \$29,613.00 | \$29,613.34 | \$0.00 |
| 1-5133-001-211- | EMPLOYER'S FICA | \$178,227.00 | \$178,227.17 | \$185,397.00 |
| 1-5133-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$562,190.00 | \$562,189.82 | \$593,755.00 |
| 1-5133-000-231- | EMPLOYER'S HEALTH INSURANCE | \$345,333.00 | \$345,333.36 | \$353,208.00 |

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|-----------------|--|--------------|--------------|--------------|
| 1-5134-001-121- | PROGRAM ENHANCEMENT TEACHER - LANG | \$942,399.00 | \$942,399.00 | \$932,820.00 |
| 1-5134-001-125- | NEW TEACHER ORIENTATION | \$488.00 | \$488.37 | \$0.00 |
| 1-5134-001-129- | AMOUNT HELD HARMLESS | \$12,297.00 | \$12,296.80 | \$0.00 |
| 1-5134-001-211- | EMPLOYER'S FICA | \$67,929.00 | \$67,928.82 | \$71,361.00 |
| 1-5134-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$219,192.00 | \$219,191.70 | \$228,541.00 |
| 1-5134-000-231- | EMPLOYER'S HEALTH INSURANCE | \$108,600.00 | \$108,599.64 | \$129,448.00 |
| 1-5210-001-121- | EC-SALARY - TEACHER | \$421,444.00 | \$421,443.80 | \$377,872.00 |
| 1-5210-001-125- | NEW TEACHER ORIENTATION | \$530.00 | \$530.23 | \$0.00 |
| 1-5210-001-129- | AMOUNT HELD HARMLESS | \$3,370.00 | \$3,370.06 | \$0.00 |
| 1-5210-001-211- | EMPLOYER'S FICA | \$28,223.00 | \$28,223.23 | \$28,907.00 |
| 1-5210-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$97,482.00 | \$97,481.91 | \$92,579.00 |
| 1-5210-001-231- | EMPLOYER'S HEALTH INSURANCE | \$52,061.00 | \$52,061.00 | \$51,779.00 |
| 1-5212-001-121- | INSTRUCTOR - SELF CONTAINED DISABLED CH | \$707,452.00 | \$707,452.28 | \$593,660.00 |
| 1-5212-001-129- | AMOUNT HELD HARMLESS | \$5,186.00 | \$5,185.80 | \$0.00 |
| 1-5212-001-211- | SELF CONTAINED DISABLED - SOC SECURITY | \$50,229.00 | \$50,228.81 | \$45,415.00 |
| 1-5212-001-221- | SELF CONTAINED DISABLED - RETIREMENT CO | \$163,382.00 | \$163,381.91 | \$145,447.00 |
| 1-5212-001-231- | SELF CONTAINED DISABLED - HEALTH INSURAN | \$84,875.00 | \$84,874.90 | \$73,970.00 |
| 1-5213-001-121- | RESOURCE INSTRUCTOR (DISABLED CHILDREN | \$793,882.00 | \$793,881.64 | \$695,450.00 |
| 1-5213-001-125- | NEW TEACHER ORIENTATION | \$488.00 | \$488.37 | \$0.00 |
| 1-5213-001-129- | AMOUNT HELD HARMLESS | \$8,073.00 | \$8,073.33 | \$0.00 |
| 1-5213-001-211- | RESOURCE (DISABLED) INSTR - SOC SECURITY | \$56,924.00 | \$56,923.92 | \$53,202.00 |
| 1-5213-001-221- | RESOURCE (DISABLED) INSTR - RETIREMENT C | \$183,815.00 | \$183,814.55 | \$170,385.00 |
| 1-5213-001-231- | RESOURCE (DISABLED) INSTR - HEALTH INSUR | \$90,608.00 | \$90,607.76 | \$88,764.00 |
| 1-5261-001-121- | ELEMENTARY AIG TEACHER | \$147,083.00 | \$147,083.02 | \$238,076.00 |
| 1-5261-001-129- | AMOUNT HELD HARMLESS | \$1,194.00 | \$1,193.72 | \$0.00 |
| 1-5261-001-211- | EMPLOYERS SOCIAL SECURITY | \$10,715.00 | \$10,715.21 | \$18,213.00 |
| 1-5261-001-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$33,901.00 | \$33,901.12 | \$51,052.00 |
| 1-5261-001-231- | EMPLOYERS RETIREMENT CONTRIBUTION | \$10,928.00 | \$10,928.10 | \$23,670.00 |
| 1-5262-001-121- | SECONDARY GRADES AIG TEACHER | \$104,817.00 | \$104,817.50 | \$118,584.00 |
| 1-5262-001-129- | AMOUNT HELD HARMLESS | \$735.00 | \$735.00 | \$0.00 |
| 1-5262-001-211- | EMPLOYERS SOCIAL SECURITY | \$7,791.00 | \$7,791.30 | \$9,072.00 |
| 1-5262-001-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$23,960.00 | \$23,960.39 | \$29,053.00 |
| 1-5262-001-231- | EMPLOYERS HOSPITALIZATION CONTRIBUTION | \$10,864.00 | \$10,863.72 | \$13,315.00 |
| 1-5270-001-121- | ENGLISH AS SECOND LANGUAGE INSTRUCTOR | \$228,879.00 | \$228,878.74 | \$328,920.00 |
| 1-5270-001-125- | NEW TEACHER ORIENTATION | \$1,101.00 | \$1,101.16 | \$0.00 |
| 1-5270-001-129- | AMOUNT HELD HARMLESS | \$1,919.00 | \$1,918.95 | \$0.00 |
| 1-5270-001-211- | ENGLISH 2ND LANGUAGE - SOCIAL SECURITY | \$17,141.00 | \$17,141.44 | \$25,162.00 |
| 1-5270-001-221- | ENGLISH 2ND LANGUAGE - RETIREMENT CONTI | \$53,002.00 | \$53,001.72 | \$80,585.00 |
| 1-5270-001-231- | ENGLISH 2ND LANGUAGE - HEALTH INSURANCE | \$28,582.00 | \$28,582.18 | \$44,382.00 |
| 1-5310-001-121- | ALTERNATIVE SCH STAFF - TEACHER | \$189,581.00 | \$189,580.72 | \$232,650.00 |
| 1-5310-001-129- | AMOUNT HELD HARMLESS | \$1,720.00 | \$1,720.00 | \$0.00 |
| 1-5310-001-211- | ALTERNATIVE SCH STAFF - SOCIAL SECURITY | \$13,005.00 | \$13,004.68 | \$17,798.00 |
| 1-5310-001-221- | ALTERNATIVE SCH STAFF - RETIREMENT | \$43,951.00 | \$43,950.98 | \$56,999.00 |
| 1-5310-001-231- | ALTERNATIVE SCH STAFF - HSOPITALIZATION | \$24,566.00 | \$24,566.22 | \$29,588.00 |
| 1-5311-001-121- | ALTERNATIVE SCH STAFF - TEACHER | \$17,100.00 | \$17,100.00 | \$0.00 |
| 1-5311-001-129- | AMOUNT HELD HARMLESS | \$224.00 | \$224.00 | \$0.00 |
| 1-5311-001-211- | EMPLOYERS SOCIAL SECURITY | \$1,182.00 | \$1,181.76 | \$0.00 |
| 1-5311-001-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$3,761.00 | \$3,761.26 | \$0.00 |
| 1-5311-001-231- | EMPLOYERS HOSPITALIZATION CONTRIBUTION | \$4,176.00 | \$4,175.68 | \$0.00 |
| 1-5317-001-121- | ALTERNATIVE TO SUSPENSION | \$134,715.00 | \$134,715.00 | \$198,680.00 |
| 1-5317-001-129- | AMOUNT HELD HARMLESS | \$720.00 | \$720.00 | \$0.00 |
| 1-5317-001-211- | EMPLOYERS SOCIAL SECURITY | \$9,824.00 | \$9,823.73 | \$15,199.00 |
| 1-5317-001-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$31,310.00 | \$31,310.03 | \$48,677.00 |
| 1-5317-001-231- | HOSPITALIZATION | \$16,953.00 | \$16,953.21 | \$25,890.00 |

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|-----------------|---|------------------------|------------------------|------------------------|
| 1-5318-001-121- | TEACHER FOR THERAPEUTIC CLASSROOM | \$82,472.00 | \$82,472.00 | \$128,240.00 |
| 1-5318-001-129- | AMOUNT HELD HARMLESS | \$400.00 | \$400.00 | \$0.00 |
| 1-5318-001-211- | SOC SECURITY-TEACHER-THERAPEUTIC CLASS | \$6,195.00 | \$6,195.22 | \$9,810.00 |
| 1-5318-001-221- | RET CONTRIB-TEACHER-THERAPEUTIC CLASSF | \$19,234.00 | \$19,234.06 | \$31,419.00 |
| 1-5318-001-231- | HEALTH INS-TEACHER-THERAPEUTIC CLASSRM | \$8,963.00 | \$8,962.50 | \$14,794.00 |
| 1-5331-001-121- | TITLE I TRADE OUT TEACHER | \$1,783,710.00 | \$1,783,709.71 | \$1,757,880.00 |
| 1-5331-001-129- | AMOUNT HELD HARMLESS | \$20,689.00 | \$20,688.65 | \$0.00 |
| 1-5331-001-211- | TITLE I TRADE OUT - SOCIAL SECURITY | \$129,230.00 | \$129,230.27 | \$134,478.00 |
| 1-5331-001-221- | TITLE I TRADE OUT - RETIREMENT CONTRIBU | \$411,637.00 | \$411,637.01 | \$430,681.00 |
| 1-5331-001-231- | TITLE I TRADE OUT - HEALTH INSURANCE | \$205,898.00 | \$205,897.98 | \$229,307.00 |
| 1-5333-001-121- | REGULAR CLASSROOM TEACHER | \$119,798.00 | \$119,798.00 | \$209,880.00 |
| 1-5333-001-129- | AMOUNT HELD HARMLESS | \$390.00 | \$390.00 | \$0.00 |
| 1-5333-001-211- | TITLE I TRADE OUT - SOCIAL SECURITY | \$8,572.00 | \$8,572.20 | \$16,056.00 |
| 1-5333-001-221- | TITLE I TRADE OUT - RETIREMENT CONTRIBU | \$28,198.00 | \$28,198.29 | \$51,421.00 |
| 1-5333-001-231- | TITLE I TRADE OUT - HEALTH INSURANCE | \$14,793.00 | \$14,793.24 | \$29,588.00 |
| | Total Paid by State Allotment | \$75,892,216.00 | \$75,072,681.79 | \$77,802,899.00 |
| 2-5110-001-121- | REGULAR CLASSROOM TEACHER | \$2,405,350.00 | \$1,377,500.49 | \$2,552,952.00 |
| 2-5110-001-125- | NEW TEACHER ORIENTATION | \$2,119.00 | \$2,118.59 | \$0.00 |
| 2-5110-001-129- | HELD HARMLESS | \$44,717.00 | \$44,696.03 | \$0.00 |
| 2-5110-001-181- | LOCAL SUPPLEMENT-REG. EDUCATION TEACH | \$4,034,701.00 | \$3,858,235.27 | \$3,941,317.00 |
| 2-5110-001-188- | OTHER REG EDUC STAFF-ANNUAL LEAVE PAY | \$3,239.00 | \$3,238.99 | \$0.00 |
| 2-5110-001-195- | PLANNING PERIOD STIPEND-OTHER CLASSES | \$100,037.00 | \$41,189.44 | \$0.00 |
| 2-5110-001-211- | REGULAR CLASSROOM INSTR - SOCIAL SECUR | \$475,397.00 | \$403,407.87 | \$524,499.00 |
| 2-5110-001-221- | REGULAR CLASSROOM INSTR - RETIREMENT C | \$1,405,208.00 | \$1,185,668.78 | \$1,669,769.00 |
| 2-5110-001-231- | EMPLOYER PAID HEALTH INSURANCE | \$396,574.00 | \$222,821.89 | \$538,062.00 |
| 2-5110-001-232- | WORKERS' COMPENSATION | \$63,697.00 | \$44,316.19 | \$69,841.00 |
| 2-5110-001-311- | CONTRACTED SERVICES | \$187.00 | \$186.48 | \$0.00 |
| 2-5111-001-181- | LOCAL SUPPLEMENT | \$46,282.00 | \$0.00 | \$46,819.00 |
| 2-5111-001-211- | EMPLOYER'S FICA | \$3,541.00 | \$0.00 | \$3,582.00 |
| 2-5111-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$10,594.00 | \$0.00 | \$11,471.00 |
| 2-5111-001-232- | WORKERS' COMPENSATION | \$462.00 | \$18.90 | \$468.00 |
| 2-5117-001-121- | MATH/SCIENCE INSTRUCTOR | \$751,629.00 | \$284,551.83 | \$982,830.00 |
| 2-5117-001-125- | NEW TEACHER ORIENTATION | \$375.00 | \$375.00 | \$0.00 |
| 2-5117-001-129- | HELD HARMLESS | \$11,625.00 | \$11,624.03 | \$0.00 |
| 2-5117-001-181- | MATH/SCIENCE TEACHER LOCAL SUPPLEMEN | \$1,049,448.00 | \$1,001,292.70 | \$1,003,873.00 |
| 2-5117-001-188- | ANNUAL LEAVE PAYOUT | \$891.00 | \$890.48 | \$0.00 |
| 2-5117-001-195- | PLANNING PERIOD STIPEND-OTHER CLASSES | \$5,309.00 | \$5,308.55 | \$0.00 |
| 2-5117-001-211- | MATH/SCIENCE INSTR - SOCIAL SECURITY | \$137,783.00 | \$98,518.78 | \$151,983.00 |
| 2-5117-001-221- | MATH/SCIENCE INSTR - RETIREMENT CONTRIB | \$412,267.00 | \$289,778.89 | \$486,742.00 |
| 2-5117-001-231- | MATH/SCIENCE INSTR - HEALTH INSURANCE | \$144,802.00 | \$35,101.36 | \$189,585.00 |
| 2-5117-001-232- | WORKERS' COMPENSATION | \$18,010.00 | \$10,924.44 | \$19,867.00 |
| 2-5122-001-125- | NEW TEACHER ORIENTATION | \$489.00 | \$488.37 | \$0.00 |
| 2-5122-001-211- | EMPLOYER'S FICA | \$38.00 | \$37.36 | \$0.00 |
| 2-5122-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$106.00 | \$105.88 | \$0.00 |
| 2-5122-001-232- | WORKERS' COMPENSATION | \$6.00 | \$5.52 | \$0.00 |
| 2-5126-001-231- | EMPLOYER'S HOSPITALIZATION | \$522.00 | \$0.00 | \$0.00 |
| 2-5126-001-232- | WORKERS' COMPENSATION | \$13.00 | \$12.64 | \$0.00 |
| 2-5128-001-232- | WORKERS' COMPENSATION | \$2.00 | \$1.44 | \$0.00 |
| 2-5132-001-121- | PROGRAM ENHANCEMENT TEACHER - ARTS | \$395,756.00 | \$265,569.76 | \$386,050.00 |
| 2-5132-001-125- | NEW TEACHER ORIENTATION | \$489.00 | \$488.37 | \$0.00 |
| 2-5132-001-129- | HELD HARMLESS | \$7,540.00 | \$7,539.82 | \$0.00 |
| 2-5132-001-181- | LOCAL SUPPLEMENT | \$322,060.00 | \$291,800.90 | \$307,590.00 |
| 2-5132-001-188- | ANNUAL LEAVE PAYOUT | \$1,588.00 | \$1,587.77 | \$0.00 |
| 2-5132-001-211- | EMPLOYER'S FICA | \$54,913.00 | \$42,914.83 | \$53,063.00 |
| 2-5132-001-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$158,303.00 | \$122,112.51 | \$163,154.00 |
| 2-5132-001-231- | EMPLOYER'S HOSPITALIZATION | \$71,945.00 | \$44,664.93 | \$68,422.00 |
| 2-5132-001-232- | WORKERS' COMPENSATION | \$7,179.00 | \$4,872.69 | \$6,936.00 |

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| 2-5133-001-121 | PROGRAM ENHANCEMENT TEACHER - PE | \$162,600.00 | \$149,543.97 | \$265,000.00 |
| 2-5133-001-125 | NEW TEACHER ORIENTATION | \$489.00 | \$488.37 | \$0.00 |
| 2-5133-001-129 | HELD HARMLESS | \$3,783.00 | \$3,782.79 | \$0.00 |
| 2-5133-001-181 | LOCAL SUPPLEMENT | \$304,006.00 | \$293,306.29 | \$299,747.00 |
| 2-5133-001-188 | ANNUAL LEAVE PAYOUT | \$398.00 | \$397.28 | \$0.00 |
| 2-5133-001-211 | EMPLOYER'S FICA | \$35,695.00 | \$33,816.16 | \$43,203.00 |
| 2-5133-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$102,403.00 | \$96,689.86 | \$138,363.00 |
| 2-5133-001-231 | EMPLOYER'S HOSPITALIZATION | \$28,076.00 | \$25,463.81 | \$51,779.00 |
| 2-5133-001-232 | WORKERS' COMPENSATION | \$4,666.00 | \$3,820.66 | \$5,647.00 |
| 2-5134-001-121 | PROGRAM ENHANCEMENT TEACHER - LANG | \$312,520.00 | \$151,975.00 | \$160,500.00 |
| 2-5134-001-129 | HELD HARMLESS | \$1,971.00 | \$1,970.09 | \$0.00 |
| 2-5134-001-181 | LOCAL SUPPLEMENT | \$137,467.00 | \$128,203.29 | \$131,088.00 |
| 2-5134-001-188 | ANNUAL LEAVE PAYOUT | \$364.00 | \$363.90 | \$0.00 |
| 2-5134-001-211 | EMPLOYER'S FICA | \$34,424.00 | \$20,559.57 | \$22,306.00 |
| 2-5134-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$103,002.00 | \$64,220.48 | \$71,439.00 |
| 2-5134-001-231 | EMPLOYER'S HOSPITALIZATION | \$59,662.00 | \$28,075.68 | \$25,890.00 |
| 2-5134-001-232 | WORKERS' COMPENSATION | \$4,500.00 | \$2,351.24 | \$2,916.00 |
| 2-5210-001-121 | TEACHER | \$96,341.00 | \$46,024.00 | \$42,000.00 |
| 2-5210-001-125 | NEW TEACHER ORIENTATION | \$1,363.00 | \$1,362.79 | \$0.00 |
| 2-5210-001-129 | HELD HARMLESS | \$469.00 | \$468.70 | \$0.00 |
| 2-5210-001-181 | LOCAL SUPPLEMENT | \$48,405.00 | \$39,166.29 | \$50,769.00 |
| 2-5210-001-211 | EMPLOYER'S FICA | \$11,073.00 | \$6,271.59 | \$7,097.00 |
| 2-5210-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$19,764.00 | \$19,763.14 | \$22,728.00 |
| 2-5210-001-231 | EMPLOYER'S HOSPITALIZATION | \$8,510.00 | \$8,509.20 | \$7,397.00 |
| 2-5210-001-232 | WORKERS' COMPENSATION | \$1,447.00 | \$712.64 | \$928.00 |
| 2-5212-001-121 | TEACHER | \$35,460.00 | \$3,939.54 | \$37,000.00 |
| 2-5212-001-129 | HELD HARMLESS | \$880.00 | \$879.41 | \$0.00 |
| 2-5212-001-181 | SELF CONTAINED TEACHER-LOCAL SUPPLEME | \$90,093.00 | \$90,092.04 | \$79,271.00 |
| 2-5212-001-211 | SELF CONTAINED DISABLED - SOC SECURITY | \$9,400.00 | \$7,213.83 | \$8,895.00 |
| 2-5212-001-221 | SELF CONTAINED DISABLED - RETIREMENT CO | \$28,125.00 | \$21,240.11 | \$28,486.00 |
| 2-5212-001-231 | SELF CONTAINED DISABLED -HEALTH INSRANC | \$7,019.00 | \$647.86 | \$7,397.00 |
| 2-5212-001-232 | WORKERS' COMPENSATION | \$1,229.00 | \$786.48 | \$1,163.00 |
| 2-5213-001-121 | TEACHER | \$0.00 | \$0.00 | \$37,000.00 |
| 2-5213-001-129 | HELD HARMLESS | \$1,248.00 | \$1,247.81 | \$0.00 |
| 2-5213-001-181 | RESOURCE TEACHER - LOCAL SUPPLEMENT | \$118,445.00 | \$118,444.95 | \$94,169.00 |
| 2-5213-001-211 | RESOURCE (DISABLED) INSTR - SOC SECURITY | \$9,157.00 | \$9,156.26 | \$10,034.00 |
| 2-5213-001-221 | RESOURCE (DISABLED) INSTR - RETIREMENT C | \$26,701.00 | \$26,700.90 | \$32,136.00 |
| 2-5213-001-231 | EMPLOYER'S HOSPITALIZATION | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5213-001-232 | WORKERS' COMPENSATION | \$1,006.00 | \$984.59 | \$1,312.00 |
| 2-5214-001-232 | WORKERS' COMPENSATION | \$2.00 | \$1.74 | \$0.00 |
| 2-5261-001-129 | HELD HARMLESS | \$183.00 | \$182.74 | \$0.00 |
| 2-5261-001-181 | LOCAL SUPPLEMENT | \$27,919.00 | \$18,754.79 | \$29,143.00 |
| 2-5261-001-211 | EMPLOYER'S FICA | \$2,136.00 | \$1,448.80 | \$2,229.00 |
| 2-5261-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$6,391.00 | \$4,226.02 | \$7,140.00 |
| 2-5261-001-232 | WORKERS' COMPENSATION | \$279.00 | \$161.41 | \$291.00 |
| 2-5262-001-129 | HELD HARMLESS | \$113.00 | \$112.05 | \$0.00 |
| 2-5262-001-181 | LOCAL SUPPLEMENT | \$8,676.00 | \$8,564.40 | \$16,009.00 |
| 2-5262-001-211 | EMPLOYER'S FICA | \$664.00 | \$663.74 | \$1,225.00 |
| 2-5262-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,986.00 | \$1,883.76 | \$3,922.00 |
| 2-5262-001-232 | WORKERS' COMPENSATION | \$87.00 | \$71.84 | \$160.00 |
| 2-5270-001-129 | HELD HARMLESS | \$292.00 | \$291.05 | \$0.00 |
| 2-5270-001-181 | LOCAL SUPPLEMENT | \$38,060.00 | \$38,059.50 | \$39,135.00 |
| 2-5270-001-211 | ENGLISH 2ND LANGUAGE - SOCIAL SECURITY | \$2,934.00 | \$2,933.88 | \$2,994.00 |
| 2-5270-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$8,638.00 | \$8,637.16 | \$9,588.00 |
| 2-5270-001-231 | EMPLOYER'S HOSPITALIZATION | \$0.00 | \$285.32 | \$0.00 |
| 2-5270-001-232 | WORKERS' COMPENSATION | \$325.00 | \$324.54 | \$391.00 |

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| 2-5310-001-129 | HELD HARMLESS | \$83.00 | \$82.35 | \$0.00 |
| 2-5310-001-181 | ALTERNATIVE SCH STAFF - LOCAL SUPPLEMEN | \$21,200.00 | \$21,199.80 | \$28,072.00 |
| 2-5310-001-211 | ALTERNATIVE SCH STAFF - SOCIAL SECURITY | \$1,629.00 | \$1,628.02 | \$2,147.00 |
| 2-5310-001-221 | ALTERNATIVE SCH STAFF - RETIREMENT CONT | \$4,889.00 | \$4,888.07 | \$6,878.00 |
| 2-5310-001-232 | ALTERNATIVE INSTRUCTIONAL SRV WORK CON | \$178.00 | \$177.79 | \$281.00 |
| 2-5311-001-129 | HELD HARMLESS | \$26.00 | \$17.48 | \$0.00 |
| 2-5311-001-181 | ALTERNATIVE SCH STAFF - LOCAL SUPPLEMEN | \$1,334.00 | \$1,334.00 | \$0.00 |
| 2-5311-001-211 | ALTERNATIVE SCH STAFF - SOCIAL SECURITY | \$104.00 | \$103.40 | \$0.00 |
| 2-5311-001-221 | ALTERNATIVE SCH STAFF - RETIREMENT CONT | \$294.00 | \$293.44 | \$0.00 |
| 2-5311-001-232 | WORKERS' COMPENSATION | \$23.00 | \$23.19 | \$0.00 |
| 2-5313-001-232 | WORKERS' COMPENSATION | \$5.00 | \$4.61 | \$0.00 |
| 2-5317-001-121 | ALTERNATIVE TO SUSPENSION TEACHER | \$9,977.00 | \$9,976.80 | \$57,200.00 |
| 2-5317-001-181 | LOCAL SUPPLEMENT | \$16,189.00 | \$16,188.38 | \$29,155.00 |
| 2-5317-001-188 | ANNUAL LEAVE PAYOUT | \$1,206.00 | \$1,205.44 | \$0.00 |
| 2-5317-001-211 | EMPLOYER'S SOCIAL SECURITY | \$2,094.00 | \$2,093.86 | \$6,606.00 |
| 2-5317-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$6,000.00 | \$5,999.05 | \$21,157.00 |
| 2-5317-001-231 | EMPLOYER'S HOSPITALIZATION | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5317-001-232 | WORKERS' COMPENSATION | \$128.00 | \$89.36 | \$864.00 |
| 2-5318-001-129 | HELD HARMLESS | \$100.00 | \$100.00 | \$0.00 |
| 2-5318-001-181 | SWAIN CENTER STAFF-LOCAL SUPPLEMENT | \$7,724.00 | \$7,625.00 | \$16,678.00 |
| 2-5318-001-211 | EMPLOYER'S SOC SECURITY-THERAP CLASS T | \$591.00 | \$590.95 | \$1,276.00 |
| 2-5318-001-221 | EMPLOYER'S RET CONTRIB | \$1,768.00 | \$1,677.20 | \$4,086.00 |
| 2-5318-001-232 | WORKERS' COMPENSATION | \$77.00 | \$63.71 | \$167.00 |
| 2-5331-001-129 | HELD HARMLESS | \$1,819.00 | \$1,818.07 | \$0.00 |
| 2-5331-001-181 | TITLE I TCH PAID ELSEWHERE-LOCAL SUPPLEM | \$216,235.00 | \$211,642.10 | \$214,349.00 |
| 2-5331-001-211 | TITLE I TRADE OUT - SOCIAL SECURITY | \$16,542.00 | \$16,326.66 | \$16,398.00 |
| 2-5331-001-221 | TITLE I TRADE OUT - RETIREMENT CONTRIBU | \$49,496.00 | \$48,040.47 | \$52,516.00 |
| 2-5331-001-232 | WORKERS' COMPENSATION | \$2,162.00 | \$1,772.62 | \$2,143.00 |
| 2-5333-001-129 | HELD HARMLESS | \$113.00 | \$112.05 | \$0.00 |
| 2-5333-001-181 | LOCAL SUPPLEMENT | \$14,186.00 | \$14,185.32 | \$24,084.00 |
| 2-5333-001-211 | EMPLOYER'S SOC SECURITY | \$1,094.00 | \$1,093.73 | \$1,842.00 |
| 2-5333-001-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$3,239.00 | \$3,238.41 | \$5,901.00 |
| 2-5333-001-232 | WORKERS' COMPENSATION | \$116.00 | \$116.09 | \$241.00 |
| | Total Paid by Local Current Expense Fund | \$14,836,660.00 | \$11,572,918.50 | \$15,483,597.00 |
| | | | | |
| | Total Paid by All Funds | \$90,728,876.00 | \$86,645,600.29 | \$93,286,496.00 |



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.

| PRC 002 - Central Office Administration | | | | |
|---|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-6110-002-113- | DIRECTORS OF ELEMENTARY, SECONDARY EDUCA | \$100,552.00 | \$100,552.56 | \$104,575.00 |
| 1-6110-002-211- | DIR ELEM/SECONDARY ED - SOCIAL SECURITY | \$7,647.00 | \$7,647.33 | \$8,000.00 |
| 1-6110-002-221- | DIR ELEM/SECONDARY ED - RETIREMENT CONTR | \$23,046.00 | \$23,046.15 | \$25,621.00 |
| 1-6110-002-231- | DIR ELEM/SECONDARY ED - HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |

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|-----------------|--|-----------------------|-----------------------|-----------------------|
| 1-6550-002-113- | DIRECTOR - TRANSPORTATION | \$76,088.00 | \$76,087.80 | \$43,470.00 |
| 1-6550-002-211- | DIR TRANSPORTATION - SOCIAL SECURITY | \$5,621.00 | \$5,620.54 | \$3,326.00 |
| 1-6550-002-221- | DIR TRANSPORTATION - RETIREMENT CONTRIBU | \$17,439.00 | \$17,439.01 | \$10,650.00 |
| 1-6550-002-231- | DIR TRANSPORTATION - HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$0.00 |
| 1-6570-002-113- | DIRECTOR OF FACILITIES PLANNING | \$54,626.00 | \$54,626.34 | \$104,922.00 |
| 1-6570-002-211- | EMPLOYER'S FICA | \$3,713.00 | \$3,712.89 | \$8,027.00 |
| 1-6570-002-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$13,055.00 | \$13,055.38 | \$25,706.00 |
| 1-6570-002-231- | EMPLOYER'S HOSPITALIZATION | \$4,283.00 | \$4,283.22 | \$7,397.00 |
| 1-6580-002-113- | DIRECTOR OF MAINTENANCE | \$101,475.00 | \$101,475.00 | \$105,534.00 |
| 1-6580-002-211- | DIR OF MAINTENANCE - SOCIAL SECURITY | \$7,351.00 | \$7,351.50 | \$8,073.00 |
| 1-6580-002-221- | DIR OF MAINTENANCE - RETIREMENT CONTRIBU | \$23,258.00 | \$23,257.60 | \$25,856.00 |
| 1-6580-002-231- | DIR OF MAINTENANCE - HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-6611-002-115- | CHIEF FINANCIAL OFFICER | \$97,375.00 | \$97,375.08 | \$101,270.00 |
| 1-6611-002-211- | CHIEF FINANCIAL OFFICER SOC SECURITY | \$7,404.00 | \$7,404.07 | \$7,747.00 |
| 1-6611-002-221- | CHIEF FINANCIAL OFFICER RETIREMENT CONTR | \$22,318.00 | \$22,317.93 | \$24,811.00 |
| 1-6611-002-231- | CHIEF FINANCIAL OFFICER HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-6820-002-113- | DIRECTOR OF STUDENT SERVICES | \$87,645.00 | \$87,645.24 | \$87,000.00 |
| 1-6820-002-211- | DIR OF STUDENT SERVICES - SOCIAL SECURIT | \$6,598.00 | \$6,598.68 | \$6,656.00 |
| 1-6820-002-221- | DIR OF STUDENT SERVICES - RETIREMENT CON | \$20,088.00 | \$20,087.89 | \$21,315.00 |
| 1-6820-002-231- | DIR OF STUDENT SERVICES - HEALTH INSURAN | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-6941-002-111- | SUPERINTENDENT | \$140,363.00 | \$140,363.00 | \$146,124.00 |
| 1-6941-002-211- | SUPERINTENDENT - SOCIAL SECURITY | \$7,264.00 | \$7,264.34 | \$11,178.00 |
| 1-6941-002-221- | SUPERINTENDENT - RETIREMENT CONTRIBUTION | \$32,167.00 | \$32,166.76 | \$35,801.00 |
| 1-6941-002-231- | SUPERINTENDENT - HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-6942-002-112- | ASSOCIATE SUPERINTENDENT | \$109,008.00 | \$109,008.00 | \$109,008.00 |
| 1-6942-002-118- | ASSISTANT SUPERINTENDENT | \$86,909.00 | \$86,908.87 | \$93,600.00 |
| 1-6942-002-211- | ASSSOC/ASST SUPERINTENDENT - SOC SECURIT | \$14,541.00 | \$14,540.73 | \$15,500.00 |
| 1-6942-002-221- | ASSSOC/ASST SUPERINTENDENT - RETIREMENT | \$44,940.00 | \$44,939.80 | \$49,639.00 |
| 1-6942-002-231- | ASSSOC/ASST SUPERINTENDENT - HEALTH INSU | \$14,038.00 | \$14,037.84 | \$14,794.00 |
| 1-7200-002-113- | DIRECTOR OF CHILD NUTRITION | \$81,488.00 | \$0.00 | \$86,784.00 |
| 1-7200-002-211- | DIR OF CHILD NUTRITION - SOC SECURITY | \$5,952.00 | \$0.00 | \$6,639.00 |
| 1-7200-002-221- | DIR OF CHILD NUTRITION - RETIREMENT CONT | \$18,677.00 | \$0.00 | \$21,262.00 |
| 1-7200-002-231- | DIR OF CHILD NUTRITION - HEALTH INSURANC | \$7,019.00 | \$0.00 | \$7,397.00 |
| 1-8400-002-715- | TRANSFER FOR CHILD NUTRITION DIRECTOR | \$120,000.00 | \$116,624.13 | \$0.00 |
| | Total Paid by State Allotment | \$1,404,062.00 | \$1,287,551.20 | \$1,364,667.00 |
| 2-6110-002-113- | CURRICULUM DIRECTORS | \$85,668.00 | \$85,667.86 | \$93,890.00 |
| 2-6110-002-181- | SUPPLEMENT-CURRICULAR SUPPORT | \$26,673.00 | \$26,672.91 | \$29,407.00 |
| 2-6110-002-184- | LONGEVITY ELEMENTARY CURRICULUM DIRECTOR | \$2,643.00 | \$2,643.41 | \$4,225.00 |
| 2-6110-002-211- | EMPLOYER'S SOC SECURITY | \$7,815.00 | \$7,815.43 | \$9,755.00 |
| 2-6110-002-221- | EMPLOYER'S RET CONTRIB | \$26,069.00 | \$26,068.72 | \$31,243.00 |
| 2-6110-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6110-002-232- | CURRICULUM DIRECTOR - WORKERS' COMPENSATION | \$949.00 | \$948.93 | \$1,275.00 |
| 2-6120-002-113- | CTE DIRECTOR | \$74,710.00 | \$74,710.20 | \$77,699.00 |
| 2-6120-002-181- | CTE DIRECTOR - LOCAL SUPPLEMENT | \$7,845.00 | \$7,844.64 | \$8,158.00 |
| 2-6120-002-184- | LONGEVITY - CTE DIRECTOR | \$1,121.00 | \$1,120.65 | \$1,165.00 |
| 2-6120-002-211- | EMPLOYER'S SOC SECURITY-DIR/CTE LOC SUPP | \$6,201.00 | \$6,201.04 | \$6,657.00 |
| 2-6120-002-221- | EMPLOYER'S RET CONTRIB-DIR/CTE LOC SUPPL | \$19,165.00 | \$19,164.80 | \$21,320.00 |
| 2-6120-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6120-002-232- | DIR CAREER/TECH EDUCATION - WORKERS' COMPENS | \$692.00 | \$691.96 | \$859.00 |
| 2-6201-002-113- | DIRECTOR SPECIAL SERVICES | \$89,175.00 | \$89,175.00 | \$92,742.00 |
| 2-6201-002-181- | LOCAL SUPPLEMENT-DIR SPECIAL SERVCS | \$12,039.00 | \$12,038.64 | \$12,520.00 |
| 2-6201-002-184- | LONGEVITY - DIR. SPECIAL SERVICES | \$4,013.00 | \$4,012.87 | \$4,173.00 |
| 2-6201-002-211- | EMPLOYER'S SOC SECURITY-DIR SP SRV LSU | \$7,558.00 | \$7,558.10 | \$8,372.00 |
| 2-6201-002-221- | EMPLOYER'S RET CONTRIB-DIR SP SRV LSU | \$24,070.00 | \$24,070.04 | \$26,812.00 |
| 2-6201-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6201-002-232- | DIR SPECIAL SERVICES - WORKERS' COMPENSATION | \$871.00 | \$870.75 | \$1,053.00 |

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| 2-6550-002-113- | DIRECTOR TRANSPORTATION | \$0.00 | \$0.00 | \$48,107.00 |
| 2-6550-002-181- | DIR TRANSPORTATION - LOCAL SUPPLEMENT | \$10,272.00 | \$10,271.88 | \$11,447.00 |
| 2-6550-002-184- | LONGEVITY PAY | \$0.00 | \$0.00 | \$1,563.00 |
| 2-6550-002-211- | EMPLOYER'S SOC SECURITY-DIR TRANSP LSU | \$786.00 | \$785.82 | \$4,675.00 |
| 2-6550-002-221- | EMPLOYER'S RET CONTRIB-DIR TRANSP LSU | \$2,354.00 | \$2,354.23 | \$14,974.00 |
| 2-6550-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$0.00 | \$7,397.00 |
| 2-6550-002-232- | DIR TRANSPORTATION - WORKERS' COMPENSATION | \$527.00 | \$526.91 | \$611.00 |
| 2-6570-002-113- | DIRECTOR OF FACILITIES PLAN | \$46,536.00 | \$46,260.18 | \$0.00 |
| 2-6570-002-181- | SUPPLEMENT-DIRECTOR OF FACILITIES PLAN | \$13,553.00 | \$13,552.51 | \$14,165.00 |
| 2-6570-002-184- | LONGEVITY PAY | \$1,639.00 | \$1,639.41 | \$0.00 |
| 2-6570-002-211- | EMPLOYER'S SOC SECURITY-DIR FACILITIES | \$4,441.00 | \$4,234.92 | \$1,084.00 |
| 2-6570-002-221- | EMPLOYER'S RET CONTRIB -DIR FACILITIES | \$13,945.00 | \$13,407.04 | \$3,470.00 |
| 2-6570-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$2,736.00 | \$2,735.70 | \$0.00 |
| 2-6570-002-232- | DIR FACILITIES INSTRUCTION - WORK COMP | \$513.00 | \$512.53 | \$142.00 |
| 2-6580-002-181- | DIRECTOR MAINTENANCE-LOCAL SUPPLEMENT | \$13,674.00 | \$13,674.38 | \$14,247.00 |
| 2-6580-002-211- | EMPLOYER'S SOC SECURITY-DIR MAINT LSU | \$1,046.00 | \$1,046.09 | \$1,090.00 |
| 2-6580-002-221- | EMPLOYER'S RET CONTRIB-DIR MAINT LSU | \$2,972.00 | \$2,972.09 | \$3,491.00 |
| 2-6580-002-232- | DIR MAINTENANCE - WORK COMP | \$676.00 | \$141.69 | \$142.00 |
| 2-6611-002-181- | CFO - LOCAL SUPPLEMENT | \$12,172.00 | \$12,171.84 | \$12,659.00 |
| 2-6611-002-211- | EMPLOYER'S SOC SECURITY-CHIEF FINANCIAL | \$931.00 | \$931.12 | \$968.00 |
| 2-6611-002-221- | EMPLOYER'S RET CONTRIB -CHIEF FINANCIAL | \$2,790.00 | \$2,789.71 | \$3,101.00 |
| 2-6611-002-232- | CHIEF FINANCIAL OFFICER - WORK COMP | \$114.00 | \$114.49 | \$127.00 |
| 2-6621-002-113- | PERSONNEL ADMINISTRATOR | \$94,959.00 | \$94,958.92 | \$99,511.00 |
| 2-6621-002-181- | PERSONNEL ADMINISTRAT - LOCAL SUPPLEMENT | \$11,961.00 | \$11,960.52 | \$13,434.00 |
| 2-6621-002-211- | EMPLOYER'S SOC SECURITY-SFO LSU | \$8,087.00 | \$8,086.91 | \$8,640.00 |
| 2-6621-002-221- | EMPLOYER'S RET CONTRIB-SFO LSU | \$24,497.00 | \$24,496.87 | \$27,672.00 |
| 2-6621-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6621-002-232- | PERSONNEL ADMINISTRATOR - WORK COMP | \$885.00 | \$884.75 | \$1,129.00 |
| 2-6710-002-113- | DIRECTOR OF TESTING | \$79,032.00 | \$79,031.86 | \$83,200.00 |
| 2-6710-002-181- | DIRECTOR OF TESTING-LOCAL SUPPLEMENT | \$10,279.00 | \$10,278.98 | \$11,232.00 |
| 2-6710-002-184- | LONGEVITY PAY | \$2,537.00 | \$2,537.07 | \$3,744.00 |
| 2-6710-002-187- | SALARY DIFFERENTIAL | \$0.00 | \$0.00 | \$0.00 |
| 2-6710-002-211- | EMPLOYER'S SOC SECURITY-DIR TESTING LSU | \$6,950.00 | \$6,949.90 | \$7,510.00 |
| 2-6710-002-221- | EMPLOYER'S RET COTNRIB-DIR TESTING LSU | \$21,039.00 | \$21,038.73 | \$24,053.00 |
| 2-6710-002-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6710-002-232- | DIRECTOR TESTING - WORK COMP | \$762.00 | \$761.51 | \$944.00 |
| 2-6820-002-181- | DIR STUDENT SERVICES-LOCAL SUPPLEMENT | \$14,023.00 | \$14,023.24 | \$12,155.00 |
| 2-6820-002-187- | SALARY DIFFERENTIAL | \$0.00 | \$0.00 | \$3,036.00 |
| 2-6820-002-211- | EMPLOYERS SOC SECURITY | \$1,073.00 | \$1,072.80 | \$1,173.00 |
| 2-6820-002-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$3,049.00 | \$3,048.52 | \$3,755.00 |
| 2-6820-002-232- | DIR STUDENT SERVICES - WORK COMP | \$116.00 | \$116.04 | \$152.00 |
| 2-6941-002-181- | SUPERINTENDENT SUPPLEMENTS | \$27,161.00 | \$27,160.91 | \$28,200.00 |
| 2-6941-002-184- | LONGEVITY PAY | \$0.00 | \$0.00 | \$1,356.00 |
| 2-6941-002-187- | SUPERINTENDENT ADDITIONAL SALARY | \$46,393.00 | \$46,392.81 | \$47,126.00 |
| 2-6941-002-211- | EMPLOYER'S SOC SECURITY-SUPERINTENDENT | \$4,510.00 | \$4,510.06 | \$5,866.00 |
| 2-6941-002-221- | EMPLOYER'S RET CONTRIB -SUPERINTENDENT | \$12,963.00 | \$12,963.02 | \$14,622.00 |
| 2-6941-002-232- | SUPERINTENDENT - WORK COMP | \$610.00 | \$609.38 | \$769.00 |
| 2-6942-002-113- | DISTRICT ATHLETIC DIRECTOR | \$32,358.00 | \$32,358.36 | \$36,345.00 |
| 2-6942-002-181- | ASST/ASSC SUPERINTENDEN-LOCAL SUPPLEMENT | \$31,881.00 | \$31,881.04 | \$26,262.00 |
| 2-6942-002-184- | LOCAL LONGEVITY-ASSOC SUPERINTENDENT | \$2,126.00 | \$2,126.48 | \$1,636.00 |
| 2-6942-002-187- | SALARY DIFFERENTIAL | \$16,922.00 | \$16,922.18 | \$0.00 |
| 2-6942-002-211- | EMPLOYER'S SOC SECURITY-ASSOC SUPERINTEN | \$6,372.00 | \$6,371.57 | \$4,915.00 |
| 2-6942-002-221- | EMPLOYER'S RET CONTRIB -ASSOC SUPERINTEN | \$11,394.00 | \$11,393.99 | \$6,434.00 |
| 2-6942-002-232- | ASST/ASSC SUPERINTENDENT - WORK COMP | \$711.00 | \$711.44 | \$642.00 |
| 2-7200-002-181- | DIR CHILD NUTRITION - LOCAL SUPPLEMENT | \$11,001.00 | \$11,000.88 | \$10,848.00 |
| 2-7200-002-211- | EMPLOYER'S SOCIAL SECURITY LOCAL SUPPL | \$842.00 | \$841.64 | \$830.00 |
| 2-7200-002-221- | EMPLOYER'S RETIREMENT CONT LOCAL SUPPL | \$2,521.00 | \$2,521.31 | \$2,658.00 |
| 2-7200-002-232- | WORKERS' COMPENSATION | \$565.00 | \$564.30 | \$108.00 |
| 2-8400-002-715- | TRANSFER TO CHILD NUTRITION FUND | \$15,000.00 | \$0.00 | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$1,066,628.00 | \$1,050,069.08 | \$1,101,727.00 |
| | Total Paid by All Funds | \$2,470,690.00 | \$2,334,131.08 | \$2,466,394.00 |



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 6.2 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 position categories are currently paid from local PRC 003.

School-based:

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

Central Office:

- Maintenance Department Clerical
- Finance - Payroll/Accounts Payable
- Human Resources
- Student Services
- Curriculum
- Facilities Planning
- Testing

| PRC 003 - Non-Instructional Support Personnel | | | | |
|--|-------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-003-162- | SUBSTITUTE TEACHER | \$916.00 | \$916.50 | \$0.00 |
| 1-5110-003-211- | EMPLOYER'S SOC SECURITY | \$70.00 | \$70.11 | \$0.00 |
| 1-5117-003-162- | SUBSTITUTE TEACHER | \$208.00 | \$208.00 | \$0.00 |
| 1-5117-003-211- | EMPLOYER'S SOC SECURITY | \$16.00 | \$15.92 | \$0.00 |
| 1-5132-003-162- | SUBSTITUTE TEACHER | \$1,729.00 | \$1,728.75 | \$0.00 |
| 1-5132-003-211- | EMPLOYER'S SOC SECURITY | \$132.00 | \$132.28 | \$0.00 |

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|-----------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| 1-5133-003-162- | SUBSTITUTE TEACHER | \$1,547.00 | \$1,547.00 | \$0.00 |
| 1-5133-003-211- | EMPLOYER'S SOC SECURITY | \$118.00 | \$118.34 | \$0.00 |
| 1-5401-003-151- | SECRETARY TO PRINCIPAL | \$146,375.00 | \$146,374.72 | \$0.00 |
| 1-5401-003-211- | EMPLOYER'S SOC SECURITY | \$9,211.00 | \$9,211.22 | \$0.00 |
| 1-5401-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$33,100.00 | \$33,100.50 | \$0.00 |
| 1-5401-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$27,815.00 | \$27,815.18 | \$0.00 |
| 1-5403-003-151- | SCHOOL TREASURER | \$185,319.00 | \$185,319.40 | \$0.00 |
| 1-5403-003-211- | EMPLOYER'S SOC SECURITY | \$13,259.00 | \$13,258.96 | \$0.00 |
| 1-5403-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$41,921.00 | \$41,920.69 | \$0.00 |
| 1-5403-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$35,139.00 | \$35,138.97 | \$0.00 |
| 1-5820-003-151- | SCHOOL DATA MANAGER | \$88,555.00 | \$88,554.56 | \$0.00 |
| 1-5820-003-199- | OVERTIME PAY | \$283.00 | \$282.96 | \$0.00 |
| 1-5820-003-211- | EMPLOYER'S SOC SECURITY | \$6,416.00 | \$6,415.57 | \$0.00 |
| 1-5820-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$20,184.00 | \$20,184.14 | \$0.00 |
| 1-5820-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$14,878.00 | \$14,878.06 | \$0.00 |
| 1-6110-003-151- | SECRETARY | \$38,462.00 | \$38,462.16 | \$0.00 |
| 1-6110-003-211- | EMPLOYER'S SOC SECURITY | \$2,743.00 | \$2,742.77 | \$0.00 |
| 1-6110-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$8,738.00 | \$8,737.76 | \$0.00 |
| 1-6110-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$5,975.00 | \$5,975.00 | \$0.00 |
| 1-6540-003-173- | CUSTODIAN | \$3,984,641.00 | \$3,984,641.04 | \$4,173,046.00 |
| 1-6540-003-176- | CUSTODIAN MANAGER | \$172,731.00 | \$172,730.58 | \$202,467.00 |
| 1-6540-003-199- | CUSTODIAN OVERTIME PAY | \$220,621.00 | \$220,620.95 | \$100,000.00 |
| 1-6540-003-211- | EMPLOYER'S SOC SECURITY | \$317,905.00 | \$317,905.00 | \$349,436.00 |
| 1-6540-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$951,998.00 | \$951,997.43 | \$1,119,107.00 |
| 1-6540-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$960,517.00 | \$960,517.27 | \$998,595.00 |
| 1-6570-003-151- | SECRETARY | \$31,651.00 | \$31,651.20 | \$0.00 |
| 1-6570-003-211- | EMPLOYER'S SOC SECURITY | \$2,398.00 | \$2,398.30 | \$0.00 |
| 1-6570-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$7,190.00 | \$7,190.49 | \$0.00 |
| 1-6570-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$5,975.00 | \$5,975.00 | \$0.00 |
| 1-6624-003-151- | SECRETARY | \$99,484.00 | \$99,483.58 | \$0.00 |
| 1-6624-003-211- | EMPLOYER'S SOC SECURITY | \$7,376.00 | \$7,375.88 | \$0.00 |
| 1-6624-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$22,605.00 | \$22,605.43 | \$0.00 |
| 1-6624-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$11,950.00 | \$11,950.00 | \$0.00 |
| 1-6710-003-151- | SECRETARY | \$11,544.00 | \$11,543.72 | \$0.00 |
| 1-6710-003-211- | EMPLOYER'S SOC SECURITY | \$827.00 | \$827.07 | \$0.00 |
| 1-6710-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,503.00 | \$2,502.66 | \$0.00 |
| 1-6710-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$1,566.00 | \$1,565.88 | \$0.00 |
| | Total Paid by State Allotment | \$7,496,591.00 | \$7,496,591.00 | \$6,942,651.00 |
| 2-5110-003-162- | SUB - REGULAR TEACHER ABSENCE | \$828,477.00 | \$828,832.16 | \$750,000.00 |
| 2-5110-003-163- | SUB FOR STAFF DEVELOPMENT | \$104.00 | \$104.00 | \$0.00 |
| 2-5110-003-165- | NON-TEACHING SUB | \$10,002.00 | \$10,001.59 | \$0.00 |
| 2-5110-003-166- | TA AS SUB FOR TEACHER STAFF DEVELOPME | \$660.00 | \$659.72 | \$0.00 |
| 2-5110-003-167- | TEACHER ASSISTANT SUB FOR REG TCH | \$28,942.00 | \$28,941.75 | \$0.00 |
| 2-5110-003-211- | EMPLOYER'S SOC SECURITY | \$66,400.00 | \$66,399.54 | \$65,025.00 |
| 2-5110-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$7,688.00 | \$7,687.55 | \$0.00 |
| 2-5110-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$3,783.00 | \$4,137.13 | \$0.00 |
| 2-5110-003-232- | WORKER'S COMPENSATION | \$7,103.00 | \$7,102.70 | \$8,500.00 |
| 2-5111-003-162- | SUB - REG TEACHER ABSENCE JROTC | \$493.00 | \$492.18 | \$0.00 |
| 2-5111-003-211- | EMPLOYER'S SOC SECURITY | \$38.00 | \$37.67 | \$0.00 |
| 2-5111-003-232- | WORKER'S COMPENSATION | \$4.00 | \$3.93 | \$0.00 |
| 2-5112-003-232- | WORKER'S COMPENSATION | \$0.00 | \$0.13 | \$0.00 |
| 2-5113-003-162- | SUB - REGULAR TEACHER ABSENCE | \$229.00 | \$229.00 | \$0.00 |
| 2-5113-003-211- | EMPLOYER'S SOC SECURITY | \$18.00 | \$17.50 | \$0.00 |
| 2-5113-003-232- | WORKER'S COMPENSATION | \$2.00 | \$1.80 | \$0.00 |

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|-----------------|--|--------------|--------------|--------------|
| 2-5117-003-162- | SUB-REG TEACHER ABSENCE MATH | \$161,775.00 | \$162,150.11 | \$0.00 |
| 2-5117-003-167- | TEACHER ASSISTANT SUB | \$491.00 | \$490.51 | \$0.00 |
| 2-5117-003-211- | EMPLOYER'S SOC SECURITY | \$12,420.00 | \$12,448.62 | \$0.00 |
| 2-5117-003-221- | EMPLOYER'S RET CONTRIBUTION | \$131.00 | \$130.21 | \$0.00 |
| 2-5117-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$428.00 | \$427.98 | \$0.00 |
| 2-5117-003-232- | WORKER'S COMPENSATION | \$1,300.00 | \$1,300.48 | \$0.00 |
| 2-5122-003-232- | WORKER'S COMPENSATION | \$0.00 | \$0.38 | \$0.00 |
| 2-5126-003-232- | WORKER'S COMPENSATION | \$0.00 | \$0.10 | \$0.00 |
| 2-5128-003-232- | WORKER'S COMPENSATION | \$0.00 | \$0.04 | \$0.00 |
| 2-5132-003-162- | SUB-REG ABSENCE-CULTURAL ARTS | \$58,475.00 | \$58,475.04 | \$0.00 |
| 2-5132-003-167- | TEACHER ASSISTANT SUB | \$83.00 | \$82.47 | \$0.00 |
| 2-5132-003-211- | EMPLOYER'S SOC SECURITY | \$4,480.00 | \$4,480.32 | \$0.00 |
| 2-5132-003-221- | EMPLOYER'S RET CONTRIBUTION | \$20.00 | \$19.88 | \$0.00 |
| 2-5132-003-232- | WORKERS' COMPENSATION | \$472.00 | \$472.13 | \$0.00 |
| 2-5133-003-162- | SUB-REG ABSENCE-PHYSICAL EDUCATION | \$43,937.00 | \$43,937.00 | \$0.00 |
| 2-5133-003-211- | EMPLOYER'S SOC SECURITY | \$3,361.00 | \$3,361.26 | \$0.00 |
| 2-5133-003-221- | EMPLOYER'S RET CONTRIBUTION | \$87.00 | \$86.72 | \$0.00 |
| 2-5133-003-232- | WORKERS' COMPENSATION | \$354.00 | \$354.45 | \$0.00 |
| 2-5133-003-233- | UNEMPLOYMENT INSURANCE | \$0.00 | \$0.00 | \$0.00 |
| 2-5134-003-162- | SUB-REG ABSENCE-FOREIGN LANGUAGE | \$17,156.00 | \$17,156.26 | \$0.00 |
| 2-5134-003-211- | EMPLOYER'S SOC SECURITY | \$1,313.00 | \$1,312.55 | \$0.00 |
| 2-5134-003-232- | WORKERS' COMPENSATION | \$139.00 | \$138.60 | \$0.00 |
| 2-5210-003-162- | SUB-SPECIAL EDUCATION TEACHER | \$7,495.00 | \$7,495.00 | \$0.00 |
| 2-5210-003-211- | EMPLOYER'S SOC SECURITY | \$573.00 | \$573.34 | \$0.00 |
| 2-5210-003-232- | WORKER'S COMPENSATION | \$64.00 | \$63.69 | \$0.00 |
| 2-5212-003-162- | SUB TEACHER-SELF CONTAINED CLASS | \$6,111.00 | \$6,111.29 | \$0.00 |
| 2-5212-003-211- | EMPLOYER'S SOC SECURITY | \$468.00 | \$467.55 | \$0.00 |
| 2-5212-003-232- | WORKERS' COMPENSATION | \$49.00 | \$49.41 | \$0.00 |
| 2-5213-003-162- | SUB-RESOURCE TEACHER PAID PRC 001 | \$9,873.00 | \$9,873.00 | \$0.00 |
| 2-5213-003-211- | EMPLOYER'S SOC SECURITY | \$755.00 | \$755.18 | \$0.00 |
| 2-5213-003-232- | WORKER'S COMPENSATION | \$80.00 | \$79.83 | \$0.00 |
| 2-5270-003-162- | SUBSTITUTE | \$7,616.00 | \$7,615.50 | \$0.00 |
| 2-5270-003-211- | EMPLOYER'S SOC SECURITY | \$583.00 | \$582.71 | \$0.00 |
| 2-5270-003-232- | WORKERS' COMPENSATION | \$60.00 | \$60.05 | \$0.00 |
| 2-5310-003-162- | SUB-ALTERNATIVE SCHOOL/PROGRAM TEAC | \$2,333.00 | \$2,333.00 | \$0.00 |
| 2-5310-003-211- | EMPLOYER'S SOC SECURITY | \$178.00 | \$178.47 | \$0.00 |
| 2-5310-003-232- | WORKER'S COMPENSATION | \$18.00 | \$18.45 | \$0.00 |
| 2-5311-003-162- | SUBSTITUTE | \$125.00 | \$125.00 | \$0.00 |
| 2-5311-003-211- | EMPLOYER'S SOC SECURITY | \$10.00 | \$9.56 | \$0.00 |
| 2-5311-003-232- | WORKERS' COMPENSATION | \$1.00 | \$1.22 | \$0.00 |
| 2-5313-003-162- | SUBSTITUTE | \$188.00 | \$187.50 | \$0.00 |
| 2-5313-003-211- | EMPLOYER'S SOC SECURITY | \$15.00 | \$14.35 | \$0.00 |
| 2-5313-003-232- | WORKERS' COMPENSATION | \$2.00 | \$1.57 | \$0.00 |
| 2-5317-003-162- | SUB-ALTERNATIVE SCHOOL MATH/SCIENCE | \$938.00 | \$937.50 | \$0.00 |
| 2-5317-003-211- | EMPLOYER'S SOC SECURITY | \$72.00 | \$71.68 | \$0.00 |
| 2-5317-003-232- | WORKER'S COMPENSATION | \$7.00 | \$7.38 | \$0.00 |
| 2-5331-003-162- | SUB-TITLE I TEACHER PAID STATE PRC 001 | \$1,514.00 | \$1,514.00 | \$0.00 |
| 2-5331-003-211- | EMPLOYER'S SOC SECURITY | \$116.00 | \$115.82 | \$0.00 |
| 2-5331-003-232- | WORKER'S COMPENSATION | \$13.00 | \$12.61 | \$0.00 |
| 2-5333-003-162- | SUBSTITUTE | \$900.00 | \$900.00 | \$0.00 |
| 2-5333-003-211- | EMPLOYER'S SOC SECURITY | \$69.00 | \$68.84 | \$0.00 |
| 2-5333-003-232- | WORKER'S COMPENSATION | \$7.00 | \$7.21 | \$0.00 |
| 2-5401-003-151- | SECRETARY TO PRINCIPAL | \$269,116.00 | \$260,849.12 | \$455,372.00 |
| 2-5401-003-181- | LOCAL SUPPLEMENT | \$45,139.00 | \$43,950.01 | \$49,044.00 |
| 2-5401-003-184- | LONGEVITY PAY | \$1,568.00 | \$1,568.00 | \$6,275.00 |
| 2-5401-003-199- | SECRETARY TO PRINCIPAL OVERTIME PAY | \$4,271.00 | \$4,271.34 | \$0.00 |
| 2-5401-003-211- | EMPLOYER'S SOC SECURITY | \$23,050.00 | \$22,046.95 | \$39,068.00 |
| 2-5401-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$72,869.00 | \$71,691.28 | \$125,119.00 |
| 2-5401-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$64,319.00 | \$61,080.96 | \$77,271.00 |
| 2-5401-003-232- | WORKER'S COMPENSATION | \$4,712.00 | \$2,540.99 | \$5,107.00 |

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|-----------------|--------------------------------------|----------------|----------------|----------------|
| 2-5402-003-151- | SECRETARY TO ASSISTANT PRINCIPAL(S) | \$167,252.00 | \$167,252.30 | \$209,634.00 |
| 2-5402-003-181- | LOCAL SUPPLEMENT | \$18,427.00 | \$17,847.13 | \$22,578.00 |
| 2-5402-003-184- | LONGEVITY PAY | \$2,209.00 | \$1,817.33 | \$2,077.00 |
| 2-5402-003-188- | ANNUAL LEAVE PAYOUT | \$352.00 | \$351.36 | \$0.00 |
| 2-5402-003-199- | SEC TO ASST PRINCIPAL OVERTIME | \$761.00 | \$760.90 | \$0.00 |
| 2-5402-003-211- | EMPLOYER'S SOC SECURITY | \$12,848.00 | \$12,707.97 | \$17,923.00 |
| 2-5402-003-221- | EMPLOYER'S RET CONTRIBUTION | \$43,387.00 | \$43,304.02 | \$57,401.00 |
| 2-5402-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$42,114.00 | \$36,138.52 | \$51,779.00 |
| 2-5402-003-232- | WORKER'S COMPENSATION | \$1,666.00 | \$1,553.81 | \$2,343.00 |
| 2-5403-003-151- | SCHOOL TREASURER | \$1,058,236.00 | \$1,033,913.75 | \$1,491,439.00 |
| 2-5403-003-181- | LOCAL SUPPLEMENT | \$139,734.00 | \$135,769.75 | \$160,628.00 |
| 2-5403-003-184- | LONGEVITY PAY | \$25,150.00 | \$14,025.31 | \$20,329.00 |
| 2-5403-003-185- | BONUS LEAVE PAYOUT | \$1.00 | \$0.00 | \$0.00 |
| 2-5403-003-188- | ANNUAL LEAVE PAYOUT | \$4,403.00 | \$1,402.28 | \$0.00 |
| 2-5403-003-199- | SCHOOL TREASURER OVERTIME PAY | \$13,517.00 | \$13,516.54 | \$0.00 |
| 2-5403-003-211- | EMPLOYER'S SOC SECURITY | \$106,851.00 | \$84,960.09 | \$127,938.00 |
| 2-5403-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$285,070.00 | \$274,843.43 | \$409,737.00 |
| 2-5403-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$237,077.00 | \$206,022.78 | \$267,331.00 |
| 2-5403-003-232- | WORKER'S COMPENSATION | \$13,967.00 | \$9,833.86 | \$16,724.00 |
| 2-5810-003-162- | SUBSTITUTE FOR MEDIA SPECIALIST | \$17,763.00 | \$17,762.50 | \$0.00 |
| 2-5810-003-167- | TEACHER ASSISTANT SUB | \$5,513.00 | \$5,513.41 | \$0.00 |
| 2-5810-003-211- | EMPLOYER'S SOC SECURITY | \$1,813.00 | \$1,813.37 | \$0.00 |
| 2-5810-003-221- | EMPLOYER'S RET CONTRIBUTION | \$1,113.00 | \$1,112.82 | \$0.00 |
| 2-5810-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$648.00 | \$647.61 | \$0.00 |
| 2-5810-003-232- | WORKER'S COMPENSATION | \$185.00 | \$185.34 | \$0.00 |
| 2-5820-003-151- | SCHOOLS DATA MANAGER | \$943,393.00 | \$926,140.48 | \$1,238,757.00 |
| 2-5820-003-181- | LOCAL SUPPLEMENT | \$110,602.00 | \$107,499.08 | \$127,870.00 |
| 2-5820-003-184- | LONGEVITY PAY | \$18,982.00 | \$13,401.03 | \$22,659.00 |
| 2-5820-003-185- | BONUS LEAVE PAYOUT | \$1,524.00 | \$0.00 | \$0.00 |
| 2-5820-003-188- | ANNUAL LEAVE PAYOUT | \$9,910.00 | \$3,437.02 | \$0.00 |
| 2-5820-003-199- | N C WISE CLERICAL STAFF OVERTIME | \$11,943.00 | \$11,942.75 | \$0.00 |
| 2-5820-003-211- | EMPLOYER'S SOC SECURITY | \$89,733.00 | \$74,206.71 | \$106,280.00 |
| 2-5820-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$261,281.00 | \$239,067.66 | \$327,195.00 |
| 2-5820-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$247,420.00 | \$214,980.86 | \$258,895.00 |
| 2-5820-003-232- | WORKER'S COMPENSATION | \$11,730.00 | \$8,818.31 | \$13,893.00 |
| 2-5830-003-151- | SECRETARY TO GUIDANCE COUNSELORS | \$165,159.00 | \$157,228.04 | \$200,042.00 |
| 2-5830-003-181- | LOCAL SUPPLEMENT | \$17,788.00 | \$16,928.47 | \$21,545.00 |
| 2-5830-003-184- | LONGEVITY | \$1,407.00 | \$0.00 | \$1,774.00 |
| 2-5830-003-188- | ANNUAL LEAVE PAYOUT | \$122.00 | \$121.63 | \$0.00 |
| 2-5830-003-199- | GUIDANCE SECRETARY OVERTIME APY | \$809.00 | \$808.76 | \$0.00 |
| 2-5830-003-211- | EMPLOYER'S SOC SECURITY | \$14,103.00 | \$12,646.55 | \$17,087.00 |
| 2-5830-003-221- | EMPLOYER'S RET CONTRIBUTION | \$42,199.00 | \$39,737.67 | \$54,724.00 |
| 2-5830-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$45,624.00 | \$38,095.90 | \$48,081.00 |
| 2-5830-003-232- | WORKER'S COMPENSATION | \$1,844.00 | \$1,442.06 | \$2,234.00 |
| 2-6110-003-151- | CURRICULUM OFFICE PERSONNEL | \$68,545.00 | \$30,197.77 | \$77,556.00 |
| 2-6110-003-153- | CURRICULUM OFFICE ADMIN SPECIALIST | \$42,778.00 | \$5,604.87 | \$0.00 |
| 2-6110-003-181- | LOCAL SUPPLEMENT | \$11,989.00 | \$8,210.41 | \$8,353.00 |
| 2-6110-003-184- | LONGEVITY PAY | \$1,892.00 | \$0.00 | \$1,382.00 |
| 2-6110-003-188- | ANNUAL LEAVE PAYOUT | \$341.00 | \$341.47 | \$0.00 |
| 2-6110-003-199- | CURRICULUM OFFICE STAFF OVERTIME PAY | \$92.00 | \$91.61 | \$0.00 |
| 2-6110-003-211- | EMPLOYER'S SOC SECURITY | \$9,578.00 | \$3,318.59 | \$6,678.00 |
| 2-6110-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$28,659.00 | \$10,145.97 | \$21,386.00 |
| 2-6110-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$21,057.00 | \$10,150.68 | \$14,794.00 |
| 2-6110-003-232- | WORKER'S COMPENSATION | \$1,252.00 | \$397.72 | \$872.00 |

Budget Resource Document – 2022-23

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|----------------|-------------------------------------|--------------|--------------|--------------|
| 2-6540-003-173 | CUSTODIAN | \$68,170.00 | \$43,540.50 | \$0.00 |
| 2-6540-003-181 | CUSTODIAN LOCAL SUPPLMENT | \$468,182.00 | \$453,423.77 | \$0.00 |
| 2-6540-003-184 | LONGEVITY | \$269.00 | \$269.19 | \$0.00 |
| 2-6540-003-199 | CUSTODIAN OVERTIME PAY | \$180.00 | \$179.11 | \$0.00 |
| 2-6540-003-211 | EMPLOYER'S SOC SECURITY | \$39,106.00 | \$38,199.86 | \$0.00 |
| 2-6540-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$108,532.00 | \$105,367.47 | \$0.00 |
| 2-6540-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$3,766.00 | \$3,765.95 | \$0.00 |
| 2-6540-003-232 | WORKER'S COMPENSATION | \$37,667.00 | \$25,452.96 | \$0.00 |
| 2-6570-003-151 | FACILITIES PLANNING - SECRETARY | \$31,651.00 | \$0.00 | \$36,396.00 |
| 2-6570-003-181 | LOCAL SUPPLEMENT | \$3,409.00 | \$3,408.36 | \$3,920.00 |
| 2-6570-003-184 | LONGEVITY PAY | \$712.00 | \$0.00 | \$819.00 |
| 2-6570-003-211 | EMPLOYER'S SOC SECURITY | \$2,737.00 | \$260.74 | \$3,147.00 |
| 2-6570-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$8,188.00 | \$844.97 | \$10,078.00 |
| 2-6570-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$1,043.92 | \$7,397.00 |
| 2-6570-003-232 | WORKER'S COMPENSATION | \$358.00 | \$40.98 | \$411.00 |
| 2-6580-003-151 | MAINTENANCE OFFICE PERSONNEL | \$167,597.00 | \$150,362.65 | \$153,891.00 |
| 2-6580-003-152 | MAINTENANCE DEPT ADMIN SPECIALIST | \$38,462.00 | \$38,462.16 | \$40,792.00 |
| 2-6580-003-181 | LOCAL SUPPLEMENT | \$22,193.00 | \$20,609.35 | \$20,967.00 |
| 2-6580-003-184 | LONGEVITY PAY | \$2,901.00 | \$2,900.27 | \$4,476.00 |
| 2-6580-003-199 | MAINTENANCE OFFICE STAFF OVERTIME | \$1,024.00 | \$1,023.86 | \$0.00 |
| 2-6580-003-211 | EMPLOYER'S SOC SECURITY | \$17,683.00 | \$15,701.64 | \$16,840.00 |
| 2-6580-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$52,910.00 | \$48,715.27 | \$53,931.00 |
| 2-6580-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$42,114.00 | \$34,359.71 | \$36,985.00 |
| 2-6580-003-232 | WORKER'S COMPENSATION | \$2,825.00 | \$2,693.81 | \$2,201.00 |
| 2-6615-003-151 | PAYROLL OFFICE PERSONNEL | \$187,815.00 | \$167,733.34 | \$200,276.00 |
| 2-6615-003-181 | LOCAL SUPPLEMENT | \$20,228.00 | \$17,812.59 | \$21,570.00 |
| 2-6615-003-184 | LONGEVITY PAY | \$4,225.00 | \$3,746.93 | \$2,354.00 |
| 2-6615-003-199 | OVERTIME PAY-PAYROLL STAFF | \$3,097.00 | \$3,096.71 | \$0.00 |
| 2-6615-003-211 | EMPLOYER'S SOC SECURITY | \$16,238.00 | \$14,030.06 | \$17,151.00 |
| 2-6615-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$48,588.00 | \$43,356.86 | \$54,929.00 |
| 2-6615-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$35,095.00 | \$32,045.85 | \$36,985.00 |
| 2-6615-003-232 | WORKER'S COMPENSATION | \$2,123.00 | \$1,584.19 | \$2,242.00 |
| 2-6616-003-151 | ACCOUNTS PAYABLE OFFICE PERSONNEL | \$96,302.00 | \$95,634.29 | \$116,680.00 |
| 2-6616-003-181 | LOCAL SUPPLEMENT | \$10,648.00 | \$10,367.39 | \$12,566.00 |
| 2-6616-003-184 | LONGEVITY PAY | \$1,892.00 | \$1,695.72 | \$2,296.00 |
| 2-6616-003-199 | OVERTIME | \$2,898.00 | \$2,898.07 | \$0.00 |
| 2-6616-003-211 | EMPLOYER'S SOC SECURITY | \$8,305.00 | \$7,533.11 | \$10,063.00 |
| 2-6616-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$25,387.00 | \$25,387.08 | \$32,228.00 |
| 2-6616-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$21,057.00 | \$21,056.76 | \$22,191.00 |
| 2-6616-003-232 | WORKER'S COMPENSATION | \$1,086.00 | \$906.98 | \$1,315.00 |
| 2-6621-003-151 | HUMAN RESOURCES MGMT-OFFICE PERSONN | \$153,248.00 | \$151,097.00 | \$212,572.00 |
| 2-6621-003-181 | LOCAL SUPPLEMENT | \$17,045.00 | \$16,517.40 | \$18,729.00 |
| 2-6621-003-184 | LONGEVITY PAY | \$3,474.00 | \$2,860.10 | \$5,083.00 |
| 2-6621-003-199 | HR MGMT STAFF OVERTIME | \$1,472.00 | \$1,472.46 | \$0.00 |
| 2-6621-003-211 | EMPLOYER'S SOC SECURITY | \$13,252.00 | \$11,855.92 | \$18,083.00 |
| 2-6621-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$39,652.00 | \$39,447.71 | \$48,133.00 |
| 2-6621-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$28,076.00 | \$21,056.76 | \$29,588.00 |
| 2-6621-003-232 | WORKER'S COMPENSATION | \$1,732.00 | \$1,420.52 | \$2,364.00 |
| 2-6624-003-151 | BENEFITS OFFICE PERSONNEL | \$50,432.00 | \$35,581.41 | \$147,934.00 |
| 2-6624-003-181 | LOCAL SUPPLEMENT | \$14,689.00 | \$14,529.57 | \$15,933.00 |
| 2-6624-003-184 | LONGEVITY | \$5,031.00 | \$2,995.46 | \$5,379.00 |
| 2-6624-003-199 | OVERTIME PAY | \$480.00 | \$479.62 | \$0.00 |
| 2-6624-003-211 | EMPLOYER'S SOC SECURITY | \$11,861.00 | \$4,034.74 | \$12,947.00 |
| 2-6624-003-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$35,491.00 | \$12,534.05 | \$41,465.00 |
| 2-6624-003-231 | EMPLOYER-PAID HEALTH INSURANCE | \$21,057.00 | \$9,106.76 | \$22,191.00 |
| 2-6624-003-232 | WORKER'S COMPENSATION | \$1,550.00 | \$479.78 | \$1,692.00 |

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|-----------------|---|------------------------|------------------------|------------------------|
| 2-6710-003-151- | TESTING DIVISION OFFICE PERSONNEL | \$35,493.00 | \$18,554.86 | \$34,641.00 |
| 2-6710-003-181- | LOCAL SUPPLEMENT | \$3,823.00 | \$3,207.16 | \$3,731.00 |
| 2-6710-003-184- | LONGEVITY | \$1,597.00 | \$0.00 | \$0.00 |
| 2-6710-003-188- | ANNUAL LEAVE PAYOUT | \$4,122.00 | \$0.00 | \$0.00 |
| 2-6710-003-199- | OVERTIME | \$139.00 | \$139.03 | \$0.00 |
| 2-6710-003-211- | EMPLOYER'S SOC SECURITY-TESTING OFF PE | \$3,130.00 | \$1,089.24 | \$2,650.00 |
| 2-6710-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$9,365.00 | \$5,171.81 | \$8,487.00 |
| 2-6710-003-231- | EMPLOYER-PAID HEALTH IN-TESTING OFF PER | \$7,019.00 | \$5,064.60 | \$7,397.00 |
| 2-6710-003-232- | WORKER'S COMPENSATION | \$409.00 | \$188.43 | \$384.00 |
| 2-6820-003-151- | STUDENT ACCOUNTING SUPPORT OFF PERSON | \$74,519.00 | \$63,443.81 | \$68,662.00 |
| 2-6820-003-181- | LOCAL SUPPLEMENT | \$8,026.00 | \$6,582.27 | \$7,395.00 |
| 2-6820-003-184- | LONGEVITY | \$1,185.00 | \$1,155.96 | \$1,324.00 |
| 2-6820-003-188- | ANNUAL LEAVE PAYOUT | \$32.00 | \$31.07 | \$0.00 |
| 2-6820-003-199- | OVERTIME PAY | \$87.00 | \$86.35 | \$0.00 |
| 2-6820-003-211- | EMPLOYER'S SOC SECURITY-STUDENT ACCNT | \$6,405.00 | \$5,323.79 | \$5,920.00 |
| 2-6820-003-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$19,166.00 | \$15,569.36 | \$18,958.00 |
| 2-6820-003-231- | EMPLOYER-PAID HEALTH INSURANCE | \$14,120.00 | \$14,037.84 | \$14,794.00 |
| 2-6820-003-232- | WORKER'S COMPENSATION | \$837.00 | \$598.15 | \$774.00 |
| | Total Paid by Local Current Expense Fund | \$8,368,110.00 | \$7,692,946.49 | \$8,693,006.00 |
| | | | | |
| | Total Paid by All Funds | \$15,864,701.00 | \$15,189,537.49 | \$15,635,657.00 |



PRC 004

K-5 Program Enhancement Teachers

Prior to 2021-22 funding for program enhancement teachers was included in PRC 001, starting in fiscal year 2022 funding for K-5 program enhancement teachers has been moved to PRC 004.

SL2018-2 defines program enhancement as any of the following

1. Arts discipline, including dance, music, theater, and visual arts
2. Physical education and health programs
3. World languages
4. Other supplemental classes as defined by the State Board of Education.

| PRC 004 - K-5 Program Enhancement Teachers | | | | |
|--|----------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5132-004-121- | K-5 PROGRAM ENHANCEMENT TEACHER | \$1,662,730.00 | \$1,595,917.97 | \$1,572,521.00 |
| 1-5132-004-129- | AMOUNT HELD HARMLESS | \$20,356.00 | \$20,355.53 | \$0.00 |
| 1-5132-004-211- | SOCIAL SECURITY MATCHING | \$115,187.00 | \$115,186.87 | \$120,298.00 |
| 1-5132-004-221- | STATE RETIREMENT MATCHING | \$370,662.00 | \$370,661.50 | \$385,268.00 |
| 1-5132-004-231- | HEALTH INSURANCE MATCHING | \$207,055.00 | \$207,055.26 | \$221,910.00 |
| 1-5133-004-121- | K-5 PROGRAM ENHANCEMENT TEACHER | \$1,100,969.00 | \$1,100,959.46 | \$1,155,870.00 |
| 1-5133-004-125- | NEW TEACHER ORIENTATION | \$489.00 | \$488.37 | \$0.00 |
| 1-5133-004-129- | AMOUNT HELD HARMLESS | \$11,846.00 | \$11,856.18 | \$0.00 |
| 1-5133-004-211- | SOCIAL SECURITY MATCHING | \$78,251.00 | \$78,251.00 | \$88,424.00 |
| 1-5133-004-221- | STATE RETIREMENT MATCHING | \$255,287.00 | \$255,286.99 | \$283,188.00 |
| 1-5133-004-231- | HEALTH INSURANCE MATCHING | \$142,861.00 | \$142,861.02 | \$164,583.00 |
| 1-5134-004-121- | K-5 PROGRAM ENHANCEMENT TEACHER | \$46,207.00 | \$46,207.50 | \$53,000.00 |
| 1-5134-004-129- | AMOUNT HELD HARMLESS | \$291.00 | \$291.00 | \$0.00 |
| 1-5134-004-211- | SOCIAL SECURITY MATCHING | \$3,332.00 | \$3,331.99 | \$4,055.00 |
| 1-5134-004-221- | STATE RETIREMENT MATCHING | \$10,713.00 | \$10,713.04 | \$12,985.00 |
| 1-5134-004-231- | HEALTH INSURANCE MATCHING | \$6,497.00 | \$6,496.96 | \$7,397.00 |
| | Total Paid by State Funds | \$4,032,733.00 | \$3,965,920.64 | \$4,069,499.00 |

Budget Resource Document – 2022-23

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|-----------------|---|-----------------------|-----------------------|-----------------------|
| 2-5132-004-121- | K-5 PROGRAM ENHANCEMENT TEACHER | \$238,399.00 | \$238,398.48 | \$324,570.00 |
| 2-5132-004-129- | AMOUNT HELD HARMLESS | \$3,542.00 | \$3,541.14 | \$0.00 |
| 2-5132-004-181- | PROGRAM ENHANCEMENT TEACHER LOC SUP | \$207,849.00 | \$202,770.46 | \$206,428.00 |
| 2-5132-004-188- | ANNUAL LEAVE PAYOFF | \$338.00 | \$337.63 | \$0.00 |
| 2-5132-004-211- | SOCIAL SECURITY MATCHING | \$33,732.00 | \$33,063.12 | \$40,622.00 |
| 2-5132-004-221- | STATE RETIREMENT MATCHING | \$96,402.00 | \$95,984.34 | \$119,860.00 |
| 2-5132-004-231- | HEALTH INSURANCE MATCHING | \$34,679.00 | \$31,625.17 | \$55,847.00 |
| 2-5132-004-232- | PET WORKERS COMP | \$4,410.00 | \$3,503.80 | \$5,310.00 |
| 2-5133-004-121- | K-5 PROGRAM ENHANCEMENT TEACHER | \$110,103.00 | \$71,076.24 | \$79,000.00 |
| 2-5133-004-129- | AMOUNT HELD HARMLESS | \$2,337.00 | \$2,336.60 | \$0.00 |
| 2-5133-004-181- | PROGRAM ENHANCEMENT TEACHER LOC SUP | \$140,084.00 | \$138,472.25 | \$141,560.00 |
| 2-5133-004-211- | SOCIAL SECURITY MATCHING | \$19,318.00 | \$16,164.47 | \$16,873.00 |
| 2-5133-004-221- | STATE RETIREMENT MATCHING | \$57,803.00 | \$47,636.07 | \$54,037.00 |
| 2-5133-004-231- | HEALTH INSURANCE MATCHING | \$21,057.00 | \$8,062.84 | \$14,794.00 |
| 2-5133-004-232- | PET WORKERS COMP | \$2,525.00 | \$1,668.14 | \$2,205.00 |
| 2-5134-004-129- | AMOUNT HELD HARMLESS | \$34.00 | \$33.32 | \$0.00 |
| 2-5134-004-181- | PROGRAM ENHANCEMENT TEACHER LOC SUP | \$6,434.00 | \$5,788.15 | \$7,310.00 |
| 2-5134-004-211- | SOCIAL SECURITY MATCHING | \$495.00 | \$445.36 | \$559.00 |
| 2-5134-004-221- | STATE RETIREMENT MATCHING | \$1,481.00 | \$1,341.20 | \$1,791.00 |
| 2-5134-004-232- | PET WORKERS COMP | \$65.00 | \$45.83 | \$73.00 |
| | Total Paid by Local Current Expense Fund | \$981,087.00 | \$902,294.61 | \$1,070,839.00 |
| | | | | |
| | Total Paid by All Funds | \$5,013,820.00 | \$4,868,215.25 | \$5,140,338.00 |



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 44 schools that qualify under this definition and therefore receives 528 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 2022-23, our 22,556 in allotted ADM yields 229 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 has been 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.

| PRC 005 - School-Based Administrators | | | | |
|---------------------------------------|---|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5410-005-114 | PRINCIPAL | \$3,535,167.00 | \$3,535,166.79 | \$3,594,799.00 |
| 1-5410-005-129 | AMOUNT HELD HARMLESS | \$47,448.00 | \$47,447.84 | \$6,440.00 |
| 1-5410-005-211 | EMPLOYER'S SOC SECURITY | \$259,052.00 | \$259,052.31 | \$275,495.00 |
| 1-5410-005-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$821,077.00 | \$821,077.33 | \$875,881.00 |
| 1-5410-005-231 | EMPLOYER-PAID HEALTH INSURANCE | \$301,175.00 | \$301,175.36 | \$318,071.00 |
| 1-5420-005-116 | ASSISTANT PRINCIPAL SALARY-FULL LICENSE | \$1,664,270.00 | \$1,523,321.59 | \$1,682,404.00 |
| 1-5420-005-129 | AMOUNT HELD HARMLESS | \$19,422.00 | \$19,421.66 | \$7,398.00 |
| 1-5420-005-211 | EMPLOYER'S SOC SECURITY | \$109,455.00 | \$109,454.63 | \$99,823.00 |
| 1-5420-005-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$353,927.00 | \$353,927.03 | \$319,693.00 |
| 1-5420-005-231 | EMPLOYER-PAID HEALTH INSURANCE | \$147,567.00 | \$147,566.51 | \$133,146.00 |
| Total Paid by State Funds | | \$7,258,560.00 | \$7,117,611.05 | \$7,313,150.00 |

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|-----------------|---|------------------------|------------------------|------------------------|
| 2-5410-005-114- | PRINCIPAL | \$5,439.00 | \$5,438.48 | \$0.00 |
| 2-5410-005-129- | HELD HARMLESS | \$6,956.00 | \$6,955.66 | \$3,631.00 |
| 2-5410-005-181- | PRINCIPAL SUPPLEMENTS | \$503,018.00 | \$503,018.30 | \$485,472.00 |
| 2-5410-005-187- | PRINCIPAL ADDTAL SALARY-LOCAL TEACHERS | \$1,897.00 | \$936.48 | \$0.00 |
| 2-5410-005-192- | SCHOOL PRINCIPALS-COMPENSATION | \$333,600.00 | \$333,122.76 | \$331,200.00 |
| 2-5410-005-211- | EMPLOYER'S SOC SECURITY-PRINCIPAL SUPP | \$64,936.00 | \$64,936.30 | \$62,753.00 |
| 2-5410-005-221- | EMPLOYER'S RET CONTRIB -PRINCIPAL SUPPL | \$191,308.00 | \$191,308.06 | \$199,265.00 |
| 2-5410-005-232- | WORKER'S COMPENSATION | \$8,328.00 | \$7,027.06 | \$8,203.00 |
| 2-5420-005-116- | ASSISTANT PRINCIPAL SALARY-FULL LICENSE | \$1,901,482.00 | \$1,826,413.53 | \$2,288,270.00 |
| 2-5420-005-117- | SALARY - OTHER ASSISTANT PRINCIPAL | \$74,990.00 | \$0.00 | \$118,643.00 |
| 2-5420-005-129- | HELD HARMLESS | \$15,802.00 | \$15,801.44 | \$1,470.00 |
| 2-5420-005-181- | LOCAL SUPPLEMENT | \$405,782.00 | \$403,966.40 | \$437,408.00 |
| 2-5420-005-188- | ANNUAL LEAVE PAYOUT | \$2,241.00 | \$2,241.08 | \$0.00 |
| 2-5420-005-192- | ADDITIONAL SALARY - ASSISTANT PRINCIPAL | \$268,380.00 | \$268,380.12 | \$272,900.00 |
| 2-5420-005-211- | EMPLOYER'S SOC SECURITY-ASST PRIN OFFIC | \$205,513.00 | \$185,718.81 | \$238,580.00 |
| 2-5420-005-221- | EMPLOYER'S RETIRE CONT-ASST PRIN OFFICE | \$558,034.00 | \$520,088.38 | \$683,051.00 |
| 2-5420-005-231- | EMPLOYER-PAID HEALTH IN-ASST PRIN OFFICE | \$200,042.00 | \$173,971.22 | \$236,704.00 |
| 2-5420-005-232- | ASSISTANT PRINCIPALS - WORK COMP | \$26,970.00 | \$20,463.76 | \$31,187.00 |
| | Total Paid by Local Current Expense Fund | \$4,774,718.00 | \$4,529,787.84 | \$5,398,737.00 |
| | | | | |
| | Total Paid by All Funds | \$12,033,278.00 | \$11,647,398.89 | \$12,711,887.00 |



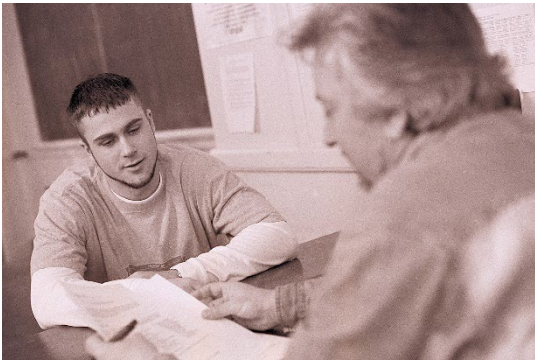
PRC 006

School Psychologists

The State of North Carolina provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff, these funds can only be used for School Psychologists. A minimum of one position is allotted per LEA with remaining state funding being allotted across LEAs per ADM.

Buncombe County Schools receives funding for 1.5 positions plus 5 positions moved from PRC 007 Instructional Support Personnel.

| PRC 006 - School Psychologists | | | | |
|--------------------------------|--|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5210-006-129 | AMOUNT HELD HARMLESS | \$10,232.00 | \$10,232.00 | \$0.00 |
| 1-5210-006-133 | PSYCHOLOGIST | \$406,046.00 | \$406,046.13 | \$419,984.00 |
| 1-5210-006-211 | EMPLOYER'S SOC SECURITY | \$30,490.00 | \$30,489.51 | \$32,129.00 |
| 1-5210-006-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$95,643.00 | \$95,642.78 | \$102,896.00 |
| 1-5210-006-231 | EMPLOYER-PAID HEALTH INSURANCE | \$45,493.00 | \$45,493.41 | \$48,081.00 |
| | Total Paid by State Allotment | \$587,904.00 | \$587,903.83 | \$603,090.00 |
| 2-5210-006-129 | AMOUNT HELD HARMLESS | \$1,775.00 | \$1,774.74 | \$0.00 |
| 2-5210-006-133 | PSYCHOLOGIST | \$1,235.00 | \$1,235.00 | \$0.00 |
| 2-5210-006-181 | LOCAL SUPPLEMENT | \$54,595.00 | \$54,595.40 | \$56,305.00 |
| 2-5210-006-211 | EMPLOYER'S SOC SECURITY | \$4,404.00 | \$4,404.48 | \$4,307.00 |
| 2-5210-006-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$13,006.00 | \$13,005.66 | \$13,795.00 |
| 2-5210-006-231 | EMPLOYER-PAID HEALTH INSURANCE | \$130.00 | \$129.57 | \$0.00 |
| 2-5210-006-232 | WORKER'S COMPENSATION | \$454.00 | \$453.52 | \$563.00 |
| | Total Paid by Local Current Expense | \$75,599.00 | \$75,598.37 | \$74,970.00 |
| | Total Paid by All Funds | \$663,503.00 | \$663,502.20 | \$678,060.00 |



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 222.36 ADM. Our 2022-23 initial allotment was 102 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 22-23, the allotment is used as follows:

- 12 Instructional Support Specialists
- 5 Speech Language Pathologists
- 32 Media Specialists
- 48 Guidance Counselors (including family-school specialists and student advocates with guidance licenses)
- 5 Social Workers

| PRC 007 - Instructional Support Personnel | | | | |
|---|------------------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-007-129 | AMOUNT HELD HARMLESS | \$716.00 | \$716.28 | \$0.00 |
| 1-5110-007-135 | CURRICULUM SPECIALIST | \$51,300.00 | \$51,299.87 | \$70,152.00 |
| 1-5110-007-211 | EMPLOYER'S SOC SECURITY | \$3,846.00 | \$3,846.00 | \$5,367.00 |
| 1-5110-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$12,085.00 | \$12,085.23 | \$17,187.00 |
| 1-5110-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$5,849.00 | \$5,849.10 | \$7,397.00 |
| 1-5112-007-129 | AMOUNT HELD HARMLESS | \$144.00 | \$144.00 | \$0.00 |
| 1-5112-007-135 | CURRICULUM SPECIALIST | \$66,432.00 | \$66,432.00 | \$68,640.00 |
| 1-5112-007-211 | EMPLOYER'S SOC SECURITY | \$4,960.00 | \$4,959.98 | \$5,251.00 |
| 1-5112-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$15,246.00 | \$15,246.20 | \$16,817.00 |
| 1-5112-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |

Budget Resource Document – 2022-23

| | | | | |
|----------------|--------------------------------------|-----------------------|-----------------------|-----------------------|
| 1-5113-007-129 | AMOUNT HELD HARMLESS | \$450.00 | \$450.00 | \$0.00 |
| 1-5113-007-135 | CURRICULUM SPECIALIST | \$69,090.00 | \$69,090.00 | \$71,280.00 |
| 1-5113-007-211 | EMPLOYER'S SOC SECURITY | \$4,402.00 | \$4,402.08 | \$5,453.00 |
| 1-5113-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$15,788.00 | \$15,788.36 | \$17,464.00 |
| 1-5113-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5117-007-129 | AMOUNT HELD HARMLESS | \$499.00 | \$499.00 | \$0.00 |
| 1-5117-007-135 | CURRICULUM SPECIALIST | \$106,622.00 | \$106,622.00 | \$68,640.00 |
| 1-5117-007-211 | EMPLOYER'S SOC SECURITY | \$7,931.00 | \$7,930.35 | \$5,251.00 |
| 1-5117-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$24,308.00 | \$24,307.75 | \$16,817.00 |
| 1-5117-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$12,094.00 | \$12,094.26 | \$7,397.00 |
| 1-5210-007-129 | AMOUNT HELD HARMLESS | \$1,850.00 | \$1,850.00 | \$0.00 |
| 1-5210-007-131 | BEHAVIORAL OUTREACH SPECIALIST | \$57,575.00 | \$57,575.00 | \$59,400.00 |
| 1-5210-007-135 | EC - INSTRUCTIONAL COACH | \$59,005.00 | \$59,005.00 | \$61,930.00 |
| 1-5210-007-211 | EMPLOYER'S SOC SECURITY | \$8,700.00 | \$8,699.55 | \$9,282.00 |
| 1-5210-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$26,980.00 | \$26,980.49 | \$29,726.00 |
| 1-5210-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$12,994.00 | \$12,993.92 | \$14,794.00 |
| 1-5241-007-129 | AMOUNT HELD HARMLESS | \$6,855.00 | \$6,855.00 | \$0.00 |
| 1-5241-007-132 | SPEECH TEACHER (BOARD LICENSED) | \$191,325.00 | \$191,325.00 | \$202,860.00 |
| 1-5241-007-211 | EMPLOYER'S SOC SECURITY | \$12,855.00 | \$12,855.26 | \$15,519.00 |
| 1-5241-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$45,529.00 | \$45,529.25 | \$49,701.00 |
| 1-5241-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$21,057.00 | \$21,056.76 | \$22,191.00 |
| 1-5243-007-129 | AMOUNT HELD HARMLESS | \$4,570.00 | \$4,570.00 | \$0.00 |
| 1-5243-007-132 | SPEECH TEACHER (NOT BOARD LICENSED) | \$130,070.00 | \$130,070.00 | \$137,760.00 |
| 1-5243-007-211 | EMPLOYER'S SOC SECURITY | \$9,610.00 | \$9,610.18 | \$10,539.00 |
| 1-5243-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$30,930.00 | \$30,929.67 | \$33,751.00 |
| 1-5243-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$14,038.00 | \$14,037.84 | \$14,794.00 |
| 1-5320-007-129 | AMOUNT HELD HARMLESS | \$4,421.00 | \$4,421.00 | \$0.00 |
| 1-5320-007-131 | SOCIAL WORKER SALARY | \$213,112.00 | \$213,112.00 | \$188,046.00 |
| 1-5320-007-211 | EMPLOYER'S SOC SECURITY | \$15,990.00 | \$15,990.25 | \$14,386.00 |
| 1-5320-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$50,009.00 | \$50,009.36 | \$46,071.00 |
| 1-5320-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$26,374.00 | \$26,374.24 | \$22,191.00 |
| 1-5810-007-129 | AMOUNT HELD HARMLESS | \$20,070.00 | \$20,069.79 | \$0.00 |
| 1-5810-007-131 | EDUCATIONAL MEDIA SPECIALIST SALARY | \$1,845,422.00 | \$1,845,421.62 | \$1,961,800.00 |
| 1-5810-007-211 | EMPLOYER'S SOC SECURITY | \$131,693.00 | \$131,693.31 | \$150,078.00 |
| 1-5810-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$421,320.00 | \$421,320.25 | \$480,641.00 |
| 1-5810-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$226,836.00 | \$226,836.29 | \$236,704.00 |
| 1-5830-007-129 | AMOUNT HELD HARMLESS | \$52,258.00 | \$52,257.47 | \$0.00 |
| 1-5830-007-131 | GUIDANCE COUNSELOR SALARY | \$2,960,534.00 | \$2,960,533.77 | \$2,684,762.00 |
| 1-5830-007-211 | EMPLOYER'S SOC SECURITY | \$212,755.00 | \$212,755.48 | \$229,521.00 |
| 1-5830-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$690,970.00 | \$690,969.48 | \$735,069.00 |
| 1-5830-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$350,315.00 | \$350,314.52 | \$362,453.00 |
| 1-5860-007-129 | AMOUNT HELD HARMLESS | \$3,602.00 | \$3,602.44 | \$0.00 |
| 1-5860-007-135 | TECHNOLOGY FACILITATOR | \$418,312.00 | \$418,312.07 | \$379,940.00 |
| 1-5860-007-211 | EMPLOYER'S SOC SECURITY | \$29,938.00 | \$29,937.64 | \$29,065.00 |
| 1-5860-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$97,156.00 | \$97,155.97 | \$93,085.00 |
| 1-5860-007-231 | EMPLOYER-PAID HEALTH INSURANCE | \$48,089.00 | \$48,088.52 | \$44,382.00 |
| | Total Paid by State Allotment | \$8,868,919.00 | \$8,868,918.69 | \$8,718,348.00 |
| 2-5110-007-181 | LOCAL SUPPLEMENT | \$8,605.00 | \$6,354.39 | \$8,067.00 |
| 2-5110-007-211 | EMPLOYER'S SOC SECURITY | \$658.00 | \$486.10 | \$617.00 |
| 2-5110-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,970.00 | \$1,470.56 | \$1,977.00 |
| 2-5110-007-232 | WORKER'S COMPENSATION | \$86.00 | \$50.03 | \$81.00 |
| 2-5112-007-129 | AMOUNT HELD HARMLESS | \$17.00 | \$16.56 | \$0.00 |
| 2-5112-007-181 | LOCAL SUPPLEMENT | \$7,689.00 | \$7,639.68 | \$7,894.00 |
| 2-5112-007-211 | EMPLOYER'S SOC SECURITY | \$588.00 | \$585.68 | \$604.00 |
| 2-5112-007-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,760.00 | \$1,753.35 | \$1,934.00 |
| 2-5112-007-232 | WORKER'S COMPENSATION | \$77.00 | \$60.28 | \$79.00 |

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|-----------------|---------------------------------------|--------------|--------------|---------------------|
| 2-5113-007-181- | LOCAL SUPPLEMENT | \$11,964.00 | \$11,963.94 | \$11,850.00 |
| 2-5113-007-187- | SUPPLEMENT TO BASE SALARY | \$5,235.00 | \$5,234.64 | \$5,235.00 |
| 2-5113-007-211- | EMPLOYER'S SOC SECURITY | \$1,316.00 | \$1,315.69 | \$1,306.00 |
| 2-5113-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$3,785.00 | \$3,784.90 | \$4,186.00 |
| 2-5113-007-232- | WORKER'S COMPENSATION | \$135.00 | \$135.40 | \$171.00 |
| 2-5114-007-135- | WORLD LANGUAGES SPECIALIST | \$48,703.00 | \$48,702.80 | \$57,600.00 |
| 2-5114-007-181- | LOCAL SUPPLEMENT | \$5,114.00 | \$5,113.88 | \$6,048.00 |
| 2-5114-007-211- | EMPLOYER'S SOC SECURITY | \$3,644.00 | \$3,643.31 | \$4,869.00 |
| 2-5114-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$12,399.00 | \$12,398.96 | \$15,594.00 |
| 2-5114-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$5,975.00 | \$5,975.00 | \$7,397.00 |
| 2-5114-007-232- | WORKER'S COMPENSATION | \$424.00 | \$423.69 | \$636.00 |
| 2-5117-007-129- | HELD HARMLESS | \$17.00 | \$16.56 | \$0.00 |
| 2-5117-007-135- | MATH/SCIENCE INSTRUCTIONAL COACH | \$17,385.00 | \$17,385.00 | \$121,800.00 |
| 2-5117-007-181- | LOCAL SUPPLEMENT | \$16,492.00 | \$16,405.88 | \$23,089.00 |
| 2-5117-007-211- | EMPLOYER'S SOC SECURITY | \$2,515.00 | \$2,507.58 | \$11,084.00 |
| 2-5117-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$8,129.00 | \$8,107.72 | \$35,498.00 |
| 2-5117-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$1,944.00 | \$1,943.58 | \$14,794.00 |
| 2-5117-007-232- | WORKER'S COMPENSATION | \$266.00 | \$266.16 | \$1,449.00 |
| 2-5210-007-129- | HELD HARMLESS | \$102.00 | \$101.25 | \$0.00 |
| 2-5210-007-135- | EC LEAD TEACHER | \$60,511.00 | \$0.00 | \$0.00 |
| 2-5210-007-181- | LOCAL SUPPLEMENT | \$24,161.00 | \$16,806.45 | \$16,380.00 |
| 2-5210-007-211- | EMPLOYER'S SOC SECURITY | \$6,477.00 | \$1,293.55 | \$1,253.00 |
| 2-5210-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$19,382.00 | \$4,007.82 | \$4,013.00 |
| 2-5210-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | (\$1,597.08) | \$0.00 |
| 2-5210-007-232- | WORKER'S COMPENSATION | \$847.00 | \$141.73 | \$164.00 |
| 2-5241-007-129- | HELD HARMLESS | \$1,771.00 | \$1,770.85 | \$0.00 |
| 2-5241-007-181- | SPEECH THERAPIST-BOARD CERT-SUPPLEMEN | \$29,936.00 | \$28,286.45 | \$30,767.00 |
| 2-5241-007-211- | EMPLOYER'S SOC SECURITY | \$2,300.00 | \$2,299.46 | \$2,354.00 |
| 2-5241-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$6,852.00 | \$6,667.22 | \$7,538.00 |
| 2-5241-007-232- | WORKER'S COMPENSATION | \$299.00 | \$248.04 | \$308.00 |
| 2-5243-007-129- | HELD HARMLESS | \$1,349.00 | \$1,348.15 | \$0.00 |
| 2-5243-007-181- | SPEECH THERAPIST-BOARD CERT-SUPPLEMEN | \$19,786.00 | \$18,511.25 | \$22,042.00 |
| 2-5243-007-211- | EMPLOYER'S SOC SECURITY | \$1,520.00 | \$1,519.26 | \$1,686.00 |
| 2-5243-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$4,529.00 | \$4,338.14 | \$5,400.00 |
| 2-5243-007-232- | WORKER'S COMPENSATION | \$198.00 | \$163.98 | \$221.00 |
| 2-5320-007-129- | HELD HARMLESS | \$308.00 | \$307.96 | \$0.00 |
| 2-5320-007-131- | SOCIAL WORKER SALARY | \$0.00 | \$0.00 | \$37,000.00 |
| 2-5320-007-181- | LOCAL SUPPLEMENT | \$32,975.00 | \$32,974.09 | \$40,724.00 |
| 2-5320-007-211- | EMPLOYER'S SOC SECURITY | \$2,547.00 | \$2,546.07 | \$5,946.00 |
| 2-5320-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$7,442.00 | \$7,441.93 | \$19,042.00 |
| 2-5320-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5320-007-232- | WORKER'S COMPENSATION | \$274.00 | \$274.32 | \$777.00 |
| 2-5810-007-129- | HELD HARMLESS | \$3,473.00 | \$3,472.95 | \$0.00 |
| 2-5810-007-131- | EDUCATIONAL MEDIA SPECIALIST SALARY | \$380,688.00 | \$142,801.09 | \$639,700.00 |
| 2-5810-007-167- | NON-TEACHING SUBSTITUTE | \$165.00 | \$164.93 | \$0.00 |
| 2-5810-007-181- | LOCAL SUPPLEMENT | \$302,163.00 | \$288,600.10 | \$305,021.00 |
| 2-5810-007-211- | EMPLOYER'S SOC SECURITY | \$52,238.00 | \$32,915.48 | \$72,271.00 |
| 2-5810-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$156,304.00 | \$94,222.50 | \$231,456.00 |
| 2-5810-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$56,152.00 | \$18,357.99 | \$96,161.00 |
| 2-5810-007-232- | WORKER'S COMPENSATION | \$6,828.00 | \$3,572.17 | \$9,447.00 |
| 2-5830-007-121- | GUIDANCE COUNSELOR SALARY | \$1,448.00 | \$1,447.90 | \$0.00 |
| 2-5830-007-129- | HELD HARMLESS | \$18,238.00 | \$18,237.61 | \$0.00 |
| 2-5830-007-131- | GUIDANCE COUNSELOR SALARY | \$705,788.00 | \$394,243.16 | \$937,552.00 |
| 2-5830-007-181- | LOCAL SUPPLEMENT | \$463,106.00 | \$463,106.23 | \$464,206.00 |
| 2-5830-007-188- | ANNUAL LEAVE PAYOUT | \$339.00 | \$339.02 | \$0.00 |
| 2-5830-007-211- | EMPLOYER'S SOC SECURITY | \$112,782.00 | \$65,309.27 | \$107,234.00 |
| 2-5830-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$317,208.00 | \$186,561.05 | \$328,207.00 |
| 2-5830-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$140,380.00 | \$50,826.16 | \$147,940.00 |
| 2-5830-007-232- | WORKER'S COMPENSATION | \$14,743.00 | \$7,468.19 | \$15,354.00 |

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|-----------------|--|------------------------|------------------------|------------------------|
| 2-5840-007-129- | HELD HARMLESS | \$286.00 | \$286.00 | \$0.00 |
| 2-5840-007-131- | HEALTH EDUCATOR | \$44,251.00 | \$43,966.00 | \$41,360.00 |
| 2-5840-007-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$9,108.00 |
| 2-5840-007-187- | DIFFERENTIAL PAY | \$0.00 | \$0.00 | \$7,488.00 |
| 2-5840-007-211- | EMPLOYER'S SOC SECURITY | \$3,386.00 | \$3,385.28 | \$4,433.00 |
| 2-5840-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$151.00 | \$150.80 | \$3,657.00 |
| 2-5840-007-232- | WORKER'S COMPENSATION | \$366.00 | \$366.39 | \$580.00 |
| 2-5860-007-129- | HELD HARMLESS | \$13,639.00 | \$13,638.86 | \$10,306.00 |
| 2-5860-007-135- | TECHNOLOGY FACILITATOR | \$0.00 | \$0.00 | \$59,290.00 |
| 2-5860-007-181- | TECH FACILITATOR - LOCAL SUPPLEMENT | \$57,538.00 | \$56,007.68 | \$58,659.00 |
| 2-5860-007-211- | EMPLOYER'S SOC SECURITY | \$5,417.00 | \$5,328.01 | \$9,812.00 |
| 2-5860-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$16,206.00 | \$15,879.62 | \$31,422.00 |
| 2-5860-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5860-007-232- | WORKER'S COMPENSATION | \$707.00 | \$550.61 | \$1,282.00 |
| 2-6110-007-232- | WORKER'S COMPENSATION | \$29.00 | \$28.06 | \$0.00 |
| 2-6112-007-129- | HELD HARMLESS | \$357.00 | \$356.80 | \$0.00 |
| 2-6112-007-211- | EMPLOYER'S SOC SECURITY | \$28.00 | \$27.29 | \$0.00 |
| 2-6112-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$86.00 | \$85.99 | \$0.00 |
| 2-6112-007-232- | WORKER'S COMPENSATION | \$36.00 | \$36.45 | \$0.00 |
| 2-6117-007-129- | HELD HARMLESS | \$567.00 | \$566.01 | \$0.00 |
| 2-6117-007-181- | LOCAL SUPPLEMENT | \$8,676.00 | \$6,900.00 | \$0.00 |
| 2-6117-007-211- | EMPLOYER'S SOC SECURITY | \$5,581.00 | \$571.14 | \$0.00 |
| 2-6117-007-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$16,697.00 | \$1,632.33 | \$0.00 |
| 2-6117-007-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$889.90 | \$0.00 |
| 2-6117-007-232- | WORKER'S COMPENSATION | \$730.00 | \$142.10 | \$0.00 |
| 2-6840-007-232- | WORKER'S COMPENSATION | \$868.00 | \$35.32 | \$0.00 |
| | Total Paid by Local Current Expense | \$3,312,141.00 | \$2,215,668.65 | \$4,146,214.00 |
| | | | | |
| | Total Paid by All Funds | \$12,181,060.00 | \$11,084,587.34 | \$12,864,562.00 |



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, any terminal payments (such as annual leave pay-out, bonus leave pay-out, and longevity pay-out) when an employee separates from service, and short-term 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.

In fiscal year 2021-22, the State paid out \$1,384,620 thousand 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.

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

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

| PRC 009 - Non-Contributory Employee Benefits | | | | |
|---|--------------------------------------|---------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5110-009-185- | BONUS LEAVE PAYOUT | \$7,500.00 | \$0.00 | \$7,500.00 |
| 2-5110-009-188- | ANNUAL LEAVE PAY-OUT | \$7,500.00 | \$0.00 | \$7,500.00 |
| 2-5110-009-189- | SHORT TERM DISABILITY - 1ST 6 MONTHS | \$27,942.00 | \$0.00 | \$27,219.00 |
| 2-5110-009-211- | EMPLOYER'S SOCIAL SECURITY | \$3,940.00 | \$0.00 | \$3,940.00 |
| 2-5110-009-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$9,500.00 | \$0.00 | \$9,500.00 |
| 2-5110-009-232- | WORKERS' COMPENSATION PREMIUMS | \$500.00 | \$51.77 | \$500.00 |
| 2-5110-009-233- | UNEMPLOYMENT COMPENSATION | \$5,277.00 | \$5,276.15 | \$6,000.00 |
| 2-5110-009-235- | EMPLOYER PROVIDED LIFE INSURANCE | \$31,762.00 | \$29,068.27 | \$31,762.00 |
| 2-5117-009-188- | ANNUAL LEAVE PAY-OUT | \$294.00 | \$0.00 | \$294.00 |
| 2-6110-009-235- | EMPLOYER PROVIDED LIFE INSURANCE | \$7,246.00 | \$7,087.01 | \$7,246.00 |
| 2-6550-099-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$479.00 | \$0.00 | \$479.00 |
| Total Paid by Local Current Expense Fund | | \$101,940.00 | \$41,483.20 | \$101,940.00 |



PRC 010

Dollars for Certified Personnel

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

Though flexibility has been reduced by the General Assembly, the budget bill allows LEA’s to transfer funds from select dollar allotments, like DSSF (PRC 024), in order to maximize funding. This allows for the higher paid personnel to be paid from (PRC 001) position allotments and the lower paid personnel to be paid from the dollar allotments. Utilizing this flexibility has the potential to save the system a significant amount.

We are currently waiting for the transfer window to open for 2022-23.

| PRC 010 - Dollars for Certified Personnel | | | | |
|---|-------------------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-010-121- | CLASSROOM TEACHER | \$26,682.00 | \$26,682.05 | \$0.00 |
| 1-5110-010-211- | EMPLOYER'S SOCIAL SEC | \$2,003.00 | \$2,003.14 | \$0.00 |
| 1-5110-010-221- | EMPLOYER'S RET CONTRIB | \$6,249.00 | \$6,248.99 | \$0.00 |
| 1-5110-010-231- | EMPLOYER-PAID HEALTH INS | \$19,152.00 | \$19,152.33 | \$0.00 |
| 1-5117-010-129- | AMOUNT HELD HARMLESS | \$130.00 | \$130.00 | \$0.00 |
| 1-5117-010-135- | LEAD TEACHER | \$58,108.00 | \$58,108.19 | \$0.00 |
| 1-5117-010-211- | EMPLOYER'S SOCIAL SEC | \$4,365.00 | \$4,365.37 | \$0.00 |
| 1-5117-010-221- | EMPLOYER'S RET CONTRIB | \$13,215.00 | \$13,214.99 | \$0.00 |
| 1-5117-010-231- | EMPLOYER-PAID HEALTH INS | \$10,151.00 | \$10,150.68 | \$0.00 |
| 1-5133-010-231- | EMPLOYER-PAID HEALTH INS | \$3,132.00 | \$3,131.76 | \$0.00 |
| 1-5134-010-231- | EMPLOYER-PAID HEALTH INS | \$1,044.00 | \$1,043.92 | \$0.00 |
| 1-5320-010-129- | AMOUNT HELD HARMLESS | \$315.00 | \$315.00 | \$0.00 |
| 1-5320-010-131- | SOCIAL WORKER SALARY | \$48,165.00 | \$48,165.00 | \$0.00 |
| 1-5320-010-211- | EMPLOYER'S SOCIAL SEC | \$3,647.00 | \$3,647.35 | \$0.00 |
| 1-5320-010-221- | EMPLOYER'S RET CONTRIBUTION | \$10,993.00 | \$10,992.75 | \$0.00 |
| 1-5320-010-231- | EMPLOYER'S HOSPITALIZATION | \$5,913.00 | \$5,912.84 | \$0.00 |
| 1-5810-010-129- | AMOUNT HELD HARMLESS | \$33,785.00 | \$33,785.00 | \$0.00 |
| 1-5810-010-131- | EDUCATIONAL MEDIA SPECIALIST SALARY | \$451,368.00 | \$451,367.84 | \$0.00 |
| 1-5810-010-211- | EMPLOYER'S SOCIAL SEC | \$34,141.00 | \$34,140.73 | \$0.00 |
| 1-5810-010-221- | EMPLOYER'S RET CONTRIBUTION | \$110,221.00 | \$110,221.06 | \$0.00 |
| 1-5810-010-231- | EMPLOYER'S HOSPITALIZATION | \$48,716.00 | \$48,715.86 | \$0.00 |

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| | | | | |
|-----------------|----------------------------------|-----------------------|-----------------------|---------------|
| 1-5830-010-129- | AMOUNT HELD HARMLESS | \$11,539.00 | \$11,538.89 | \$0.00 |
| 1-5830-010-131- | GUIDANCE COUNSELOR SALARY | \$631,617.00 | \$631,616.70 | \$0.00 |
| 1-5830-010-211- | EMPLOYER'S SOCIAL SEC | \$45,805.00 | \$45,804.78 | \$0.00 |
| 1-5830-010-221- | EMPLOYER'S RET CONTRIBUTION | \$146,800.00 | \$146,800.12 | \$0.00 |
| 1-5830-010-231- | EMPLOYER'S HOSPITALIZATION | \$73,627.00 | \$73,627.20 | \$0.00 |
| 1-5860-010-129- | AMOUNT HELD HARMLESS | \$550.00 | \$550.00 | \$0.00 |
| 1-5860-010-135- | TECHNOLOGY FACILITATOR | \$55,506.00 | \$55,506.00 | \$0.00 |
| 1-5860-010-211- | EMPLOYER'S SOCIAL SEC | \$4,265.00 | \$4,265.32 | \$0.00 |
| 1-5860-010-221- | EMPLOYER'S RET CONTRIBUTION | \$12,773.00 | \$12,773.22 | \$0.00 |
| 1-5860-010-231- | EMPLOYER'S HOSPITALIZATION | \$7,019.00 | \$7,018.92 | \$0.00 |
| | Total Paid by State Funds | \$1,880,996.00 | \$1,880,996.00 | \$0.00 |



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 teachers 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 - NBPTS Educational Leave | | | | |
|--------------------------------------|----------------------------|-------------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-011-163- | SUB FOR STAFF DEV. - NBPTS | \$812.00 | \$812.00 | \$6,000.00 |
| 1-5110-011-211- | EMPLOYER'S SOC SECURITY | \$62.00 | \$62.12 | \$459.00 |
| 1-5114-011-163- | SUB FOR STAFF DEV - NBPTS | \$104.00 | \$104.00 | \$0.00 |
| 1-5114-011-211- | EMPLOYER'S SOC SECURITY | \$8.00 | \$7.96 | \$0.00 |
| 1-5117-011-163- | SUB FOR STAFF DEV. - NBPTS | \$725.00 | \$725.00 | \$0.00 |
| 1-5117-011-211- | EMPLOYER'S SOC SECURITY | \$55.00 | \$55.46 | \$0.00 |
| 1-5210-011-163- | SUB FOR STAFF DEV - NBPTS | \$104.00 | \$104.00 | \$0.00 |
| 1-5210-011-211- | EMPLOYER'S SOC SECURITY | \$8.00 | \$7.96 | \$0.00 |
| 1-5332-011-163- | SUB FOR STAFF DEV. - NBPTS | \$250.00 | \$250.00 | \$0.00 |
| 1-5332-011-211- | EMPLOYER'S SOC SECURITY | \$19.00 | \$19.12 | \$0.00 |
| 1-5810-011-163- | SUB FOR STAFF DEV - NBPTS | \$125.00 | \$125.00 | \$0.00 |
| 1-5810-011-211- | EMPLOYER'S SOC SECURITY | \$10.00 | \$9.56 | \$0.00 |
| Total Paid by State Allotment | | \$2,282.00 | \$2,282.18 | \$6,459.00 |



PRC 012

Driver Education

Each LEA must serve all students enrolled in a public or private high school or receiving instruction through a home school within the LEA boundaries that have not previously enrolled in the program. As in previous years, the prohibition against transferring from the funds in PRC 012 to another allotment remains. It has never been the practice of Buncombe County Schools to transfer these funds to another allotment.

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

| PRC 012 - Driver Education | | | | |
|-----------------------------------|--------------------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-012-311- | CONTRACTED SERVICES-DRIVER TRAINING | \$477,090.00 | \$477,090.00 | \$490,285.00 |
| | Total Paid by State Allotment | \$477,090.00 | \$477,090.00 | \$490,285.00 |



PRC 013

Career and Technical Education

– Months of Employment

The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting LEAs in the expansion, improvement, modernization and development of quality CTE programs in grades 6-12. In addition, PRC 014 funds may be used for career awareness activities to encourage 5th grade students to explore career pathways and prepare students for the transition to middle school career planning.

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

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| PRC 013 - Career and Technical Education - Months of Employment | | | | |
|--|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5120-013-121- | TEACHERS | \$191,715.00 | \$91,812.20 | \$165,050.00 |
| 1-5120-013-129- | AMOUNT HELD HARMLESS | \$1,127.00 | \$1,126.70 | \$0.00 |
| 1-5120-013-162- | SUBSTITUTE | \$1,719.00 | \$1,719.22 | \$0.00 |
| 1-5120-013-211- | SOCIAL SECURITY CTE-CURRICULAR SERVICES | \$6,751.00 | \$6,751.28 | \$12,627.00 |
| 1-5120-013-221- | RETIREMENT CTE CURRICULAR SERVICES | \$21,289.00 | \$21,288.52 | \$40,437.00 |
| 1-5120-013-231- | EMPLOYER'S HOSPITALIZATION | \$12,994.00 | \$12,993.92 | \$29,588.00 |
| 1-5121-013-121- | AGRICULTURE TEACHER | \$580,965.00 | \$580,965.31 | \$566,880.00 |
| 1-5121-013-129- | AMOUNT HELD HARMLESS | \$7,174.00 | \$7,174.27 | \$0.00 |
| 1-5121-013-162- | SUBSTITUTE FOR AGRICULTURE TEACHER | \$9,966.00 | \$9,966.00 | \$0.00 |
| 1-5121-013-188- | ANNUAL LEAVE PAYOUT | \$1,295.00 | \$1,295.42 | \$0.00 |
| 1-5121-013-211- | EMPLOYER'S SOC SECURITY-AGRICULTURE CT | \$43,739.00 | \$43,739.30 | \$43,366.00 |
| 1-5121-013-221- | EMPLOYER'S RET CONTRIB -AGRICULTURE CTE | \$135,015.00 | \$135,015.39 | \$138,886.00 |
| 1-5121-013-231- | EMPLOYER-PAID HEALTH IN-AGRICULTURE CTE | \$77,192.00 | \$77,192.32 | \$73,970.00 |
| 1-5122-013-121- | BUSINESS/INFORMATION TECHNOLOGY TEACH | \$918,375.00 | \$918,375.28 | \$882,120.00 |
| 1-5122-013-129- | AMOUNT HELD HARMLESS | \$11,494.00 | \$11,493.58 | \$0.00 |
| 1-5122-013-162- | SUBSTITUTES FOR BUSINESS TEACHER | \$13,960.00 | \$13,960.00 | \$0.00 |
| 1-5122-013-211- | EMPLOYER'S SOC SECURITY-BUSINESS/INFO T | \$68,375.00 | \$68,374.99 | \$67,482.00 |
| 1-5122-013-221- | EMPLOYER'S RET CONTRIB -BUSINESS/INFO TE | \$213,085.00 | \$213,084.63 | \$216,119.00 |
| 1-5122-013-231- | EMPLOYER-PAID HEALTH IN-BUSINESS/INFO TE | \$124,136.00 | \$124,136.48 | \$125,749.00 |
| 1-5123-013-121- | FAMILY/CONSUMER SCIENCE CTE TEACHER | \$944,033.00 | \$944,033.01 | \$1,033,920.00 |
| 1-5123-013-129- | AMOUNT HELD HARMLESS | \$14,435.00 | \$14,435.40 | \$0.00 |
| 1-5123-013-162- | SUB-REG ABSENCE-FAMILY/CONSUM SC TEAC | \$25,940.00 | \$25,939.50 | \$0.00 |
| 1-5123-013-188- | ANNUAL LEAVE PAYOUT | \$40.00 | \$39.60 | \$0.00 |
| 1-5123-013-189- | SHORT TERM DISABILITY | \$2,798.00 | \$2,798.00 | \$0.00 |
| 1-5123-013-211- | EMPLOYER'S SOC SECURITY-FAMILY/CONSUME | \$71,045.00 | \$71,045.30 | \$79,095.00 |
| 1-5123-013-221- | EMPLOYER'S RET CONTRIB -FAMILY/CONSUME | \$219,493.00 | \$219,492.70 | \$253,310.00 |
| 1-5123-013-231- | EMPLOYER-PAID HEALTH IN-FAMILY/CONSUME | \$133,359.00 | \$133,359.48 | \$155,337.00 |
| 1-5124-013-121- | HEALTH OCCUPATIONS CTE TEACHER | \$503,532.00 | \$503,532.29 | \$418,880.00 |
| 1-5124-013-129- | AMOUNT HELD HARMLESS | \$4,560.00 | \$4,560.00 | \$0.00 |
| 1-5124-013-162- | SUB-REG ABSENCE-HEALTH OCCUPATNS TEAC | \$9,338.00 | \$9,337.50 | \$0.00 |
| 1-5124-013-167- | TEACHER ASST SUB FOR TEACHER | \$412.00 | \$412.33 | \$0.00 |
| 1-5124-013-188- | ANNUAL LEAVE PAYOUT | \$404.00 | \$404.18 | \$0.00 |
| 1-5124-013-211- | EMPLOYER'S SOC SECURITY-HEALTH OCCUPA | \$37,777.00 | \$37,776.70 | \$32,044.00 |
| 1-5124-013-221- | EMPLOYER'S RET CONTRIB -HEALTH OCCUPAT | \$116,513.00 | \$116,512.82 | \$102,626.00 |
| 1-5124-013-231- | EMPLOYER-PAID HEALTH IN-HEALTH OCCUPAT | \$63,656.00 | \$63,656.34 | \$59,176.00 |
| 1-5125-013-121- | MARKETING CTE TEACHER | \$43,685.00 | \$43,685.00 | \$47,300.00 |
| 1-5125-013-129- | AMOUNT HELD HARMLESS | \$835.00 | \$835.00 | \$0.00 |
| 1-5125-013-162- | SUB FOR MARKETING TEACHER-REG ABSENCE | \$1,877.00 | \$1,877.00 | \$0.00 |
| 1-5125-013-211- | EMPLOYER'S SOC SECURITY-MARKETING CTE | \$3,238.00 | \$3,237.87 | \$3,618.00 |
| 1-5125-013-221- | EMPLOYER'S RET CONTRIB -MARKETING CTE | \$10,198.00 | \$10,198.15 | \$11,589.00 |
| 1-5125-013-231- | EMPLOYER-PAID HEALTH IN-MARKETING CTE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5126-013-121- | MIDDLE GRADES CTE INSTRUCTOR | \$762,266.00 | \$762,265.91 | \$800,660.00 |
| 1-5126-013-129- | AMOUNT HELD HARMLESS | \$9,529.00 | \$9,528.92 | \$0.00 |
| 1-5126-013-162- | SUBSTITUTE FOR MIDDLE GRADES VOCATION | \$13,918.00 | \$13,917.50 | \$0.00 |
| 1-5126-013-167- | SUBSTITUTE | \$3,284.00 | \$3,283.66 | \$0.00 |
| 1-5126-013-188- | ANNUAL LEAVE PAYOUT | \$820.00 | \$820.15 | \$0.00 |
| 1-5126-013-189- | SHORT TERM DISABILITY | \$7,569.00 | \$7,569.00 | \$0.00 |
| 1-5126-013-211- | EMPLOYER'S SOC SECURITY-MID GRADES CTE | \$57,213.00 | \$57,213.08 | \$61,250.00 |
| 1-5126-013-221- | EMPLOYER'S RET CONTRIB -MID GRADES CTE | \$157,256.00 | \$157,255.74 | \$196,162.00 |
| 1-5126-013-231- | EMPLOYER-PAID HEALTH IN-MID GRADES CTE | \$85,632.00 | \$85,632.11 | \$110,955.00 |
| 1-5127-013-121- | TECHNOLOGY CTE INSTRUCTOR | \$249,706.00 | \$249,705.87 | \$286,880.00 |
| 1-5127-013-129- | AMOUNT HELD HARMLESS | \$1,915.00 | \$1,915.00 | \$0.00 |
| 1-5127-013-162- | SUBSTITUTE FOR CTE VOCATIONAL TEACHER | \$5,558.00 | \$5,557.50 | \$0.00 |
| 1-5127-013-211- | EMPLOYER'S SOC SECURITY-TECHNOLOGY CT | \$18,233.00 | \$18,233.28 | \$21,946.00 |
| 1-5127-013-221- | EMPLOYER'S RET CONTRIB -TECHNOLOGY CTE | \$57,932.00 | \$57,932.05 | \$70,286.00 |
| 1-5127-013-231- | EMPLOYER-PAID HEALTH IN-TECHNOLOGY CTE | \$26,510.00 | \$26,509.80 | \$36,985.00 |

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|-----------------|---|-----------------------|-----------------------|-----------------------|
| 1-5128-013-121- | TRADE AND INDUSTRIAL EDUCATION TEACHER | \$599,836.00 | \$599,835.91 | \$629,380.00 |
| 1-5128-013-129- | AMOUNT HELD HARMLESS | \$6,528.00 | \$6,528.25 | \$0.00 |
| 1-5128-013-162- | SUB FOR INDUSTRY/TRADES TEACHER | \$6,514.00 | \$6,514.00 | \$0.00 |
| 1-5128-013-188- | ANNUAL LEAVE PAYOUT | \$3,311.00 | \$3,311.07 | \$0.00 |
| 1-5128-013-211- | EMPLOYER'S SOC SECURITY-TRADE/INDUSTRY | \$44,476.00 | \$44,475.64 | \$48,148.00 |
| 1-5128-013-221- | EMPLOYER'S RET CONTRIB -TRADE/INDUSTRY | \$139,711.00 | \$139,711.34 | \$154,198.00 |
| 1-5128-013-231- | EMPLOYER-PAID HEALTH IN-TRADE/INDUSTRY | \$78,669.00 | \$78,668.53 | \$88,764.00 |
| 1-5830-013-129- | AMOUNT HELD HARMLESS | \$230.00 | \$230.00 | \$0.00 |
| 1-5830-013-131- | CAREER DEVELOPMENT COORDINATOR (IEC) | \$17,500.00 | \$17,500.00 | \$0.00 |
| 1-5830-013-211- | EMPLOYER'S SOC SECURITY-CAREER DEV CO | \$1,336.00 | \$1,335.69 | \$0.00 |
| 1-5830-013-221- | EMPLOYER'S RET CONTRIB -CAREER DEV COC | \$3,849.00 | \$3,849.43 | \$0.00 |
| 1-5830-013-231- | EMPLOYER-PAID HEALTH IN-CAREER DEV COC | \$2,736.00 | \$2,735.70 | \$0.00 |
| 1-5831-013-129- | AMOUNT HELD HARMLESS | \$4,986.00 | \$4,985.50 | \$0.00 |
| 1-5831-013-131- | CAREER DEVELOPMENT COORDINATOR (IEC) | \$553,584.00 | \$553,583.50 | \$585,260.00 |
| 1-5831-013-211- | EMPLOYER'S SOC SECURITY-CAREER DEV CO | \$39,937.00 | \$39,937.50 | \$44,772.00 |
| 1-5831-013-221- | EMPLOYER'S RET CONTRIB -CAREER DEV COC | \$128,815.00 | \$128,815.49 | \$143,389.00 |
| 1-5831-013-231- | EMPLOYER-PAID HEALTH IN-CAREER DEV COC | \$62,378.00 | \$62,378.16 | \$70,272.00 |
| | Total Paid by State Allotment | \$7,806,290.00 | \$7,706,387.18 | \$7,915,873.00 |
| 2-5120-013-129- | AMOUNT HELD HARMLESS | \$62.00 | \$62.18 | \$0.00 |
| 2-5120-013-181- | LOCAL SUPPLEMENT-REG. EDUCATION TEACH | \$9,641.00 | \$9,640.65 | \$10,379.00 |
| 2-5120-013-211- | EMPLOYER'S FICA | \$742.00 | \$742.31 | \$794.00 |
| 2-5120-013-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,222.00 | \$2,222.48 | \$2,543.00 |
| 2-5120-013-232- | WORKERS' COMPENSATION | \$79.00 | \$78.76 | \$104.00 |
| 2-5121-013-129- | AMOUNT HELD HARMLESS | \$286.00 | \$286.41 | \$0.00 |
| 2-5121-013-181- | AGRICULTURE TEACHER-LOCAL SUPPLEMENT | \$63,166.00 | \$63,166.43 | \$55,663.00 |
| 2-5121-013-211- | EMPLOYER'S SOC SECURITT-AGR ED LOC SUP | \$4,854.00 | \$4,854.06 | \$4,258.00 |
| 2-5121-013-221- | EMPLOYER'S RET CONTRIB-AGRI ED LOC SUPP | \$14,331.00 | \$14,331.41 | \$13,637.00 |
| 2-5121-013-232- | AGRICULTURE TEACHER - WORKERS' COMPEN | \$529.00 | \$528.66 | \$557.00 |
| 2-5122-013-129- | AMOUNT HELD HARMLESS | \$977.00 | \$977.20 | \$0.00 |
| 2-5122-013-181- | BUS/INFO TECHNOLOGY TCH-LOCAL SUPPLEM | \$106,764.00 | \$106,764.05 | \$113,521.00 |
| 2-5122-013-211- | EMPLOYER'S SOC SECURITY-BUS ED LOC SUP | \$8,242.00 | \$8,242.10 | \$8,684.00 |
| 2-5122-013-221- | EMPLOYER'S RET CONTRIB-BUS ED LOC SUPP | \$24,157.00 | \$24,156.94 | \$27,813.00 |
| 2-5122-013-232- | BUS/INFO TECHNOLOGY TCH - WORKERS' COM | \$890.00 | \$890.31 | \$1,135.00 |
| 2-5123-013-129- | AMOUNT HELD HARMLESS | \$910.00 | \$909.50 | \$0.00 |
| 2-5123-013-181- | FAM/CONSUMER SCIENC TCH-LOCAL SUPPLEM | \$98,020.00 | \$98,019.60 | \$110,939.00 |
| 2-5123-013-211- | EMPLOYER'S SOC SECURITY-F/CS ED LOC SUP | \$7,568.00 | \$7,568.17 | \$8,487.00 |
| 2-5123-013-221- | EMPLOYER'S RET CONTRIB-F/CS ED LOC SUPP | \$22,442.00 | \$22,441.83 | \$27,180.00 |
| 2-5123-013-231- | EMPLOYER'S RET CONTRIB -FAMILY/CONSUME | \$1,044.00 | \$1,043.92 | \$0.00 |
| 2-5123-013-232- | FAM/CONSUMER SCIENCE TCH - WORKERS' CO | \$827.00 | \$826.76 | \$1,109.00 |
| 2-5124-013-129- | AMOUNT HELD HARMLESS | \$413.00 | \$413.15 | \$0.00 |
| 2-5124-013-181- | HEALTH OCCUPATIONS TCH-LOC SUPPLEMENT | \$67,318.00 | \$67,318.27 | \$56,909.00 |
| 2-5124-013-211- | EMPLOYER'S SOC SECURITY-HEALTH ED LOC S | \$5,181.00 | \$5,181.50 | \$4,354.00 |
| 2-5124-013-221- | EMPLOYER'S RET CONTRIB-HEALTH ED LOC SU | \$15,506.00 | \$15,505.77 | \$13,943.00 |
| 2-5124-013-232- | HEALTH OCCUPATIONS TCH - WORKERS' COMP | \$566.00 | \$566.14 | \$569.00 |
| 2-5125-013-129- | AMOUNT HELD HARMLESS | \$27.00 | \$27.10 | \$0.00 |
| 2-5125-013-181- | MARKETING TEACHER - LOCAL SUPPLEMENT | \$4,207.00 | \$4,207.10 | \$4,494.00 |
| 2-5125-013-211- | EMPLOYER'S SOC SECURITY-MARKET ED LOC | \$324.00 | \$323.91 | \$344.00 |
| 2-5125-013-221- | EMPLOYER'S RET CONTRIB-MARKET ED LOC S | \$970.00 | \$969.83 | \$1,101.00 |
| 2-5125-013-232- | MARKETING TEACHER - WORKERS' COMPENS | \$35.00 | \$34.84 | \$45.00 |
| 2-5126-013-121- | MIDDLE GRADES CTE TCH | \$847.00 | \$846.51 | \$0.00 |
| 2-5126-013-129- | AMOUNT HELD HARMLESS | \$793.00 | \$792.55 | \$0.00 |
| 2-5126-013-181- | MIDDLE GRADES CTE TCH-LOCAL SUPPPLEME | \$82,060.00 | \$82,060.21 | \$81,725.00 |
| 2-5126-013-188- | ANNUAL LEAVE PAYOUT | \$3,160.00 | \$3,160.13 | \$0.00 |
| 2-5126-013-211- | EMPLOYER'S SOC SECURITY-MIDDLE GRADES | \$6,645.00 | \$6,644.61 | \$6,252.00 |
| 2-5126-013-221- | EMPLOYER'S RET CONTRIB-MIDDLE GRADES C | \$17,228.00 | \$17,227.98 | \$20,023.00 |
| 2-5126-013-232- | MIDDLE GRADES CTE TCH - WORKERS' COMPE | \$721.00 | \$720.78 | \$817.00 |
| 2-5127-013-129- | AMOUNT HELD HARMLESS | \$276.00 | \$275.80 | \$0.00 |
| 2-5127-013-181- | LOCAL SUPPLEMENT | \$31,417.00 | \$31,417.40 | \$30,521.00 |
| 2-5127-013-211- | EMPLOYERS FICA | \$2,425.00 | \$2,424.51 | \$2,335.00 |
| 2-5127-013-221- | EMPLOYERS RETIREMENT CONTRIBUTION | \$7,128.00 | \$7,128.29 | \$7,478.00 |
| 2-5127-013-232- | TECHNOLOGY CTE TCH - WORKERS' COMPENS | \$257.00 | \$257.16 | \$305.00 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|---|-----------------------|-----------------------|-----------------------|
| 2-5128-013-129- | AMOUNT HELD HARMLESS | \$580.00 | \$579.70 | \$0.00 |
| 2-5128-013-181- | LOCAL SUPPLEMENT-TRADE/INDUSTRIAL TEA | \$76,242.00 | \$76,242.09 | \$80,101.00 |
| 2-5128-013-211- | EMPLOYER'S SOC SECURITY-TRADE/INDUSTRY | \$5,877.00 | \$5,876.77 | \$6,128.00 |
| 2-5128-013-221- | EMPLOYER'S RET CONTRIB-TRADE/INDUSTRY | \$17,438.00 | \$17,437.71 | \$19,625.00 |
| 2-5128-013-232- | TRADE/INDUSTRY TCH - WORKERS' COMPENSA | \$641.00 | \$640.96 | \$801.00 |
| 2-5830-013-129- | AMOUNT HELD HARMLESS | \$20.00 | \$19.55 | \$0.00 |
| 2-5830-013-181- | LOCAL SUPPLEMENT | \$5,479.00 | \$5,479.46 | \$0.00 |
| 2-5830-013-211- | EMPLOYERS' FICA CONTRIBUTION | \$421.00 | \$420.67 | \$0.00 |
| 2-5830-013-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,289.00 | \$1,289.28 | \$0.00 |
| 2-5830-013-232- | GUIDANCE COUNSELOR - WORKERS COMP | \$43.00 | \$43.29 | \$0.00 |
| 2-5831-013-129- | AMOUNT HELD HARMLESS | \$261.00 | \$260.86 | \$0.00 |
| 2-5831-013-181- | IEC COORDINATOR - LOCAL SUPPLEMENT | \$67,785.00 | \$67,784.94 | \$73,950.00 |
| 2-5831-013-211- | EMPLOYER'S SOC SECURITY-IEC LOCAL SUPP | \$5,205.00 | \$5,205.44 | \$5,657.00 |
| 2-5831-013-221- | EMPLOYER'S RET CONTRIB-IEC LOCAL SUPPLE | \$15,321.00 | \$15,321.36 | \$18,118.00 |
| 2-5831-013-232- | IEC COORDINATOR - WORKERS' COMPENSATIO | \$563.00 | \$563.41 | \$740.00 |
| | Total Paid by Local Current Expense Fund | \$812,422.00 | \$812,422.76 | \$823,138.00 |
| | | | | |
| | Total Paid by All Funds | \$8,618,712.00 | \$8,518,809.94 | \$8,739,011.00 |

| PRC 013 - Career and Technical Education | | | | |
|--|--|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-013-000- | REVENUE | (\$50,347.96) | (\$14,459.95) | (\$38,728.51) |
| | | (\$50,347.96) | (\$14,459.95) | (\$38,728.51) |
| | | | | |
| Total Appropriations | | | | |
| 8-5120-013-196- | STIPENDS-STAFF DEVELOPMENT PARTICIPANT | \$5,000.00 | \$0.00 | \$0.00 |
| 8-5120-013-198- | TUTORIAL PAY | \$383.00 | \$0.00 | \$0.00 |
| 8-5120-013-211- | EMPLOYER'S FICA | \$1,143.00 | \$0.00 | \$0.00 |
| 8-5120-013-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$50.00 | \$0.00 | \$0.00 |
| 8-5120-013-232- | WORKER'S COMPENSATION | \$90.00 | \$9.26 | \$0.00 |
| 8-5120-013-311- | CONTRACTED SERVICES | \$1,840.00 | \$0.00 | \$19,851.68 |
| 8-5120-013-312- | WORKSHOP EXPENSES | \$5,000.00 | \$331.43 | \$0.00 |
| 8-5120-013-313- | ADVERTISING COST | \$500.00 | \$0.00 | \$0.00 |
| 8-5120-013-333- | FIELD TRIPS | \$16,725.00 | \$475.55 | \$0.00 |
| 8-5120-013-351- | EMPLOYEE EDUCATION REIMBURSEMENT | \$390.00 | \$0.00 | \$355.00 |
| 8-5120-013-411- | SUPPLIES AND MATERIALS | \$12,955.00 | \$8,488.10 | \$0.00 |
| 8-5120-013-418- | COMPUTER SOFTWARE AND SUPPLIES | \$5,271.96 | \$0.00 | \$18,521.83 |
| 8-5120-013-459- | OTHER FOOD PURCHASES | \$1,000.00 | \$0.00 | \$0.00 |
| 8-5121-013-311- | CONTRACTED SERVICES | \$0.00 | \$920.00 | \$0.00 |
| 8-5121-013-333- | FIELD TRIPS | \$0.00 | \$531.88 | \$0.00 |
| 8-5121-013-411- | SUPPLIES AND MATERIALS | \$0.00 | \$2,004.02 | \$0.00 |
| 8-5123-013-232- | WORKER'S COMPENSATION | \$0.00 | \$83.25 | \$0.00 |
| 8-5123-013-311- | CONTRACTED SERVICES | \$28,179.18 | \$0.00 | \$0.00 |
| 8-5124-013-351- | EMPLOYEE EDUCATION REIMBURSEMENT | \$0.00 | \$195.00 | \$0.00 |
| 8-5124-013-411- | SUPPLIES AND MATERIALS | \$0.00 | \$1,351.74 | \$0.00 |
| 8-5126-013-232- | WORKER'S COMPENSATION | \$0.00 | \$0.22 | \$0.00 |
| 8-5128-013-411- | SUPPLIES AND MATERIALS | \$0.00 | \$69.50 | \$0.00 |
| | Total Appropriations | \$78,527.14 | \$14,459.95 | \$38,728.51 |



PRC 014

Career and Technical Education – Program Improvement

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

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

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

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

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

Funds can also 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).

Budget Resource Document – 2022-23

| PRC 014 - Career and Technical Education | | | | |
|--|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5120-014-121- | SALARY - TEACHER | \$390.00 | \$0.00 | \$0.00 |
| 1-5120-014-163- | SUBSTITUTE TEACHER-STAFF DEV. ABSENCE | \$24,500.00 | \$24,500.01 | \$20,000.00 |
| 1-5120-014-166- | TCHR ASST SUB - STAFF DEV ABSENCE | \$165.00 | \$164.93 | \$0.00 |
| 1-5120-014-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$439.00 | \$438.55 | \$0.00 |
| 1-5120-014-196- | STIPEND FOR STAFF DEVELOPMENT | \$1,397.00 | \$0.00 | \$0.00 |
| 1-5120-014-211- | EMPLOYER'S SOC SECURITY - CTE WORK STU | \$2,057.00 | \$1,920.57 | \$1,530.00 |
| 1-5120-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$483.00 | \$86.52 | \$0.00 |
| 1-5120-014-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$0.00 | \$0.00 |
| 1-5120-014-311- | CONTRACTED SERVICES-CTE CURRICULAR SE | \$4,583.00 | \$4,583.33 | \$5,000.00 |
| 1-5120-014-312- | WORKSHOP EXPENSES- CTE TEACHER | \$3,019.00 | \$401.00 | \$0.00 |
| 1-5210-014-332- | VOCATIONAL TEACHER MILEAGE REIMBURSEM | \$1,224.00 | \$1,224.36 | \$5,000.00 |
| 1-5120-014-333- | FIELD TRIPS - CTE CURRICULAR SERVICES | \$16,361.00 | \$10,486.38 | \$10,000.00 |
| 1-5120-014-341- | VOCATIONAL DEPARTMENT TELEPHONE LINE | \$1,953.00 | \$1,952.05 | \$2,000.00 |
| 1-5120-014-351- | TUITION REIMBURSEMENTS | \$96,366.00 | \$22,613.00 | \$147,549.00 |
| 1-5120-014-352- | EMPLOYEE EDUCATION REIMBURSEMENT | \$190.00 | \$190.00 | \$0.00 |
| 1-5120-014-411- | SUPPLIES AND MATERIALS - CTE CURR. SER. | \$128,245.00 | \$8,008.23 | \$272,017.00 |
| 1-5120-014-418- | COMPUTER SOFTWARE-CTE CURRICULAR SER | \$2,428.00 | \$0.00 | \$2,500.00 |
| 1-5210-014-422- | REPAIR PARTS-CTE CURRICULAR SERVICE | \$0.00 | \$0.00 | \$2,000.00 |
| 1-5120-014-461- | NON INVENTORY EQUIP.-CURRICULAR SERVICE | \$8,754.00 | \$0.00 | \$1,383.00 |
| 1-5120-014-462- | INVENTORY FURN/EQUIPMENT - CTE | \$132,134.00 | \$865.11 | \$33,617.00 |
| 1-5121-014-196- | STIPEND FOR STAFF DEVELOPMENT | \$0.00 | \$1,397.45 | \$0.00 |
| 1-5121-014-211- | EMPLOYER'S SOC SECURITY-SUB FOR AGRIC TO | \$0.00 | \$106.91 | \$0.00 |
| 1-5121-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$0.00 | \$302.97 | \$0.00 |
| 1-5121-014-333- | FIELD TRIPS - CTE AGRICULTURE | \$0.00 | \$2,689.25 | \$0.00 |
| 1-5121-014-351- | TUITION REIMBURSEMENTS | \$0.00 | \$285.00 | \$0.00 |
| 1-5121-014-411- | AGRICULTURE CTE SUPPLIES | \$0.00 | \$31,181.89 | \$0.00 |
| 1-5121-014-461- | NON INVENTORY EQUIP.-AGRICULTURE CTE | \$0.00 | \$7,755.70 | \$0.00 |
| 1-5121-014-462- | AGRICULTURE CTE INVENTORIED EQUIP | \$0.00 | \$17,801.16 | \$0.00 |
| 1-5122-014-312- | WORKSHOP EXPENSE - CTE TEACHER | \$0.00 | \$528.06 | \$0.00 |
| 1-5122-014-333- | CTE BUSINESS/INFO TECH FIELD TRIPS | \$0.00 | \$2,208.12 | \$0.00 |
| 1-5122-014-411- | SUPPLIES AND MATERIALS-BUSINESS | \$0.00 | \$1,823.42 | \$0.00 |
| 1-5122-014-418- | COMPUTER SOFTWARE-BUSINESS | \$0.00 | \$2,031.29 | \$0.00 |
| 1-5123-014-121- | SALARY - TEACHER | \$0.00 | \$390.06 | \$0.00 |
| 1-5123-014-211- | EMPLOYER'S SOC SECURITY - CTE WORK STU | \$0.00 | \$29.18 | \$0.00 |
| 1-5123-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$0.00 | \$94.00 | \$0.00 |
| 1-5123-014-312- | WORKSHOP EXPENSES | \$0.00 | \$1,789.87 | \$0.00 |
| 1-5123-014-333- | FIELD TRIPS | \$0.00 | \$904.22 | \$0.00 |
| 1-5123-014-351- | TUITION REIMBURSEMENTS | \$0.00 | \$11,083.04 | \$0.00 |
| 1-5123-014-411- | FAMILY/CONSUMER SCIENCE INSTRCT SUPPLI | \$0.00 | \$37,852.73 | \$0.00 |
| 1-5123-014-462- | INVENTORY FURN/EQUIPMENT - CTE | \$0.00 | \$46,829.79 | \$0.00 |
| 1-5124-014-351- | TUITION REIMBURSEMENTS | \$0.00 | \$16,700.00 | \$0.00 |
| 1-5124-014-411- | HEALTH OCCUPATIONS INSTRUCTION SUPPLIE | \$0.00 | \$8,023.57 | \$0.00 |
| 1-5125-014-411- | SUPPLIES - CTE | \$0.00 | \$296.35 | \$0.00 |
| 1-5127-014-333- | FIELD TRIPS - CTE TECHNOLOGY | \$0.00 | \$17.75 | \$0.00 |
| 1-5127-014-411- | SUPPLIES AND MATERIALS - CTE TECNOLOGY | \$0.00 | \$9,857.36 | \$0.00 |
| 1-5127-014-418- | COMPUTER SOFTWARE & SUPPLIES | \$0.00 | \$397.00 | \$0.00 |
| 1-5127-014-462- | INVENTORY FURN/EQUIP-CTE TECHNOLOGY | \$0.00 | \$5,135.00 | \$0.00 |
| 1-5128-014-312- | WORKSHOP EXPENSES | \$0.00 | \$300.00 | \$0.00 |
| 1-5128-014-333- | FIELD TRIPS | \$0.00 | \$55.55 | \$0.00 |
| 1-5128-014-351- | TUITION REIMBURSEMENTS | \$0.00 | \$6,336.00 | \$0.00 |
| 1-5128-014-411- | SUPPLIES - TRADE - CTE | \$0.00 | \$31,200.99 | \$0.00 |
| 1-5128-014-461- | NON INVENTORY EQUIP. | \$0.00 | \$998.39 | \$0.00 |
| 1-5128-014-462- | INVENTORY FURN/EQUIPMENT - CTE | \$0.00 | \$61,503.01 | \$0.00 |

Budget Resource Document – 2022-23

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|-----------------|---|---------------------|---------------------|---------------------|
| 1-5350-014-191- | CURRICULUM DEVELOPMENT STIPEND | \$9,526.00 | \$9,525.58 | \$0.00 |
| 1-5350-014-211- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$729.00 | \$728.73 | \$0.00 |
| 1-5350-014-221- | EMPLOYER-PAID HEALTH INSURANCE | \$2,065.00 | \$2,065.15 | \$0.00 |
| 1-5830-014-332- | MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$600.00 |
| 1-6120-014-151- | SALARY - OFFICE SUPPORT | \$2,716.00 | \$2,715.82 | \$0.00 |
| 1-6120-014-211- | EMPLOYER'S SOC SECURITY | \$208.00 | \$207.78 | \$0.00 |
| 1-6120-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$590.00 | \$590.38 | \$0.00 |
| 1-6120-014-231- | EMPLOYER-PAID HEALTH INSURANCE | \$1,044.00 | \$1,043.92 | \$0.00 |
| 1-6120-014-312- | WORKSHOP EXPENSES | \$1,264.00 | \$1,264.20 | \$0.00 |
| 1-6120-014-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$3,000.00 |
| 1-6550-014-171- | SALARY - DRIVER | \$44.00 | \$44.35 | \$0.00 |
| 1-6550-014-211- | EMPLOYER'S SOC SECURITY | \$3.00 | \$3.40 | \$0.00 |
| 1-6550-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$10.00 | \$9.61 | \$0.00 |
| | Total Paid by State Allotment | \$442,887.00 | \$403,538.04 | \$506,196.00 |
| 2-5120-014-232- | WORKERS' COMPENSATION | \$0.00 | \$0.32 | \$0.00 |
| 2-6120-014-181- | LOCAL SUPPLEMENT - OFFICE SUPPORT | \$293.00 | \$292.45 | \$0.00 |
| 2-6120-014-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.37 | \$0.00 |
| 2-6120-014-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$67.00 | \$63.58 | \$0.00 |
| 2-6120-014-232- | WORKERS' COMPENSATION | \$4.00 | \$3.69 | \$0.00 |
| 2-6120-014-311- | CONTRACTED SERVICES | \$124.00 | \$0.00 | \$0.00 |
| 2-8100-014-311- | CONTRACTS - TECH PREP CONTRACT/AB TECH | \$12,000.00 | \$0.00 | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$12,511.00 | \$382.41 | \$0.00 |
| | | | | |
| | Total Paid by All Funds | \$455,398.00 | \$403,920.45 | \$506,196.00 |

PRC 015

School Technology



State PRC 015 funds can be used for software, services, parts, equipment and training to support and encourage high impact use of technology. No staff can be paid from State PRC 015 funds: Technology Services personnel must all be paid from other sources, primarily the Local Current Expense Fund.

The Technology Services umbrella includes both Technology Infrastructure/Support and Instructional Technology/Media/Student Information Systems/Distance Learning.

Technology Infrastructure/Support Purpose/Functions 5862, 6401, 651X

Division 5862 – School Site Support

Team Leaders (Field Tech Leads)
Tech Assistants (Field Techs)

Division 6401

Director of Technology
Assistant Director of Technology
Office Personnel

Unit-Wide Support

IT Customer Service manager
Help Desk
Asset Clerk

Network Operations

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

Specialists

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

Instructional Technology/Media Purpose/Functions 5110, 5115, 5810, 5863, 6403, 6860

Division 5863 - Distance Learning

Distance Learning Coordinator
Distance Learning Lab Attendants

Division 6403 - PowerSchool/Admin Computing

Information Systems Manager
PowerSchool/SIS Support Help Desk
Computing Consultant
Computer Training Specialist
Computing Support Technicians
Computer Operator

Division 6860 - Instructional Technology

Digital Learning/Media Specialist
Digital/Blended Learning Facilitators
STEM Lab Assistants

With 40,000+ networked devices (computers, tablets, phones, switches, wireless access points, intercoms, scoreboards, security cameras, door access controllers, printers, interactive boards, and audio-visual devices) in 46 physical locations, Buncombe County Schools may have the largest North Carolina technology footprint west of Greensboro except for Mission Hospital.

As shown by the staff category listing, Infrastructure and support have three major work groups in addition to the Director's office: customer service, network operations, and specialty areas (door access control, video security, audio-visual, and telecommunications).

The **network operations** group ensure reliability and security of the entire Buncombe County Schools network including both internal communications and Internet access. Among the unit's functions are end user access, setting standards for hardware and software, and providing network infrastructure and security protection, security for email communications and Firewall and Internet filtering.

In the **low voltage specialty areas**, security operations include installation, maintenance, and management of video security and controllers for video buzz-in and door access control; audio-visual operations include standardization and purchase of audio-visual equipment as well as maintenance and repair of TVs, displays, cameras, digital recorders, players, projection equipment, UPS batteries, sound equipment, iPads, etc.; and telecommunications operations includes installation and maintenance of data, phones, voice messaging, speakers, intercoms, public address systems, horns, bells, buzzers, scoreboards, 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 **Distance Learning Coordinator** and school-based **Distance Learning Advisors** provide an opportunity for students to take an increasing array of on-line/virtual courses. The Distance Learning Coordinator also supports student and teacher success in the Buncombe County Schools Virtual Academy.

The **PowerSchool/SIS Computing** team offers training and support to school Data Managers administering student information and reporting such as average daily attendance, average daily membership, attendance percentages, and membership by ethnicity and gender, etc.

The **Digital Learning Team** provides high-quality, research-based personalized professional development based on continuous improvement to promote high-impact digital teaching and personalized learning. Digital Learning Facilitators collaborate with curriculum specialists, teachers and media coordinators to promote seamless technology integration, conduct staff development, and model instruction throughout the district.

Budget Resource Document – 2022-23

| PRC 015 - School Technology | | | | |
|-----------------------------|---|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 1-3100-015-000- | STATE TECHNOLOGY FUND REIMBURSEMENTS | (\$272,487.00) | (\$275,506.00) | (\$21.00) |
| 1-3100-015-000- | CARRY OVER | (\$3,019.00) | \$0.00 | \$0.00 |
| | Total Revenue | (\$275,506.00) | (\$275,506.00) | (\$21.00) |
| Total Appropriations | | | | |
| 1-6401-015-311- | CONTRACTED SERVICES - TECH SUPPORT SEP | \$215,455.00 | \$215,454.91 | \$0.00 |
| 1-6401-015-422- | TECHNOLOGY PARTS | \$247.00 | \$246.90 | \$21.00 |
| 1-6401-015-461- | NON-INVENTORY EQUIPMENT,TECH. SERVICES | \$1,917.00 | \$1,917.50 | \$0.00 |
| 1-6401-015-462- | INVENTORIED EQUIPMENT | \$58,134.00 | \$58,134.00 | \$0.00 |
| 1-8100-015-472- | SALES AND USE TAX REFUND | (\$247.00) | (\$247.31) | \$0.00 |
| | Total Paid by State Allotment | \$275,506.00 | \$275,506.00 | \$21.00 |
| Total Appropriations | | | | |
| 2-5110-015-129- | AMOUNT HELD HARMLESS | \$25,139.00 | \$25,534.58 | \$22,015.00 |
| 2-5110-015-181- | LOCAL SUPPLEMENT | \$2,886.00 | \$2,886.49 | \$4,173.00 |
| 2-5110-015-187- | SALARY DIFFERENTIAL | \$0.00 | \$0.00 | \$14,448.00 |
| 2-5110-015-211- | EMPLOYER'S SOCIAL SECURITY | \$2,144.00 | \$2,174.18 | \$3,109.00 |
| 2-5110-015-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$6,597.00 | \$6,692.38 | \$9,956.00 |
| 2-5110-015-232- | REGULAR CLASSROOM INSTRUCTION - WORK | \$198.00 | \$197.91 | \$406.00 |
| 2-5110-015-311- | WORKERS' COMPENSATION | \$182,674.00 | \$182,673.86 | \$190,000.00 |
| 2-5115-015-163- | STAFF DEVELOPMENT SUB-TECH FACILITATION | \$3,905.00 | \$1,150.00 | \$5,000.00 |
| 2-5115-015-211- | FICA FOR SUBS - TECHNOLOGY INTEGRATION | \$383.00 | \$87.96 | \$383.00 |
| 2-5115-015-232- | WORKERS' COMPENSATION | \$9.00 | \$9.05 | \$50.00 |
| 2-5862-015-152- | TECHNOLOGY ASSISTANTS | \$0.00 | \$0.00 | \$650,215.00 |
| 2-5862-015-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$70,021.00 |
| 2-5862-015-184- | LONGEVITY PAY | \$0.00 | \$0.00 | \$4,556.00 |
| 2-5862-015-211- | EMPLOYER'S SOC SECURITY | \$0.00 | \$0.00 | \$55,501.00 |
| 2-5862-015-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$0.00 | \$0.00 | \$177,558.00 |
| 2-5862-015-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$0.00 | \$140,543.00 |
| 2-5862-015-232- | WORKERS' COMPENSATION | (\$12.00) | (\$11.93) | \$7,247.00 |
| 2-5862-015-332- | MILEAGE REIMBURSEMENT | \$8,413.00 | \$8,988.10 | \$9,000.00 |
| 2-6401-015-113- | DIRECTOR OF TECHNOLOGY | \$63,673.00 | \$54,155.50 | \$243,857.00 |
| 2-6401-015-151- | TECHNOLOGY SERVICES OFFICE PERSONNEL | \$55,583.00 | \$55,583.06 | \$70,278.00 |
| 2-6401-015-152- | TECHNICAL SPECIALISTS | \$0.00 | \$0.00 | \$235,990.00 |
| 2-6401-015-153- | ADMINISTRATIVE SPECIALIST | \$75,323.00 | \$75,322.69 | \$0.00 |
| 2-6401-015-175- | TECHNOLOGY SPECIALIST/TECHNICIAN | \$572,042.00 | \$563,556.34 | \$575,714.00 |
| 2-6401-015-181- | LOCAL SUPPLEMENT | \$89,450.00 | \$86,470.07 | \$122,793.00 |
| 2-6401-015-184- | LONGEVITY PAY | \$18,652.00 | \$18,651.08 | \$22,095.00 |
| 2-6401-015-188- | ANNUAL LEAVE PAYOUT | \$125.00 | \$124.25 | \$0.00 |
| 2-6401-015-199- | TECHNOLOGY OVERTIME PAY | \$962.00 | \$961.92 | \$0.00 |
| 2-6401-015-211- | EMPLOYER'S SOC SECURITY | \$68,678.00 | \$62,097.70 | \$98,144.00 |
| 2-6401-015-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$205,495.00 | \$195,125.00 | \$314,319.00 |
| 2-6401-015-231- | EMPLOYER-PAID HEALTH INSURANCE | \$117,217.00 | \$111,584.80 | \$153,118.00 |
| 2-6401-015-232- | WORKERS' COMPENSATION | \$8,977.00 | \$7,078.91 | \$12,731.00 |
| 2-6401-015-311- | CONTRACTED SERVICES | \$495,466.00 | \$494,209.63 | \$525,000.00 |
| 2-6401-015-312- | WORKSHOP EXPENSES | \$7,000.00 | \$31.19 | \$3,500.00 |
| 2-6401-015-332- | MILEAGE REIMBURSEMENT | \$1,806.00 | \$1,877.79 | \$2,000.00 |
| 2-6401-015-411- | REPAIR PARTS/MATERIALS -TECH SUPPORT | \$95,000.00 | \$6,334.63 | \$75,000.00 |
| 2-6401-015-418- | COMPUTER SOFTWARE/SUPPLIES TECH SUPP | \$66,490.00 | \$66,489.75 | \$175,000.00 |
| 2-6401-015-422- | REPAIR PARTS/MATERIALS -TECH SUPPORT | \$100,000.00 | \$86,309.57 | \$125,000.00 |

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|-----------------|---|-----------------------|-----------------------|-----------------------|
| 2-6403-015-152- | POWERSCHOOL CLERICAL STAFF | \$196,903.00 | \$196,903.08 | \$224,114.00 |
| 2-6403-015-181- | LOCAL SUPPLEMENT | \$21,613.00 | \$21,152.69 | \$24,137.00 |
| 2-6403-015-184- | LONGEVITY PAY | \$2,147.00 | \$2,146.78 | \$2,427.00 |
| 2-6403-015-199- | POWERSCHOOL STAFF OVERTIME PAY | \$2,203.00 | \$2,203.38 | \$0.00 |
| 2-6403-015-211- | EMPLOYER'S SOC SECURITY | \$16,680.00 | \$16,327.08 | \$19,177.00 |
| 2-6403-015-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$51,069.00 | \$50,963.95 | \$61,416.00 |
| 2-6403-015-231- | EMPLOYER-PAID HEALTH INSURANCE | \$35,095.00 | \$35,094.60 | \$36,985.00 |
| 2-6403-015-232- | WORKERS' COMPENSATION | \$2,183.00 | \$1,838.69 | \$2,507.00 |
| 2-6510-015-341- | TELECOMMUNICATIONS COSTS - LAND LINES | \$102,375.00 | \$99,137.18 | \$102,375.00 |
| 2-6510-015-344- | TELECOMMUNICATIONS COSTS - CELLULAR | \$135,600.00 | \$121,521.13 | \$135,600.00 |
| 2-6511-015-343- | WIDE AREA NETWORK COSTS/INTERNET | \$106,920.00 | \$105,300.00 | \$106,920.00 |
| 2-6515-015-343- | WEBSITE/MOBILE APPLICATIONS COSTS | \$49,550.00 | \$49,050.00 | \$85,857.00 |
| 2-6530-015-341- | TELECOMMUNICATIONS COSTS - DATA LINES | \$1,500.00 | \$1,308.84 | \$1,500.00 |
| 2-6860-015-129- | HELD HARMLESS | \$562.00 | \$561.96 | \$0.00 |
| 2-6860-015-131- | TECHNOLOGY FACILITATORS | \$55,622.00 | \$48,413.94 | \$62,400.00 |
| 2-6860-015-181- | LOCAL SUPPLEMENT | \$7,689.00 | \$5,142.78 | \$8,736.00 |
| 2-6860-015-187- | SALARY DIFFERENTIAL | \$0.00 | \$0.00 | \$7,488.00 |
| 2-6860-015-211- | EMPLOYER'S SOC SECURITY | \$5,703.00 | \$4,101.79 | \$6,015.00 |
| 2-6860-015-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$17,064.00 | \$12,003.78 | \$19,263.00 |
| 2-6860-015-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$3,779.62 | \$7,397.00 |
| 2-6860-015-232- | WORKERS' COMPENSATION | \$808.00 | \$650.06 | \$786.00 |
| | Total Paid by Local Current Expense Fund | \$3,092,580.00 | \$2,893,947.79 | \$5,033,820.00 |
| | | | | |
| | Total Paid by All Funds | \$3,368,086.00 | \$3,169,453.79 | \$5,033,841.00 |



PRC 016

Summer Reading Camps

The funding for the Summer Reading Camps began with the funding for the Excellent Public Schools Act (FY 2013-2014) and continues as part of the most recent revision of the Excellent Public Schools Act in 2021. Funding for summer reading camps is typically allotted in the spring prior to the summer camp.

Reading Camp Legislative Definition (from October, 2021 Read to Achieve Implementation Guide)

"Reading camp" means an additional educational program outside of the instructional calendar provided by the local school administrative unit as a literacy intervention that shall be offered to (i) any third grade student who does not demonstrate reading proficiency and (ii) any second grade student who demonstrates difficulty with reading development. Local school administrative units may offer a reading camp as a literacy intervention to any first grade student who demonstrates difficulty with reading development. Parents or guardians of the student offered a reading camp as a literacy intervention shall make the final decision regarding the student's reading camp attendance.

Reading Camp Requirements

Reading camps shall meet the following requirements:

- (1) Offer at least 72 hours of reading instruction to yield positive reading outcomes for participants.
- (2) Be taught by compensated, licensed teachers selected based on demonstrated student outcomes in reading proficiency or in improvement of difficulties with reading development.
- (3) Allow volunteer mentors to read with students at times other than during the 72 hours of reading instruction.
- (4) Be provided as outlined in the local school administrative unit's literacy intervention plan.

Funds provided for reading camps that are contained in Section 7A.1 of S.L. 2012-142 shall be used only for reading camps.

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| PRC 016 - Summer Reading Camps | | | | |
|---------------------------------------|--------------------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-016-126- | SALARY - EXTENDED CONTRACTS | \$135,684.00 | \$135,683.68 | \$111,725.00 |
| 1-5110-016-198- | SALARY - TUTORS | \$0.00 | \$0.00 | \$28,670.04 |
| 1-5110-016-211- | EMPLOYER'S SOC SECURITY | \$9,841.00 | \$9,841.47 | \$10,402.90 |
| 1-5110-016-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$29,765.00 | \$29,764.85 | \$30,230.75 |
| 1-5110-016-411- | SUPPLIES | \$0.00 | \$0.00 | \$60,127.31 |
| 1-5350-016-198- | TUTORIAL STIPEND | \$91,619.41 | \$0.00 | \$0.00 |
| 1-5350-016-211- | EMPLOYER'S SOC SECURITY | \$7,547.71 | \$0.00 | \$0.00 |
| 1-5350-016-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$25,219.70 | \$0.00 | \$0.00 |
| 1-5350-016-411- | SUPPLIES | \$167,044.90 | \$50,275.33 | \$0.00 |
| 1-5360-016-126- | SUMMER READING CAMP TEACHER | \$54,749.94 | \$54,749.94 | \$0.00 |
| 1-5360-016-211- | SOCIAL SECURITY-SUMMER READING CAMP | \$4,188.34 | \$4,188.34 | \$0.00 |
| | Total Paid by State Allotment | \$525,660.00 | \$284,503.61 | \$241,156.00 |
| Total Appropriations | | | | |



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.

Facilitating a comprehensive global education program is one of the top four priorities for Buncombe County Schools. To advance this priority, BCS has a world language program that includes Mandarin Chinese. In addition, Spanish dual immersion programs are available in a number of the elementary and intermediate schools in the District. The District hires many international teachers to staff these programs. BCS partners with state-approved teacher exchange programs, such as Educational Partners International and Participate, to employ international teachers. The teaching positions are then converted to dollars that are deposited into PRC 020. In the 2022-23 school year, BCS plans to employ 35 teachers in this program

| PRC 020 - Foreign Exchange Teachers | | | | |
|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-020-124- | VIF TEACHER | \$1,360,653.00 | \$1,360,653.08 | \$0.00 |
| 1-5110-020-129- | AMOUNT HELD HARMLESS | \$8,900.00 | \$8,899.65 | \$0.00 |
| 1-5110-020-162- | SUBSTITUTE PAY - REGULAR ABSENCE | \$8,286.00 | \$8,286.00 | \$0.00 |
| 1-5110-020-167- | TEACHER ASSISTANT SUBSTITUTE | \$11,999.00 | \$11,999.35 | \$0.00 |
| 1-5110-020-211- | EMPLOYERS SOCIAL SECURITY | \$85,541.00 | \$85,541.45 | \$0.00 |
| 1-5110-020-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,707.00 | \$2,706.74 | \$0.00 |
| 1-5114-020-167- | TEACHER ASSISTANT SUBSTITUTE | \$165.00 | \$164.93 | \$0.00 |
| 1-5114-020-211- | EMPLOYERS SOCIAL SECURITY | \$13.00 | \$12.63 | \$0.00 |
| 1-5114-020-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$40.00 | \$39.75 | \$0.00 |
| 1-5114-020-319- | VIF CONTRACT EDUCATOR FEES | \$707,890.00 | \$707,889.84 | \$0.00 |
| 1-5117-020-124- | FOREIGN EXCHANGE (VIF) | \$48,665.00 | \$48,665.00 | \$0.00 |
| 1-5117-020-129- | AMOUNT HELD HARMLESS | \$315.00 | \$315.00 | \$0.00 |
| 1-5117-020-211- | EMPLOYERS SOCIAL SECURITY | \$3,747.00 | \$3,746.97 | \$0.00 |
| 1-5134-020-124- | FOREIGN EXCHANGE (VIF) | \$135,656.00 | \$135,656.06 | \$0.00 |
| 1-5134-020-129- | AMOUNT HELD HARMLESS | \$653.00 | \$653.38 | \$0.00 |
| 1-5134-020-162- | SUBSTITUTE PAY - REGULAR ABSENCE | \$1,414.00 | \$1,414.51 | \$0.00 |
| 1-5134-020-211- | EMPLOYERS SOCIAL SECURITY | \$7,540.00 | \$7,539.66 | \$0.00 |
| | Total Paid by State Allotment | \$2,384,184.00 | \$2,384,184.00 | \$0.00 |

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|-----------------|---|-----------------------|-----------------------|---------------------|
| 2-5110-020-129- | HELD HARMLESS | \$947.00 | \$946.11 | \$0.00 |
| 2-5110-020-162- | SUBSTITUTE PAY - REGULAR ABSENCE | \$1,624.00 | \$1,624.50 | \$0.00 |
| 2-5110-020-167- | TEACHER ASSISTANT SUBSTITUTE | \$165.00 | \$164.94 | \$0.00 |
| 2-5110-020-181- | VIF TEACHERS - LOCAL SUPPLEMENT | \$147,641.00 | \$147,640.97 | \$176,079.00 |
| 2-5110-020-211- | EMPLOYERS SOCIAL SECURITY | \$7,980.00 | \$7,980.53 | \$13,470.00 |
| 2-5110-020-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$26.00 | \$25.83 | \$0.00 |
| 2-5110-020-232- | WORKERS' COMPENSATION PREMIUMS | \$1,259.00 | \$1,258.79 | \$1,761.00 |
| 2-5114-020-319- | OTHER PROFESSIONAL AND TECHNICAL SERV | \$139.00 | \$139.16 | \$0.00 |
| 2-5117-020-129- | HELD HARMLESS | \$30.00 | \$29.95 | \$0.00 |
| 2-5117-020-181- | LOCAL SUPPLEMENT - FOREIGN EXCHANGE (V | \$4,628.00 | \$4,627.95 | \$0.00 |
| 2-5117-020-211- | EMPLOYERS SOCIAL SECURITY | \$357.00 | \$356.35 | \$0.00 |
| 2-5117-020-232- | WORKERS' COMPENSATION PREMIUMS | \$39.00 | \$38.52 | \$0.00 |
| 2-5134-020-129- | HELD HARMLESS | \$316.00 | \$315.09 | \$0.00 |
| 2-5134-020-162- | SUBSTITUTE PAY - REGULAR ABSENCE | \$63.00 | \$62.51 | \$0.00 |
| 2-5134-020-181- | LOCAL SUPPLEMENT - FOREIGN EXCHANGE (V | \$14,428.00 | \$14,427.24 | \$10,585.00 |
| 2-5134-020-211- | EMPLOYERS SOCIAL SECURITY | \$829.00 | \$829.25 | \$810.00 |
| 2-5134-020-232- | WORKERS' COMPENSATION PREMIUMS | \$129.00 | \$128.66 | \$106.00 |
| | Total Paid by Local Current Expense Fund | \$180,600.00 | \$180,596.35 | \$202,811.00 |
| | | | | |
| | Total Paid by All Funds | \$2,564,784.00 | \$2,564,780.35 | \$202,811.00 |



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.

The state has granted flexibility to LEA's to move this funding to PRC 010 mentioned above to pay for a broader range of teachers. While the funds are moved to PRC 010 the individuals that were being paid from these funds have been moved to PRC 001 because they are typically higher paid. We are able to use this flexibility to transfer the most expensive employees to position allotments and pay the less expensive with dollar allotments.

| PRC 024 - Disadvantaged Student Supplement Funding | | | | |
|--|------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-024-121- | SALARY - TEACHER | \$0.00 | \$0.00 | \$878,507.00 |
| Total Paid by State Allotment | | \$0.00 | \$0.00 | \$878,507.00 |



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 10th 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.

In fiscal year 15-16, the formula for instructional assistants changed from \$772.07 per K-3 ADM to more of an allotment-based approach. Currently, the state allocates instructional assistants by a ratio that was determined to be 2 instructional assistants for every 3 kindergarten classrooms, 1 instructional assistant for every 2 first and second grade classrooms, and 1 instructional assistant for every 3 third grade classrooms. While the State calculates positions for this category, the allotment is still a dollar allotment, the allotted number of instructional assistant positions was multiplied by \$42,760 to calculate the initial allotment.

| PRC 027 - Instructional Assistants | | | | |
|------------------------------------|---|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-027-142- | K-3 INSTRUCTIONAL ASST-REGULAR EDUCATIO | \$3,622,393.00 | \$3,622,392.76 | \$4,389,603.00 |
| 1-5110-027-167- | TEACHER ASSISTANT SUB FOR REG TCH | \$204,404.00 | \$204,403.58 | \$0.00 |
| 1-5110-027-199- | INSTRUCTIONAL ASST OVERTIME | \$34,918.00 | \$34,917.71 | \$0.00 |
| 1-5110-027-211- | EMPLOYER'S SOC SECURITY | \$269,863.00 | \$269,862.57 | \$335,805.00 |
| 1-5110-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$859,221.00 | \$859,220.73 | \$1,075,453.00 |
| 1-5110-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$974,141.00 | \$974,140.75 | \$1,231,388.00 |
| 1-5117-027-167- | TEACHER ASST SUB FOR REG TCH | \$6,584.00 | \$6,584.40 | \$0.00 |
| 1-5117-027-211- | EMPLOYER'S SOCIAL SECURITY | \$494.00 | \$493.82 | \$0.00 |
| 1-5117-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,504.00 | \$1,503.65 | \$0.00 |
| 1-5117-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$356.00 | \$355.75 | \$0.00 |
| 1-5132-027-167- | TEACHER ASST SUB FOR REG TCH | \$3,458.00 | \$3,458.20 | \$0.00 |
| 1-5132-027-211- | EMPLOYER'S SOCIAL SECURITY | \$239.00 | \$239.34 | \$0.00 |
| 1-5132-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$744.00 | \$744.12 | \$0.00 |

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|-----------------|--|-----------------------|-----------------------|-----------------------|
| 1-5133-027-167- | TEACHER ASST SUB FOR REG TCH | \$3,793.00 | \$3,793.40 | \$0.00 |
| 1-5133-027-211- | EMPLOYER'S SOCIAL SECURITY | \$195.00 | \$194.63 | \$0.00 |
| 1-5133-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$556.00 | \$556.50 | \$0.00 |
| 1-5133-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$100.00 | \$99.66 | \$0.00 |
| 1-5134-027-167- | TEACHER ASST SUB FOR REG TCH | \$82.00 | \$82.47 | \$0.00 |
| 1-5134-027-211- | EMPLOYER'S SOCIAL SECURITY | \$6.00 | \$6.30 | \$0.00 |
| 1-5134-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$20.00 | \$19.88 | \$0.00 |
| 1-5210-027-142- | TEACHER ASST SUB FOR EC TCH | \$82.00 | \$82.47 | \$0.00 |
| 1-5210-027-211- | EMPLOYER'S SOCIAL SECURITY | \$6.00 | \$6.30 | \$0.00 |
| 1-5210-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$20.00 | \$19.88 | \$0.00 |
| 1-5212-027-165- | SUBSTITUTE FOR TA-INTENSIVE INTERVENTION | \$87.00 | \$87.29 | \$0.00 |
| 1-5212-027-167- | TEACHER ASSISTANT SUB FOR REG TCH SC | \$1,482.00 | \$1,482.24 | \$0.00 |
| 1-5212-027-211- | EMPLOYER'S SOC SECURITY | \$120.00 | \$120.04 | \$0.00 |
| 1-5212-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$353.00 | \$353.30 | \$0.00 |
| 1-5212-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$1,566.00 | \$1,565.88 | \$0.00 |
| 1-5213-027-167- | TEACHER ASST SUB FOR REG TCH | \$1,732.00 | \$1,731.77 | \$0.00 |
| 1-5213-027-211- | EMPLOYER'S SOCIAL SECURITY | \$127.00 | \$127.21 | \$0.00 |
| 1-5213-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$119.00 | \$119.25 | \$0.00 |
| 1-5810-027-142- | K-3 INSTRUCTIONAL ASST-REG ED CLASSROOM | \$109,284.00 | \$109,284.35 | \$0.00 |
| 1-5810-027-199- | OVERTIME | \$12.00 | \$11.97 | \$0.00 |
| 1-5810-027-211- | EMPLOYER'S SOC SECURITY | \$7,858.00 | \$7,858.41 | \$0.00 |
| 1-5810-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$25,442.00 | \$25,441.62 | \$0.00 |
| 1-5810-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$40,673.00 | \$40,672.91 | \$0.00 |
| 1-5861-027-146- | SCHOOL-BASED SPECIALIST | \$268,158.00 | \$268,157.84 | \$0.00 |
| 1-5861-027-199- | SCHOOL-BASED SPECIALIST OVERTIME | \$4,534.00 | \$4,534.23 | \$0.00 |
| 1-5861-027-211- | EMPLOYER'S SOC SECURITY | \$19,381.00 | \$19,380.47 | \$0.00 |
| 1-5861-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$63,160.00 | \$63,160.13 | \$0.00 |
| 1-5861-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$65,960.00 | \$65,959.22 | \$0.00 |
| | Total Paid by State Allotment | \$6,593,227.00 | \$6,593,227.00 | \$7,032,249.00 |
| 2-5110-027-142- | INSTRUCTIONAL ASSISTANT - REGULAR ED | \$1,203,407.00 | \$777,104.57 | \$1,054,889.00 |
| 2-5110-027-165- | SUBSTITUTE FOR TA-INTENSIVE INTERVENTION | \$11,917.00 | \$11,916.16 | \$0.00 |
| 2-5110-027-167- | TA AS SUB FOR REGULAR TEACHER ABSENCE | \$1,151.00 | \$1,150.23 | \$0.00 |
| 2-5110-027-181- | LOCAL SUPPLEMENT | \$516,289.00 | \$495,570.92 | \$607,217.00 |
| 2-5110-027-184- | LONGEVITY PAY | \$1,718.00 | \$1,717.89 | \$682.00 |
| 2-5110-027-188- | ANNUAL LEAVE PAYOUT | \$1,654.00 | \$1,653.06 | \$0.00 |
| 2-5110-027-189- | SHORT TERM DISABILITY | \$3,940.00 | \$3,940.37 | \$0.00 |
| 2-5110-027-199- | INSTRUCTIONAL ASST OVERTIME | \$4,386.00 | \$4,385.50 | \$0.00 |
| 2-5110-027-211- | EMPLOYER'S SOC SECURITY | \$106,833.00 | \$91,745.23 | \$127,203.00 |
| 2-5110-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$307,886.00 | \$277,830.07 | \$388,627.00 |
| 2-5110-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$280,321.00 | \$222,821.39 | \$297,267.00 |
| 2-5110-027-232- | WORKERS' COMPENSATION | \$14,245.00 | \$10,983.13 | \$16,628.00 |
| 2-5210-027-188- | ANNUAL LEAVE PAYOUT | \$150.00 | \$149.64 | \$0.00 |
| 2-5212-027-211- | EMPLOYER'S SOC SECURITY | \$11.00 | \$11.45 | \$0.00 |
| 2-5212-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$32.00 | \$32.44 | \$0.00 |
| 2-5212-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$4,176.00 | \$4,175.68 | \$0.00 |
| 2-5212-027-232- | WORKERS' COMPENSATION | \$29.00 | \$28.85 | \$0.00 |
| 2-5404-027-146- | SCHOOL CLERICAL ASSISTANTS | \$697,146.00 | \$650,733.03 | \$834,802.00 |
| 2-5404-027-181- | LOCAL SUPPLEMENT | \$75,958.00 | \$73,010.47 | \$89,908.00 |
| 2-5404-027-184- | LONGEVITY PAY | \$7,313.00 | \$6,709.68 | \$8,619.00 |
| 2-5404-027-188- | ANNUAL LEAVE PAYOUT | \$2,070.00 | \$2,069.34 | \$0.00 |
| 2-5404-027-199- | SCHOOL CLERICAL ASSISTANT OVERTIME | \$10,453.00 | \$10,453.25 | \$0.00 |
| 2-5404-027-211- | EMPLOYER'S SOC SECURITY | \$60,287.00 | \$50,880.10 | \$71,400.00 |
| 2-5404-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$169,941.00 | \$163,611.56 | \$216,894.00 |
| 2-5404-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$210,570.00 | \$182,326.76 | \$221,910.00 |
| 2-5404-027-232- | WORKERS' COMPENSATION | \$7,879.00 | \$6,131.82 | \$9,247.00 |

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|-----------------|---|------------------------|------------------------|------------------------|
| 2-5810-027-142- | MEDIA CENTER ASSISTANTS | \$283,362.00 | \$261,666.02 | \$457,807.00 |
| 2-5810-027-165- | TA AS SUB FOR REGULAR TEACHER ABSENCE | \$175.00 | \$174.58 | \$0.00 |
| 2-5810-027-181- | LOCAL SUPPLEMENT | \$43,542.00 | \$41,663.98 | \$49,306.00 |
| 2-5810-027-184- | LONGEVITY PAY | \$1,751.00 | \$1,522.11 | \$1,881.00 |
| 2-5810-027-188- | ANNUAL LEAVE PAYOUT | \$3,144.00 | \$3,143.25 | \$0.00 |
| 2-5810-027-199- | MEDIA ASSISTANT OVERTIME | \$419.00 | \$418.03 | \$0.00 |
| 2-5810-027-211- | EMPLOYER'S SOC SECURITY | \$25,176.00 | \$21,032.64 | \$38,938.00 |
| 2-5810-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$67,777.00 | \$63,539.29 | \$117,489.00 |
| 2-5810-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$91,256.00 | \$77,693.96 | \$106,835.00 |
| 2-5810-027-232- | WORKERS' COMPENSATION | \$3,291.00 | \$2,537.51 | \$5,090.00 |
| 2-5861-027-146- | COMPUTER LAB ASSISTANT | \$254,060.00 | \$233,096.09 | \$628,611.00 |
| 2-5861-027-165- | TA AS SUB FOR REGULAR TEACHER ABSENCE | \$950.00 | \$350.60 | \$0.00 |
| 2-5861-027-181- | LOCAL SUPPLEMENT | \$57,666.00 | \$56,294.13 | \$65,001.00 |
| 2-5861-027-184- | LONGEVITY PAY | \$2,360.00 | \$2,359.38 | \$2,042.00 |
| 2-5861-027-188- | ANNUAL LEAVE PAYOUT | \$2,639.00 | \$2,638.13 | \$0.00 |
| 2-5861-027-189- | SHORT TERM DISABILITY | \$3,941.00 | \$3,940.37 | \$0.00 |
| 2-5861-027-199- | COMPUTER LAB ASSISTANT OVERTIME | \$1,103.00 | \$1,102.02 | \$0.00 |
| 2-5861-027-211- | EMPLOYER'S SOC SECURITY | \$24,026.00 | \$19,955.85 | \$53,218.00 |
| 2-5861-027-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$68,998.00 | \$61,941.92 | \$159,998.00 |
| 2-5861-027-231- | EMPLOYER-PAID HEALTH INSURANCE | \$80,719.00 | \$71,518.53 | \$146,433.00 |
| 2-5861-027-232- | WORKERS' COMPENSATION | \$3,144.00 | \$2,554.67 | \$6,957.00 |
| | Total Paid by Local Current Expense Fund | \$4,719,261.00 | \$3,980,285.65 | \$5,784,899.00 |
| | | | | |
| | Total Paid by All Funds | \$11,312,488.00 | \$10,573,512.65 | \$12,817,148.00 |



PRC 028

Bonus for Highly Qualified NC

This supplement is for new graduates entering the teaching force who had a GPA of 3.75 or higher and met certain a certain score on edTPA or PPAT assessments.

A highly qualified graduate is paid a monthly supplement of the equivalent of the difference in salary of a Bachelor level teacher with zero years of experience and

- 3 years of experience, if teaching in a low performing school for the first 3 years of employment.
- 2 years of experience, if licensed and teaching in EC, science, technology, engineering or mathematics for the first 2 years of employment.
- 1 year of experience, for all others for the first year of employment.

| PRC 028 - Bonus for Highly Qualified NC | | | | |
|---|--------------------------------------|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-028-181- | SUPPLEMENTARY PAY | \$15,150.00 | \$15,150.00 | \$10,100.00 |
| 1-5110-028-211- | EMPLOYER'S SOC SEC - REGULAR | \$1,159.00 | \$1,158.89 | \$773.00 |
| 1-5110-028-221- | EMPLOYER'S RETIREMENT - REGULA | \$3,506.00 | \$3,505.90 | \$2,475.00 |
| 1-5210-028-181- | SUPPLEMENTARY PAY | \$2,020.00 | \$2,020.00 | \$0.00 |
| 1-5210-028-211- | EMPLOYER'S SOC SEC - REGULAR | \$154.00 | \$154.52 | \$0.00 |
| 1-5210-028-221- | EMPLOYER'S RETIREMENT - REGULA | \$463.00 | \$462.61 | \$0.00 |
| | Total Paid by State Allotment | \$22,452.00 | \$22,451.92 | \$13,348.00 |



PRC 029

Behavioral Support

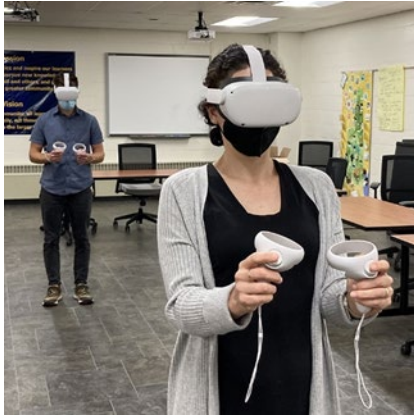
This allotment was originally named after the student who was the subject of a class action suit against the state: “Willie M”. The allotment targets the most severely behaviorally and emotionally impaired students. Applications are submitted for these funds in the spring, and allotments are typically made in the late summer immediately prior to the 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 allocated across the state, some unfunded requests have the chance of being at least partially funded later 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 | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5210-029-129- | AMOUNT HELD HARMLESS | \$1,234.00 | \$1,233.89 | \$0.00 |
| 1-5210-029-131- | BEHAVIORAL OUTREACH SPECIALIST | \$103,438.00 | \$103,437.98 | \$0.00 |
| 1-5210-029-142- | WILLIE M ASSISTANT | \$80,700.00 | \$80,699.85 | \$0.00 |
| 1-5210-029-163- | SUB PAY - STAFF DEVELOPMENT | \$3,156.51 | \$3,156.51 | \$0.00 |
| 1-5210-029-199- | OVERTIME | \$347.00 | \$347.41 | \$0.00 |
| 1-5210-029-211- | EMPLOYER'S SOC SECURITY-WILLIE M ASSIST | \$13,819.48 | \$13,819.16 | \$0.00 |
| 1-5210-029-221- | EMPLOYER'S RET CONTRIB -WILLIE M ASSIST | \$41,210.33 | \$41,210.30 | \$0.00 |
| 1-5210-029-231- | EMPLOYER-PAID HEALTH IN-WILLIE M ASSIST | \$41,758.00 | \$41,757.97 | \$0.00 |
| 1-5210-029-411- | SUPPLIES | \$1,031.68 | \$1,031.68 | \$0.00 |
| 1-5216-029-142- | WILLIE M ASSISTANT | \$4,052.00 | \$4,051.68 | \$0.00 |
| 1-5216-029-211- | EMPLOYER'S SOC SECURITY-WILLIE M ASSIST | \$305.00 | \$305.35 | \$0.00 |
| 1-5216-029-221- | EMPLOYER'S RET CONTRIB -WILLIE M ASSIST | \$878.00 | \$878.42 | \$0.00 |
| 1-5216-029-231- | EMPLOYER-PAID HEALTH IN-WILLIE M ASSIST | \$2,610.00 | \$2,609.80 | \$0.00 |
| | Total Paid by State Allotment | \$294,540.00 | \$294,540.00 | \$0.00 |
| 2-5210-029-129- | HELD HARMLESS | \$304.00 | \$303.60 | \$0.00 |
| 2-5210-029-142- | WILLIE M ASSISTANT | \$40,841.00 | \$40,840.58 | \$66,103.00 |
| 2-5210-029-181- | SUPPLEMENT-CHILDREN W/ DISABILITIES CURF | \$25,538.00 | \$25,537.56 | \$21,052.00 |
| 2-5210-029-184- | LONGEVITY | \$483.00 | \$483.44 | \$0.00 |
| 2-5210-029-188- | ANNUAL LEAVE PAYOFF | \$180.00 | \$180.07 | \$0.00 |
| 2-5210-029-211- | SOC SECURITY-CHILDREN W/ DISABILITIES | \$5,045.00 | \$5,045.34 | \$6,667.00 |
| 2-5210-029-221- | RETIREMENT-CHILDREN W/ DISABILITIES | \$14,860.00 | \$14,859.92 | \$21,353.00 |
| 2-5210-029-231- | EMPLOYER-PAID HEALTH INSURANCE | \$14,843.00 | \$15,491.05 | \$22,191.00 |
| 2-5210-029-232- | CHILDREN W/DISABILITIES - WORKERS' COMPE | \$520.00 | \$519.51 | \$872.00 |
| 2-5210-029-311- | CONTRACTED SERVICES | \$127.00 | \$126.73 | \$0.00 |

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|-----------------|---|---------------------|---------------------|---------------------|
| 2-5216-029-142- | ASSISTANT | \$113.00 | \$113.27 | \$0.00 |
| 2-5216-029-181- | LOCAL SUPPLEMENT | \$562.00 | \$562.25 | \$0.00 |
| 2-5216-029-211- | EMPLOYER'S FICA | \$52.00 | \$51.69 | \$0.00 |
| 2-5216-029-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$149.00 | \$149.18 | \$0.00 |
| 2-5216-029-231- | EMPLOYER'S HOSPITALIZATION | \$0.00 | \$0.00 | \$0.00 |
| 2-5218-029-232- | WORKERS' COMPENSATION PREMIUMS | \$6.00 | \$6.10 | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$103,623.00 | \$104,270.29 | \$138,238.00 |
| | | | | |
| | Total Paid by All Funds | \$398,163.00 | \$398,810.29 | \$138,238.00 |



PRC 030

Digital Learning Initiative Grant

Buncombe County Schools received an Emerging New Technology grant to purchase sets of Oculus 2 headsets, controller iPads and VR apps for each Intermediate, Middle, and High School. Teams of instructional staff are designing and sharing lessons to integrate the use of VR into the classroom. Our goal for the DLI Grant from DPI is to provide students opportunities for Virtual Reality(VR) experiences to interact with curriculum content through VR headsets. These VR experiences will provide context for unfamiliar geographical locations, cultures, and settings impossible to visit otherwise in order to associate new knowledge to concrete images, physical surroundings, and real-life examples. This project will address both the NC Digital Learning Standards for Students and the NC Digital Learning Competencies for Teachers.

| PRC 030 - Digital Learning Initiative Grant | | | | |
|---|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5860-030-312- | DIGITAL LEARNING - WORKSHOPS | \$0.00 | \$0.00 | \$1,000.00 |
| 1-5860-030-418- | DIGITAL LEARNING - SOFTWARE AND SUPPLIES | \$0.00 | \$0.00 | \$1,000.00 |
| 1-5860-030-462- | DIGITAL LEARNING - EQUIPMENT | \$0.00 | \$0.00 | \$48,000.00 |
| | Total Paid by State Allotment | \$0.00 | \$0.00 | \$50,000.00 |



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. Previously the cap has been to 12.75% of the projected ADM for the coming year, the new state budget increases this cap to 13% of the allotted ADM. The December 1 headcount generates federal funding.

These funds address almost every area of need within special education programs. Because we cannot bill Medicaid for staff who are paid from federal sources, all therapists (Occupational, Physical, and Speech Language) are typically paid from State PRC 032 so that we can bill Medicaid for their services. Occupants of these positions usually have advanced degrees and are relatively expensive. The majority of our special education teachers are also paid from this source. In recent years, the cost of nursing services for students that require a full-time nurse with them throughout the school day has grown - currently seven students require this service, which we contract through home health providers. PRC 032 also supports psychologists and Program Specialists who provide support in the schools for administration 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 travel for itinerant staff. Positions unable to be paid from State PRC 032 are paid by local funds. In addition, an Exceptional Children Program Manager and an Exceptional Children Transition Specialist are funded locally. They oversee Job Coaches, Behavior Outreach, Homebound, Program Specialists, Exceptional Children Curriculum Coaches and all related service providers.

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 of school aged students are served in the regular setting. Over ninety-four percent of preschool students with disabilities are served in settings with typically developing peers. Related services are provided to support students in accessing their special education services.

Special Education services are delivered by 1 audiologist, approximately 200 certified teachers, 8 behavior specialists, 14 program specialists, 160 teacher assistants, 5 combined interpreters and language facilitators, 4 physical therapists, 13 occupational therapists, 22 school psychologists, 41 speech language therapists, 1 director, and 2 office support personnel.

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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 1 Director and 1 Assistant Director. The PEP serves both Asheville City and Buncombe County students and averages between 165-190 students.

Below is the 2022-23 allotment formula from DPI for Children with Disabilities:

| | | |
|-------------|--|---|
| School Aged | Child count is comprised of the lesser of the December 1 children with disabilities child count, or 13% of the allotted ADM. | \$5,275.72 per funded child count |
| Preschool | Each local education agency receives a base amount equal to the average salary of a classroom teacher plus benefits, and the remainder is distributed based on the December 1 child count of ages 3, 4, and pre-K5 children with disabilities. | Base Amount \$74,894 per LEA; Per child average amount \$3,803.89 |

| PRC 032 - Children with Special Needs | | | | |
|---------------------------------------|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5210-032-121- | TEACHER | \$1,426,432.00 | \$1,426,431.82 | \$1,760,720.00 |
| 1-5210-032-129- | AMOUNT HELD HARMLESS | \$26,563.00 | \$26,562.71 | \$0.00 |
| 1-5210-032-131- | EXCEPTIONAL CHILD UNITWIDE SPECIALIST | \$303,723.00 | \$303,722.93 | \$368,690.00 |
| 1-5210-032-135- | LEAD TEACHER/SPECIALIST CHILDREN/DISABIL | \$156,076.00 | \$156,076.55 | \$234,340.00 |
| 1-5210-032-162- | SUBSTITUTE - REG ABSENCE | \$19,501.00 | \$19,500.50 | \$15,000.00 |
| 1-5210-032-163- | SUBSTITUTE - STAFF DEVELOPMENT | \$163.00 | \$162.50 | \$0.00 |
| 1-5210-032-165- | SUBSTITUTE - NON-TEACHING | \$0.00 | \$0.00 | \$5,000.00 |
| 1-5210-032-167- | TCHR ASST SUB - REG ABSENCE | \$987.00 | \$987.44 | \$0.00 |
| 1-5210-032-211- | EMPLOYER'S SOC SECURITY-CHILDREN/DISAB | \$139,262.00 | \$139,262.41 | \$180,827.00 |
| 1-5210-032-221- | EMPLOYER'S RET CONTRIB -CHILDREN/DISABIL | \$427,150.00 | \$427,149.78 | \$564,198.00 |
| 1-5210-032-231- | EMPLOYER-PAID HEALTH IN-CHILDREN/DISABIL | \$244,498.00 | \$244,497.91 | \$301,016.00 |
| 1-5210-032-311- | CONTRACTED SERVICES-CHILDREN WITH DISA | \$72,947.00 | \$72,947.74 | \$96,355.00 |
| 1-5210-032-462- | COMPUTER EQUIPMENT - INVENTORIED | \$1,547.00 | \$1,547.22 | \$5,000.00 |
| 1-5211-032-121- | HOMEBOUND TEACHER - SPECIAL ED | \$28,787.00 | \$28,787.50 | \$29,700.00 |
| 1-5211-032-129- | AMOUNT HELD HARMLESS | \$188.00 | \$187.50 | \$0.00 |
| 1-5211-032-211- | SOCIAL SECURITY HOMEBOUND TCH SPEC ED | \$2,217.00 | \$2,216.59 | \$2,272.00 |
| 1-5212-032-121- | INSTRUCTOR-SELF CONTAINED DISABIL CLASS | \$1,709,113.00 | \$1,709,113.44 | \$1,772,580.00 |
| 1-5212-032-129- | INSTRUCTOR-SELF CONTAINED DISABIL CLASS | \$20,424.00 | \$20,424.03 | \$0.00 |
| 1-5212-032-162- | SUBSTITUTE--SELF CONTAINED DISABIL CLASS | \$16,142.00 | \$16,141.50 | \$0.00 |
| 1-5212-032-167- | TEACHER ASST. SUB (SELF CONTAINED CLASS | \$2,468.00 | \$2,467.55 | \$0.00 |
| 1-5212-032-211- | EMPLOYER'S SOC SECURITY-SELF CONTAINED | \$121,178.00 | \$121,178.07 | \$135,602.00 |
| 1-5212-032-221- | EMPLOYER'S RET CONTRIB -SELF CONTAINED | \$397,121.00 | \$397,121.45 | \$434,282.00 |
| 1-5212-032-231- | EMPLOYER-PAID HEALTH IN-SELF CONTAINED | \$226,270.00 | \$226,269.83 | \$228,895.00 |

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|-----------------|---|----------------|----------------|----------------|
| 1-5213-032-121- | RESOURCE TEACHER (CHILDREN/DISABILITIES) | \$2,370,095.00 | \$2,370,095.02 | \$2,565,285.00 |
| 1-5213-032-129- | AMOUNT HELD HARMLESS | \$31,523.00 | \$31,523.44 | \$0.00 |
| 1-5213-032-162- | SUB-REG TEACHER ABSENCE - RESOURCE CL | \$38,260.00 | \$38,259.50 | \$0.00 |
| 1-5213-032-167- | TEACHER ASST. SUB (CHILDREN/DISABILITIES) | \$6,568.00 | \$6,568.37 | \$0.00 |
| 1-5213-032-211- | EMPLOYER'S SOC SECURITY-RESOURCE CLAS | \$175,160.00 | \$175,160.05 | \$196,244.00 |
| 1-5213-032-221- | EMPLOYER'S RET CONTRIB -RESOURCE CLASS | \$548,883.00 | \$548,882.73 | \$618,160.00 |
| 1-5213-032-231- | EMPLOYER-PAID HEALTH IN-RESOURCE CLASS | \$304,147.00 | \$304,147.08 | \$342,453.00 |
| 1-5214-032-121- | TEACHER OF HEARING/VISUALLY IMPAIRED | \$90,501.00 | \$90,500.97 | \$99,000.00 |
| 1-5214-032-129- | AMOUNT HELD HARMLESS | \$933.00 | \$933.00 | \$0.00 |
| 1-5214-032-211- | EMPLOYER'S SOC SECURITY-HEARING/VISUAL | \$6,747.00 | \$6,746.78 | \$7,574.00 |
| 1-5214-032-221- | EMPLOYER'S RET CONTRIB -HEARING/VISUAL I | \$20,973.00 | \$20,973.18 | \$24,255.00 |
| 1-5214-032-231- | EMPLOYER-PAID HEALTH IN-HEARING/VISUAL I | \$14,038.00 | \$14,037.84 | \$14,794.00 |
| 1-5215-032-129- | AMOUNT HELD HARMLESS | \$2,779.00 | \$2,778.96 | \$0.00 |
| 1-5215-032-131- | PROGRAM PLACEMENTS SPECIALIST | \$317,563.00 | \$317,562.70 | \$298,316.00 |
| 1-5215-032-211- | EMPLOYER'S SOC SECURITY-PROGRAM PLACI | \$22,280.00 | \$22,280.10 | \$22,821.00 |
| 1-5215-032-221- | EMPLOYER'S RET CONTRIB -PROGRAM PLACE | \$73,844.00 | \$73,844.04 | \$73,087.00 |
| 1-5215-032-231- | EMPLOYER-PAID HEALTH IN-PROGRAM PLACE | \$43,283.00 | \$43,283.34 | \$36,985.00 |
| 1-5218-032-121- | EXCEPTIONAL CHILDREN TEACHER | \$100,100.00 | \$100,100.00 | \$54,000.00 |
| 1-5218-032-129- | AMOUNT HELD HARMLESS | \$1,150.00 | \$1,150.00 | \$0.00 |
| 1-5218-032-162- | SUB-REGULAR TEACHER ABSENCE | \$125.00 | \$125.00 | \$0.00 |
| 1-5218-032-211- | EMPLOYER'S SOC SECURITY-THERAPEUTIC CL | \$7,119.00 | \$7,119.25 | \$4,131.00 |
| 1-5218-032-221- | EMPLOYER'S RET CONTRIB -THERAPEUTIC CLF | \$23,192.00 | \$23,192.46 | \$13,230.00 |
| 1-5218-032-231- | EMPLOYER-PAID HEALTH THERESOURCE CLAS | \$14,038.00 | \$14,037.84 | \$7,397.00 |
| 1-5220-032-145- | OCCUPATIONAL THERAPIST | \$556,896.00 | \$556,896.06 | \$596,190.00 |
| 1-5220-032-199- | OVERTIME PAY | \$28.00 | \$28.01 | \$0.00 |
| 1-5220-032-211- | EMPLOYER'S SOC SECURITY-OCCUPATNL THE | \$40,618.00 | \$40,617.70 | \$45,609.00 |
| 1-5220-032-221- | EMPLOYER'S RET CONTRIB -OCCUPATNL THER | \$124,490.00 | \$124,489.62 | \$146,067.00 |
| 1-5220-032-231- | EMPLOYER-PAID HEALTH IN-OCCUPATNL THER | \$56,151.00 | \$56,151.36 | \$73,970.00 |
| 1-5230-032-121- | PRESCHOOL TEACHER | \$200,900.00 | \$200,900.00 | \$209,600.00 |
| 1-5230-032-129- | AMOUNT HELD HARMLESS | \$2,042.00 | \$2,042.40 | \$0.00 |
| 1-5230-032-162- | SUB-REGULAR TEACHER ABSENCE | \$500.00 | \$500.00 | \$0.00 |
| 1-5230-032-211- | PRESCHOOL TEACHER SOCIAL SECURITY | \$14,909.00 | \$14,909.01 | \$16,034.00 |
| 1-5230-032-221- | PRESCHOOL TEACHER RETIREMENT | \$46,576.00 | \$46,576.43 | \$51,352.00 |
| 1-5230-032-231- | PRESCHOOL TEACHER HEALTH INSURANCE | \$25,872.00 | \$25,871.60 | \$29,588.00 |
| 1-5231-032-121- | PRESCHOOL CHILDREN/DISABIL TEACHER | \$52,340.00 | \$52,340.00 | \$54,000.00 |
| 1-5231-032-129- | AMOUNT HELD HARMLESS | \$340.00 | \$340.00 | \$0.00 |
| 1-5231-032-211- | EMPLOYER'S SOC SECURITY-PRE-SCHOOL DIS | \$3,843.00 | \$3,843.03 | \$4,131.00 |
| 1-5231-032-221- | EMPLOYER'S RET CONTRIB -PRE-SCHOOL DISA | \$12,067.00 | \$12,066.69 | \$13,230.00 |
| 1-5231-032-231- | EMPLOYER-PAID HEALTH IN-PRE-SCHOOL DISA | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5232-032-121- | SELF-CONTAINED PRE-SCHOOL DISAB TEACHE | \$50,325.00 | \$50,325.00 | \$52,000.00 |
| 1-5232-032-129- | AMOUNT HELD HARMLESS | \$325.00 | \$325.00 | \$0.00 |
| 1-5232-032-211- | EMPLOYER'S SOC SECURITY-SELF CONTAIN P | \$3,814.00 | \$3,813.51 | \$3,978.00 |
| 1-5232-032-221- | EMPLOYER'S RET CONTRIB -SELF CONTAIN PR | \$11,602.00 | \$11,601.64 | \$12,740.00 |
| 1-5232-032-231- | EMPLOYER-PAID HEALTH IN-SELF CONTAIN PR | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5235-032-121- | PRE-SCHOOL DISAB PROGRAM PLACEMENT S | \$24,181.00 | \$24,181.50 | \$0.00 |
| 1-5235-032-129- | AMOUNT HELD HARMLESS | \$158.00 | \$157.50 | \$0.00 |
| 1-5235-032-211- | EMPLOYER'S SOC SECURITY-PRE-SCHOOL PR | \$1,862.00 | \$1,861.93 | \$0.00 |
| 1-5240-032-129- | AMOUNT HELD HARMLESS | \$7,289.00 | \$7,289.34 | \$0.00 |
| 1-5240-032-132- | SALARY - INSTRUCTIONAL SUPPORT | \$212,882.00 | \$212,882.26 | \$247,770.00 |
| 1-5240-032-211- | EMPLOYER'S FICA | \$15,891.00 | \$15,891.12 | \$18,954.00 |
| 1-5240-032-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$43,324.00 | \$43,323.78 | \$44,463.00 |
| 1-5240-032-231- | EMPLOYER'S HOSPITALIZATION | \$24,971.00 | \$24,971.46 | \$22,191.00 |
| 1-5240-032-411- | SPEECH SUPPLIES | \$2,261.00 | \$2,261.14 | \$0.00 |
| 1-5241-032-129- | AMOUNT HELD HARMLESS | \$24,649.00 | \$24,649.36 | \$0.00 |
| 1-5241-032-132- | SPEECH TEACHER (BOARD LICENSED) | \$610,278.00 | \$610,277.94 | \$778,608.00 |
| 1-5241-032-211- | EMPLOYER'S SOC SECURITY-SPEECH (BD LICN | \$45,410.00 | \$45,410.20 | \$59,564.00 |
| 1-5241-032-221- | EMPLOYER'S RET CONTRIB -SPEECH (BD LICN | \$145,743.00 | \$145,742.77 | \$183,708.00 |
| 1-5241-032-231- | EMPLOYER-PAID HEALTH IN-SPEECH (BD LICN | \$80,728.00 | \$80,728.00 | \$83,942.00 |
| 1-5241-032-318- | SPEECH AND LANGUAGES SERVICES CONTRA | \$60,615.00 | \$60,615.00 | \$0.00 |

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| 1-5242-032-129 | AMOUNT HELD HARMLESS | \$2,660.00 | \$2,660.00 | \$0.00 |
| 1-5242-032-132 | SPEECH TEACHER-NOT BOARD LICENSED | \$56,698.00 | \$56,697.72 | \$60,700.00 |
| 1-5242-032-211 | EMPLOYER'S SOC SECURITY- SPEECH/LANGU | \$4,163.00 | \$4,162.51 | \$4,644.00 |
| 1-5242-032-221 | EMPLOYER'S RET CONTRIB - SPEECH/LANGUA | \$13,640.00 | \$13,639.76 | \$14,872.00 |
| 1-5242-032-231 | EMPLOYER-PAID HEALTH IN- SPEECH/LANGUA | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5243-032-129 | AMOUNT HELD HARMLESS | \$525.00 | \$525.00 | \$0.00 |
| 1-5243-032-132 | PRE-SCHOOL SPEECH/LANGUAGE | \$40,445.00 | \$40,445.00 | \$79,102.00 |
| 1-5243-032-211 | EMPLOYER'S SOC SECURITY-PRESCHOOL SPE | \$3,061.00 | \$3,061.18 | \$6,051.00 |
| 1-5243-032-221 | EMPLOYER'S RET CONTRIB -PRESCHOOL SPE | \$10,171.00 | \$10,171.15 | \$19,380.00 |
| 1-5243-032-231 | EMPLOYER-PAID HEALTH IN-PRESCHOOL SPE | \$9,341.00 | \$9,340.70 | \$9,616.00 |
| 1-5250-032-129 | AMOUNT HELD HARMLESS | \$2,090.00 | \$2,090.37 | \$0.00 |
| 1-5250-032-132 | AUDIOLOGIST | \$59,372.00 | \$59,372.42 | \$63,230.00 |
| 1-5250-032-211 | EMPLOYER'S SOC SECURITY - AUDIOLOGY | \$4,379.00 | \$4,378.76 | \$4,837.00 |
| 1-5250-032-221 | EMPLOYER'S RET CONTRIB - AUDIOLOGY | \$14,123.00 | \$14,122.88 | \$15,491.00 |
| 1-5250-032-231 | EMPLOYER-PAID HEALTH IN - AUDIOLOGY | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5250-032-326 | CONTRACTED REPAIRS - EQUIPMENT | \$0.00 | \$0.00 | \$2,000.00 |
| 1-5250-032-462 | AUDIOLOGY-INVENTORY FURNITURE/EQUIPME | \$5,815.00 | \$5,815.45 | \$2,000.00 |
| 1-5840-032-145 | PHYSICAL THERAPIST | \$211,163.00 | \$211,163.48 | \$219,610.00 |
| 1-5840-032-146 | PHYSICAL THERAPY ASSISTANT | \$34,684.00 | \$34,683.67 | \$37,575.00 |
| 1-5840-032-199 | HEALTH SERVICES OVERTIME | \$5.00 | \$5.38 | \$0.00 |
| 1-5840-032-211 | EMPLOYER'S SOC SECURITY-PHYSICAL THERA | \$17,912.00 | \$17,912.17 | \$19,675.00 |
| 1-5840-032-221 | EMPLOYER'S RET CONTRIB -PHYSICAL THERAF | \$56,457.00 | \$56,457.09 | \$63,010.00 |
| 1-5840-032-231 | EMPLOYER-PAID HEALTH IN-PHYSICAL THERAF | \$28,076.00 | \$28,075.68 | \$29,588.00 |
| 1-6201-032-129 | AMOUNT HELD HARMLESS | \$790.00 | \$790.00 | \$0.00 |
| 1-6201-032-131 | EXCEPTIONAL CHILD UNITWIDE SPECIALIST | \$121,430.00 | \$121,430.00 | \$125,280.00 |
| 1-6201-032-152 | EXCEPTIONAL CHILDREN DATA MANAGER | \$64,025.00 | \$64,024.83 | \$76,129.00 |
| 1-6201-032-199 | OVERTIME | \$6.00 | \$5.74 | \$0.00 |
| 1-6201-032-211 | EMPLOYER'S SOC SECURITY-EX CHILD DATA M | \$13,049.00 | \$13,049.12 | \$15,408.00 |
| 1-6201-032-221 | EMPLOYER'S RET CONTRIB -EX CHILD DATA MF | \$42,703.00 | \$42,702.72 | \$49,345.00 |
| 1-6201-032-231 | EMPLOYER-PAID HEALTH IN-EX CHILD DATA MF | \$28,305.00 | \$28,304.55 | \$29,588.00 |
| 1-6202-032-221 | EMPLOYER'S RET CONTRIB - PEP CLERICAL | \$68.00 | \$68.06 | \$0.00 |
| 1-6550-032-147 | SUBSTITUTES-TRANSPORTATION SAFETY ASS | \$560,797.00 | \$560,797.43 | \$667,833.00 |
| 1-6550-032-199 | TRANSPORTATION SAFETY ASSIST - OVERTIME | \$14,378.00 | \$14,378.29 | \$0.00 |
| 1-6550-032-211 | TRANSPORTATION SAFETY ASSIST-SOCIAL SE | \$40,293.00 | \$40,293.10 | \$51,089.00 |
| 1-6550-032-221 | TRANSPORTATION SAFETY ASSIST - RETIRE | \$126,139.00 | \$126,138.57 | \$159,132.00 |
| 1-6550-032-231 | TRANSPORTATION SAFETY ASSIST-HEALTH INS | \$176,445.00 | \$176,444.56 | \$200,161.00 |
| | Total Paid by State Allotment | \$13,851,222.00 | \$13,851,222.00 | \$15,314,832.00 |
| 2-5210-032-121 | EC - SALARY - NEW TEACHER | \$750,860.00 | \$705,820.16 | \$823,880.00 |
| 2-5210-032-129 | AMOUNT HELD HARMLESS | \$7,856.00 | \$7,855.67 | \$0.00 |
| 2-5210-032-162 | SUBSTITUTE-TEACHER OF THE DISABLED | \$13,867.00 | \$13,866.50 | \$0.00 |
| 2-5210-032-163 | SUBSTITUTE-STAFF DEV. TEACHER ABSENCE | \$575.00 | \$575.00 | \$0.00 |
| 2-5210-032-167 | TEACHER ASSIST SUB FOR TEACHER | \$2,795.00 | \$2,795.28 | \$0.00 |
| 2-5210-032-181 | SPECIAL SRVCS STAFF SUPPLEMENTARY PAY | \$305,940.00 | \$305,940.24 | \$343,073.00 |
| 2-5210-032-188 | ANNUAL LEAVE PAYOFF | \$283.00 | \$283.42 | \$0.00 |
| 2-5210-032-192 | STIPEND - PSYCH INTERNSHIP | \$1,228.00 | \$1,227.26 | \$18,000.00 |
| 2-5210-032-211 | EMPLOYER'S SOC SECURITY-SPEC SRVCS STA | \$87,623.00 | \$76,535.12 | \$90,649.00 |
| 2-5210-032-221 | EMPLOYER'S RET CONTRIB -SPECIAL SRVCS | \$251,077.00 | \$230,164.81 | \$285,904.00 |
| 2-5210-032-231 | EMPLOYER-PAID HEALTH IN-SPECIAL SRVCS | \$117,955.00 | \$117,307.24 | \$125,749.00 |
| 2-5210-032-232 | SPECIAL SERVICES STAFF - WORKERS' COMP | \$9,936.00 | \$8,675.91 | \$11,850.00 |
| 2-5210-032-311 | CONTRACTED SERVICES - CHILD/DISABILITIES | \$740.00 | \$740.19 | \$0.00 |
| 2-5210-032-312 | WORKSHOP EXPENSES - CHILD/DISABILITIES | \$11,394.00 | \$11,393.98 | \$10,000.00 |
| 2-5210-032-313 | ADVERTISING COST | \$1,000.00 | \$885.40 | \$1,000.00 |
| 2-5210-032-319 | OTHER PROFESSIONAL SERVICES | \$2,000.00 | \$1,588.97 | \$1,500.00 |
| 2-5210-032-332 | MILEAGE REIMBURSEMENTS -CHILD/DISAB. SE | \$18,857.00 | \$18,959.84 | \$10,000.00 |
| 2-5210-032-333 | FIELD TRIPS | \$500.00 | \$0.00 | \$0.00 |
| 2-5210-032-361 | MEMBERSHIP DUES AND FEES | \$6,112.00 | \$6,112.00 | \$6,000.00 |
| 2-5210-032-411 | SUPPLIES - CHILD.WITH DISABILITIES | \$14,349.00 | \$14,348.79 | \$15,000.00 |
| 2-5210-032-418 | COMPUTER SOFTWARE | \$17,139.00 | \$17,139.15 | \$17,500.00 |
| 2-5210-032-422 | PARTS-CHILD.WITH DISABILITIES SERVICE | \$1,000.00 | \$0.00 | \$500.00 |

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| 2-5212-032-121- | INSTRUCTOR-SELF CONTAINED DISABIL CLASS | \$321,366.00 | \$321,366.48 | \$378,400.00 |
| 2-5212-032-129- | AMOUNT HELD HARMLESS | \$4,083.00 | \$4,082.62 | \$0.00 |
| 2-5212-032-162- | SUBSTITUTE(REG ABSENCE)-SELF CONTAINED | \$1,943.00 | \$1,943.00 | \$0.00 |
| 2-5212-032-167- | TEACHER ASSIST SUB FOR TEACHER | \$2,517.00 | \$2,517.39 | \$0.00 |
| 2-5212-032-181- | SELF CONTAINED CLASS STAFF LOC SUPPLEM | \$219,151.00 | \$219,150.87 | \$233,736.00 |
| 2-5212-032-188- | ANNUAL LEAVE PAYOFF | \$66.00 | \$66.31 | \$0.00 |
| 2-5212-032-211- | EMPLOYER'S SOC SECURITY-SELF CONTAINED | \$41,321.00 | \$41,320.74 | \$46,828.00 |
| 2-5212-032-221- | EMPLOYER'S RET CONTRIB -SELF CONTAINED | \$124,255.00 | \$124,254.95 | \$149,973.00 |
| 2-5212-032-231- | EMPLOYER-PAID HEALTH IN-SELF CONTAINED | \$53,938.00 | \$53,937.62 | \$59,176.00 |
| 2-5212-032-232- | SELF CONTAINED CLASS - WORKERS' COMPEN | \$5,065.00 | \$4,502.39 | \$6,121.00 |
| 2-5213-032-121- | RESOURCE TEACHER | \$722,677.00 | \$722,676.81 | \$668,330.00 |
| 2-5213-032-125- | NEW TEACHER ORIENTATION | \$489.00 | \$0.00 | \$0.00 |
| 2-5213-032-129- | AMOUNT HELD HARMLESS | \$6,821.00 | \$6,821.32 | \$0.00 |
| 2-5213-032-162- | SUBSTITUTE | \$12,148.00 | \$12,148.00 | \$0.00 |
| 2-5213-032-167- | TEACHER ASST. SUB (SELF CONTAINED CLASS | \$572.00 | \$571.91 | \$0.00 |
| 2-5213-032-181- | RESOURCE CLASS TEACHER LOCAL SUPPLEM | \$360,964.00 | \$328,501.57 | \$356,321.00 |
| 2-5213-032-188- | ANNUAL LEAVE PAYOFF | \$1,840.00 | \$1,839.62 | \$0.00 |
| 2-5213-032-211- | EMPLOYER'S SOC SECURITY-RESOURCE CLAS | \$78,746.00 | \$78,745.88 | \$78,386.00 |
| 2-5213-032-221- | EMPLOYER'S RET CONTRIB-RESOURCE CLASS | \$240,401.00 | \$240,400.63 | \$251,039.00 |
| 2-5213-032-231- | EMPLOYER-PAID HEALTH INS-RESOURCE CLAS | \$123,413.00 | \$124,709.01 | \$103,558.00 |
| 2-5213-032-232- | RESOURCE CLASS TEACHER - WORKERS' COM | \$10,994.00 | \$8,863.33 | \$10,247.00 |
| 2-5214-032-129- | AMOUNT HELD HARMLESS | \$81.00 | \$80.70 | \$0.00 |
| 2-5214-032-181- | INTERPRETER LOCAL SUPPLEMENT | \$10,181.00 | \$8,658.17 | \$11,435.00 |
| 2-5214-032-211- | EMPLOYER'S SOC SECURITY-VIS IMP LOC SUP | \$779.00 | \$668.56 | \$875.00 |
| 2-5214-032-221- | EMPLOYER'S RET CONTRIB-VIS IMP LOC SUPP | \$2,230.00 | \$1,946.35 | \$2,802.00 |
| 2-5214-032-232- | INTERPRETER - WORKERS' COMPENSATION | \$102.00 | \$71.89 | \$114.00 |
| 2-5215-032-129- | AMOUNT HELD HARMLESS | \$232.00 | \$232.48 | \$0.00 |
| 2-5215-032-181- | PROGRAM PLACEMENT SPECIALIST SUPPLEM | \$46,645.00 | \$41,863.27 | \$40,587.00 |
| 2-5215-032-211- | EMPLOYER'S SOC SECURITY-PROG PLACEMEN | \$3,568.00 | \$3,220.35 | \$3,105.00 |
| 2-5215-032-221- | EMPLOYER'S RET CONTRIB -PROG PLACEMEN | \$10,677.00 | \$9,649.82 | \$9,944.00 |
| 2-5215-032-232- | PROGRAM PLACEMENT SPEC - WORKERS' CO | \$466.00 | \$349.92 | \$406.00 |
| 2-5216-032-142- | EC ASSISTANT - STUDENT SPECIFIC | \$0.00 | \$0.00 | \$3,117.00 |
| 2-5216-032-211- | EMPLOYER'S SOC SECURITY | \$0.00 | \$0.00 | \$238.00 |
| 2-5216-032-221- | EMPLOYER'S RET CONTRIB | \$0.00 | \$0.00 | \$764.00 |
| 2-5218-032-129- | AMOUNT HELD HARMLESS | \$78.00 | \$78.45 | \$0.00 |
| 2-5218-032-181- | SUPPLEMENT-THERAPEUTIC CLASSROOM | \$12,217.00 | \$12,138.45 | \$8,640.00 |
| 2-5218-032-211- | EMPLOYER'S SOC SECURITY COST-THERAPEU | \$935.00 | \$934.60 | \$661.00 |
| 2-5218-032-221- | EMPLOYER'S RET CONTRIB-THERAPEUTIC CLA | \$2,798.00 | \$2,798.30 | \$2,117.00 |
| 2-5218-032-232- | THERAPEUTIC CLASSROOM - WORKERS' COMF | \$122.00 | \$101.11 | \$117.00 |
| 2-5220-032-181- | JOB COACH LOCAL SUPPLEMENT | \$66,472.00 | \$64,787.34 | \$71,494.00 |
| 2-5220-032-211- | EMPLOYER'S SOC SECURITY-OCCUP TH LOC S | \$5,085.00 | \$4,956.31 | \$5,469.00 |
| 2-5220-032-221- | EMPLOYER'S RET CONTRIB-OCCUP THP LOC S | \$15,215.00 | \$14,836.29 | \$17,516.00 |
| 2-5220-032-232- | JOB COACH - WORKERS' COMPENSATION | \$665.00 | \$535.88 | \$715.00 |
| 2-5230-032-121- | PRESCHOOL TEACHER | \$38,640.00 | \$38,640.46 | \$41,800.00 |
| 2-5230-032-129- | AMOUNT HELD HARMLESS | \$468.00 | \$467.87 | \$0.00 |
| 2-5230-032-181- | LOCAL SUPPLEMENT-PRESCHOOL TEACHER | \$26,269.00 | \$26,056.05 | \$27,261.00 |
| 2-5230-032-211- | EMPLOYER'S SOCIAL SECURITY | \$4,399.00 | \$4,399.45 | \$5,283.00 |
| 2-5230-032-221- | EMPLOYER'S RET CONTRIB-THERAPEUTIC CLA | \$14,750.00 | \$14,750.17 | \$16,920.00 |
| 2-5230-032-231- | EMPLOYER-PAID HEALTH INS | \$5,975.00 | \$5,975.00 | \$7,397.00 |
| 2-5230-032-232- | THERAPEUTIC CLASS-WORKERS' COMPENSAT | \$525.00 | \$524.58 | \$691.00 |
| 2-5230-032-312- | WORKSHOP EXPENSES | \$150.00 | \$0.00 | \$0.00 |
| 2-5230-032-411- | SUPPLIES AND MATERIALS | \$2,385.00 | \$2,384.94 | \$0.00 |
| 2-5231-032-129- | AMOUNT HELD HARMLESS | \$54.00 | \$54.40 | \$0.00 |
| 2-5231-032-181- | SUPPLEMENT FOR PRE-K ITINERANT TEACHER | \$8,429.00 | \$8,374.40 | \$8,640.00 |
| 2-5231-032-211- | EMPLOYER'S SOC SECURITY-PRE-K ITINERANT | \$645.00 | \$644.76 | \$661.00 |
| 2-5231-032-221- | EMPLOYER'S RET CONTRIB -PRE-K ITINERANTS | \$1,931.00 | \$1,930.66 | \$2,117.00 |
| 2-5231-032-232- | PRE-K ITINERANT TEACHER - WORKERS' COMF | \$84.00 | \$69.79 | \$86.00 |

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| 2-5232-032-129 | AMOUNT HELD HARMLESS | \$37.00 | \$37.40 | \$0.00 |
| 2-5232-032-181 | PRE-K SELF-CONTAINED TCH-LOCAL SUPPLEM | \$5,825.00 | \$5,787.40 | \$5,980.00 |
| 2-5232-032-211 | EMPLOYER'S SOC SECURITY-PRE-K SELF CON | \$446.00 | \$445.60 | \$457.00 |
| 2-5232-032-221 | EMPLOYER'S RET CONTRIB -PRE-K SELF CONT | \$1,334.00 | \$1,334.21 | \$1,465.00 |
| 2-5232-032-232 | WORKERS' COMPENSATION PREMIUMS | \$58.00 | \$48.20 | \$60.00 |
| 2-5235-032-129 | AMOUNT HELD HARMLESS | \$25.00 | \$25.20 | \$0.00 |
| 2-5235-032-181 | PROGRAM PLACEMENT SPEC - LOCAL SUPPLE | \$3,894.00 | \$3,869.04 | \$0.00 |
| 2-5235-032-211 | EMPLOYER'S SOC SECURITY-PROG PLACEME | \$298.00 | \$297.91 | \$0.00 |
| 2-5235-032-232 | PROGRAM PLACEMENT SPEC - WORKERS' CO | \$39.00 | \$32.25 | \$0.00 |
| 2-5240-032-129 | AMOUNT HELD HARMLESS | \$6,962.00 | \$6,962.00 | \$0.00 |
| 2-5240-032-132 | SPEECH LANGUAGE PATHOLOGIST | \$155,313.00 | \$155,312.96 | \$172,360.00 |
| 2-5240-032-181 | LOCAL SUPPLEMENT - CHILD/DISAB. SER | \$37,531.00 | \$37,531.05 | \$42,480.00 |
| 2-5240-032-211 | EMPLOYER'S SOC SECURITY - CHILD/DISAB. S | \$14,420.00 | \$14,420.19 | \$16,435.00 |
| 2-5240-032-221 | EMPLOYER'S RET CONTRIB - CHILD/DISAB. SEF | \$44,703.00 | \$44,703.48 | \$51,188.00 |
| 2-5240-032-231 | EMPLOYER-PAID HEALTH INS | \$18,969.00 | \$18,968.92 | \$22,191.00 |
| 2-5240-032-232 | WORKERS' COMPENSATION PREMIUMS | \$1,583.00 | \$1,582.57 | \$2,148.00 |
| 2-5240-032-312 | WORKSHOP EXPENSES | \$500.00 | \$450.00 | \$500.00 |
| 2-5240-032-332 | MILEAGE REIMBURSEMENTS - CHILD/DISAB. S | \$2,135.00 | \$2,162.80 | \$1,000.00 |
| 2-5240-032-411 | SUPPLIES AND MATERIALS | \$15,000.00 | \$3,527.66 | \$7,500.00 |
| 2-5241-032-129 | AMOUNT HELD HARMLESS | \$21,143.00 | \$21,143.25 | \$0.00 |
| 2-5241-032-132 | SPEECH TEACHER | \$419,015.00 | \$419,014.70 | \$420,660.00 |
| 2-5241-032-181 | SUPPLEMENT-BOARD LICENSE SPEECH TEACH | \$130,310.00 | \$117,294.18 | \$134,973.00 |
| 2-5241-032-211 | EMPLOYER'S SOC SECURITY-BD LICENSED SP | \$40,902.00 | \$40,902.24 | \$42,506.00 |
| 2-5241-032-221 | EMPLOYER'S RET CONTRIB -BD LICENSED SPC | \$118,792.00 | \$118,792.09 | \$127,073.00 |
| 2-5241-032-231 | EMPLOYER-PAID HEALTH IN-BD LICENSED SPC | \$33,429.00 | \$33,428.62 | \$44,382.00 |
| 2-5241-032-232 | SPEECH TCH-BOARD LICENSE - WORKERS' CO | \$4,331.00 | \$4,331.38 | \$5,556.00 |
| 2-5242-032-129 | AMOUNT HELD HARMLESS | \$737.00 | \$736.55 | \$0.00 |
| 2-5242-032-132 | SPEECH TEACHER | \$12,655.00 | \$12,655.00 | \$0.00 |
| 2-5242-032-181 | LOCAL SUPPLEMENT-SPEECH NOT BOARD LIC | \$7,338.00 | \$5,996.55 | \$6,374.00 |
| 2-5242-032-211 | EMPLOYER'S SOC SECURITY | \$1,483.00 | \$1,483.32 | \$488.00 |
| 2-5242-032-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,429.00 | \$1,428.64 | \$1,562.00 |
| 2-5242-032-232 | SPEECH TCH-NON BRD LIC - WORKERS' COMP | \$155.00 | \$154.75 | \$64.00 |
| 2-5243-032-129 | AMOUNT HELD HARMLESS | \$8,489.00 | \$8,489.15 | \$0.00 |
| 2-5243-032-132 | SPEECH TEACHER | \$188,186.00 | \$188,185.82 | \$178,020.00 |
| 2-5243-032-181 | SUPPLEMENT-PRE-SCHOOL SPEECH TEACHER | \$24,445.00 | \$23,325.50 | \$26,364.00 |
| 2-5243-032-211 | EMPLOYER'S SOC SECURITY-PRE-K SPEECH | \$15,470.00 | \$15,469.98 | \$15,635.00 |
| 2-5243-032-221 | EMPLOYER'S RET CONTRIB -PRE-K SPEECH | \$49,871.00 | \$49,871.27 | \$50,074.00 |
| 2-5243-032-231 | EMPLOYER-PAID HEALTH IN-PRE-K SPEECH | \$20,139.00 | \$20,138.74 | \$22,191.00 |
| 2-5243-032-232 | PRE-SCHOOL SPEECH TCH - WORKERS' COMP | \$1,741.00 | \$1,741.01 | \$2,044.00 |
| 2-5250-032-129 | AMOUNT HELD HARMLESS | \$222.00 | \$221.55 | \$0.00 |
| 2-5250-032-181 | SUPPLEMENT FOR AUDIOLOGIST | \$6,487.00 | \$6,262.25 | \$6,639.00 |
| 2-5250-032-211 | EMPLOYER'S SOC SECURITY-AUDIOLOGIST | \$496.00 | \$496.00 | \$508.00 |
| 2-5250-032-221 | EMPLOYER'S RET CONTRIB -AUDIOLOGIST | \$1,489.00 | \$1,489.49 | \$1,627.00 |
| 2-5250-032-232 | CULTURAL ARTS INSTRUCTION - WORKERS' CO | \$65.00 | \$53.54 | \$66.00 |
| 2-5250-032-326 | CONTRACTED REPAIRS - EQUIPMENT | \$2,601.00 | \$2,601.13 | \$1,000.00 |
| 2-5250-032-332 | MILEAGE REIMBURSEMENTS -CHILD/DISAB. SE | \$1,258.00 | \$1,319.33 | \$1,000.00 |
| 2-5250-032-411 | SUPPLIES AND MATERIALS | \$1,000.00 | \$687.65 | \$1,500.00 |
| 2-5840-032-181 | PHYSICAL THERAPIST LOCAL SUPPLEMENT | \$34,234.00 | \$34,233.58 | \$39,184.00 |
| 2-5840-032-211 | EMPLOYER'S SOC SECURITY-PHYS THERAP LS | \$2,619.00 | \$2,618.94 | \$2,998.00 |
| 2-5840-032-221 | EMPLOYER'S RET CONTRIB-PHYS THERAP LSU | \$7,782.00 | \$7,681.18 | \$9,600.00 |
| 2-5840-032-232 | PHYSICAL THERAPIST - WORKERS' COMPENSA | \$340.00 | \$283.16 | \$392.00 |
| 2-5840-032-312 | WORKSHOP EXPENSES | \$500.00 | \$376.80 | \$500.00 |
| 2-5840-032-332 | MILEAGE REIMBURSEMENTS -CHILD/DISAB. SE | \$4,880.00 | \$4,975.39 | \$4,500.00 |
| 2-5840-032-411 | SUPPLIES - CHILD.WITH DISABILITIES | \$15,000.00 | \$7,686.12 | \$7,500.00 |

Budget Resource Document – 2022-23

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|-----------------|---|------------------------|------------------------|------------------------|
| 2-6201-032-129- | AMOUNT HELD HARMLESS | \$118.00 | \$117.90 | \$0.00 |
| 2-6201-032-181- | SUPPLEMENT FOR EXCEPTIONAL CHILD MANA | \$25,122.00 | \$25,029.18 | \$26,894.00 |
| 2-6201-032-211- | EMPLOYER'S SOC SECURITY-EXCEPT CHILD M | \$1,924.00 | \$1,923.98 | \$2,057.00 |
| 2-6201-032-221- | EMPLOYER'S RET CONTRIB -EXCEPT CHILD MG | \$5,750.00 | \$5,720.70 | \$6,589.00 |
| 2-6201-032-232- | EXCEPTIONAL CHILD MANAGER - WORKERS' C | \$251.00 | \$211.52 | \$269.00 |
| 2-6201-032-312- | WORKSHOP EXPENSES - CHILD/DISABILITIES | \$2,000.00 | \$1,038.71 | \$2,000.00 |
| 2-6201-032-332- | MILEAGE REIMBURSEMENTS -CHILD/DISAB. SE | \$350.00 | \$0.00 | \$350.00 |
| 2-6201-032-344- | CELL PHONE - SPECIAL SERVICES DIRECTOR | \$0.00 | \$0.00 | \$1,500.00 |
| 2-6201-032-411- | SUPPLIES - CHILD.WITH DISABILITIES | \$1,500.00 | \$0.00 | \$0.00 |
| 2-6202-032-181- | SUPPLEMENT PEP SERVICES OFFICE PERSON | \$89.00 | \$88.65 | \$0.00 |
| 2-6202-032-211- | EMPLOYER'S SOC SECURITY-PEP CLERICAL | \$7.00 | \$6.78 | \$0.00 |
| 2-6202-032-221- | EMPLOYER'S RET CONTRIB - PEP CLERICAL | \$21.00 | \$21.36 | \$0.00 |
| 2-6202-032-232- | WORKERS' COMPENSATION | \$2.00 | \$2.13 | \$0.00 |
| 2-6204-032-232- | WORKERS' COMPENSATION | \$14.00 | \$14.06 | \$0.00 |
| 2-6550-032-181- | TRANSPORTATION SAFETY ASST LOCAL SUPP | \$62,774.00 | \$57,501.76 | \$71,633.00 |
| 2-6550-032-211- | EMPLOYER'S SOC SECURITY-TRANS SAFET AS | \$4,802.00 | \$4,398.98 | \$5,480.00 |
| 2-6550-032-221- | EMPLOYER'S RET CONTRIB -TRANS SAFET ASS | \$14,114.00 | \$12,784.29 | \$17,139.00 |
| 2-6550-032-232- | TRANSPORTAION SAFETY ASST - WORKERS' C | \$2,960.00 | \$2,960.09 | \$716.00 |
| 2-8100-032-311- | CONTRACTED SERV-TRANSFER/PAYMENT OTH | \$65,000.00 | \$58,928.00 | \$65,000.00 |
| | Total Paid by Local Current Expense Fund | \$5,914,011.00 | \$5,736,631.93 | \$6,072,063.00 |
| | | | | |
| | Total Paid by All Funds | \$19,765,233.00 | \$19,587,853.93 | \$21,386,895.00 |



PRC 034

Academically and Intellectually Gifted

Academically/Intellectually Gifted (AIG) funds are allotted by the state based on 4% of each LEA's enrollment. This is then multiplied by the per child amount of \$1,423.14 to get the funding amount. In BCS, approximately 12% of our total population is identified as AIG at this time. When added to our nurturing and talent development programs, AIG serves approximately 19% of our total student population.

Our AIG program assigns licensed specialists in K-12 to implement all services including consultation, testing, direct instruction, teacher support, and/or individualized programs. We employ 22 AIG Specialists and 1 AIG/Advanced Learning Lead Specialist.

AIG Specialists administer the CogAT to every 3rd grader in the spring of their 3rd grade year; this equitable aptitude screener accounts for approximately 50% of the yearly budget. Testing for AIG services also occurs at all other grade levels. Because many of our testing materials are consumable and/or new national norms are generated, our department must annually purchase testing materials to meet the needs of all grade levels. This allows us to identify our gifted populations from 3rd to 12th grades. AIG funds also provide instructional supplies for specialists to use across grade levels. Digital and hands-on units of study are purchased yearly to supplement AIG instructional needs according to the grade-level curriculum maps in our AIG Plan.

AIG Specialist school placements are based on numbers of AIG identified students and those students participating in our nurturing program (K-3) at each school. Nine AIG specialists serve single schools; all others serve multiple schools. Traditional high school students receive consultative services provided by middle school AIG Specialists within their district. Along with administrative duties, the AIG/Advanced Learning Lead Specialist provides consultative services for our innovative cooperative high schools in the district. Honors courses, AP classes, subject acceleration, Governor's School, Credit by Demonstrated Mastery option, online, and/or dual enrollment program opportunities are provided in grades 9-12.

Budget Resource Document – 2022-23

| PRC 034 - Academically/Intellectually Gifted | | | | |
|---|---|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5260-034-312- | WORKSHOP EXPENSES | \$1,815.00 | \$1,815.00 | \$4,750.00 |
| 1-5260-034-351- | TUITION FEES | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| 1-5260-034-411- | SUPPLIES & MATERIALS | \$13,887.00 | \$13,887.37 | \$15,000.00 |
| 1-5261-034-121- | ELEMENTARY AIG TEACHER | \$606,637.00 | \$606,636.59 | \$532,694.00 |
| 1-5261-034-129- | AMOUNT HELD HARMLESS | \$7,239.00 | \$7,238.88 | \$0.00 |
| 1-5261-034-135- | ELEMENTARY AIG LEAD TEACHER | \$63,370.00 | \$63,370.00 | \$65,340.00 |
| 1-5261-034-211- | EMPLOYER'S SOCIAL SECURITY | \$47,194.00 | \$47,193.59 | \$50,479.00 |
| 1-5261-034-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$137,943.00 | \$137,943.02 | \$154,874.00 |
| 1-5261-034-231- | EMPLOYER'S HEALTH INSURANCE | \$80,062.00 | \$80,062.29 | \$82,846.00 |
| 1-5261-034-411- | SUPPLIES & MATERIALS | \$3,740.00 | \$3,739.80 | \$5,000.00 |
| 1-5262-034-121- | MS AIG TEACHER | \$235,637.00 | \$235,636.76 | \$246,800.00 |
| 1-5262-034-129- | AMOUNT HELD HARMLESS | \$2,454.00 | \$2,453.85 | \$0.00 |
| 1-5262-034-211- | EMPLOYER'S SOC SECURITY- AIG TEACHER | \$17,597.00 | \$17,596.75 | \$18,880.00 |
| 1-5262-034-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$54,715.00 | \$54,715.34 | \$60,466.00 |
| 1-5262-034-231- | EMPLOYER-PAID HEALTH IN-ELEMENTARY AIG | \$27,096.00 | \$27,096.25 | \$32,547.00 |
| 1-5262-034-411- | SUPPLIES & MATERIALS | \$2,820.00 | \$2,820.52 | \$5,000.00 |
| | Total Paid by State Allotment | \$1,311,206.00 | \$1,311,206.01 | \$1,283,676.00 |
| 2-5261-034-129- | AMOUNT HELD HARMLESS | \$672.00 | \$671.62 | \$0.00 |
| 2-5261-034-181- | ELEM AIG PROGRAM - LOCAL SUPPLEMENT | \$72,580.00 | \$72,579.12 | \$65,866.00 |
| 2-5261-034-211- | EMPLOYER'S SOC SECURITY-ELEMENTARY AIG | \$5,604.00 | \$5,603.67 | \$5,039.00 |
| 2-5261-034-221- | EMPLOYER'S RET CONTRIB -ELEMENTARY AIG | \$15,902.00 | \$15,901.87 | \$15,492.00 |
| 2-5261-034-232- | ELEM AIG PROGRAM - WORKERS' COMPENSA | \$604.00 | \$603.64 | \$659.00 |
| 2-5262-034-121- | MS AIG TEACHER | \$0.00 | \$0.06 | \$0.00 |
| 2-5262-034-129- | AMOUNT HELD HARMLESS | \$324.00 | \$323.81 | \$0.00 |
| 2-5262-034-181- | MIDDLE SCH AIG TEACHER LOCAL SUPPLEMEN | \$32,323.00 | \$32,322.55 | \$28,862.00 |
| 2-5262-034-211- | EMPLOYER'S SOC SECURITY-MS AIG TEACHER | \$2,498.00 | \$2,497.41 | \$2,208.00 |
| 2-5262-034-221- | EMPLOYER'S RET CONTRIB- MS AIG TEACHER | \$7,241.00 | \$7,240.50 | \$7,071.00 |
| 2-5262-034-232- | MIDDLE SCHOOL AIG PROGRAM - WORKERS' C | \$275.00 | \$274.94 | \$289.00 |
| | Total Paid by Local Current Expense Fund | \$138,023.00 | \$138,019.19 | \$125,486.00 |
| | Total Paid by All Funds | \$1,449,229.00 | \$1,449,225.20 | \$1,409,162.00 |



PRC 039

Safe Schools

In accordance with Session Law 2013-360, Section 8.36, this account provides funding to local administrative units, regional schools, and charter schools for school resource officers in elementary and middle schools. This funding is used to help pay the SRO contract with the County of Buncombe.

| PRC 039 - Safe Schools | | | | |
|-----------------------------|--------------------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5850-039-311- | CONTRACTED SERVICES | \$333,333.00 | \$333,333.00 | \$0.00 |
| | Total Paid by State Allotment | \$333,333.00 | \$333,333.00 | \$0.00 |



PRC 045, 046 & 048

Performance Bonuses

PRC 046 provides bonuses to third-grade teachers who are in the top twenty-five percent (25%) of teachers in the state according to the Education Value-Added Assessment System (EVAAS) student growth index score for third grade reading from the previous year.

PRC 048 is a bonus program that provides funds in four distinct areas:

- It provides principals with performance-based bonuses for those who supervised a school with a growth index in the top 50% of the state based on the EVAAS student growth index score for the school.
- Funds are allotted to pay teachers who are in the top twenty-five percent (25%) of teachers in the state according to the EVAAS student growth index score for fourth and fifth grade reading or fourth to eighth grade math from the previous year.
- It provides funding to reward teachers of students successfully achieving in Advanced Placement (AP), International Baccalaureate (IB) examinations and Cambridge Advanced International Certificate of Education (AICE).
- CTE teachers may receive a per student bonus for students who attain an industry certification or credential.

In 2021-22 eligible teachers and instructional support personnel received a \$300 bonus which was in lieu of performance bonuses from PRC 045.

Similarly principal bonuses for 2021-22 were not calculated based on growth, but were replaced by an \$1,800 bonus.

PRC 048 bonuses for AP, IB, AICE and CTE which were not paid in 2020-21 were reinstated in 2021-22.

| PRC 045 - Compensation Bonuses | | | | |
|--------------------------------|-------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-045-180- | BONUS PAY | \$205,350.00 | \$205,350.00 | |
| 1-5110-045-211- | EMPLOYER'S SOC SECURITY | \$15,709.00 | \$15,709.27 | |
| 1-5111-045-180- | BONUS PAY | \$3,600.00 | \$3,600.00 | |
| 1-5111-045-211- | EMPLOYER'S SOC SECURITY | \$275.00 | \$275.39 | |

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|-----------------|-------------------------|-------------|-------------|
| 1-5112-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5112-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5117-045-180- | BONUS PAY | \$52,050.00 | \$52,050.00 |
| 1-5117-045-211- | EMPLOYER'S SOC SECURITY | \$3,982.00 | \$3,981.80 |
| 1-5120-045-180- | BONUS PAY | \$600.00 | \$600.00 |
| 1-5120-045-211- | EMPLOYER'S SOC SECURITY | \$46.00 | \$45.90 |
| 1-5121-045-180- | BONUS PAY | \$3,300.00 | \$3,300.00 |
| 1-5121-045-211- | EMPLOYER'S SOC SECURITY | \$252.00 | \$252.45 |
| 1-5122-045-180- | BONUS PAY | \$5,700.00 | \$5,700.00 |
| 1-5122-045-211- | EMPLOYER'S SOC SECURITY | \$436.00 | \$436.05 |
| 1-5123-045-180- | BONUS PAY | \$6,300.00 | \$6,300.00 |
| 1-5123-045-211- | EMPLOYER'S SOC SECURITY | \$482.00 | \$481.95 |
| 1-5124-045-180- | BONUS PAY | \$3,000.00 | \$3,000.00 |
| 1-5124-045-211- | EMPLOYER'S SOC SECURITY | \$229.00 | \$229.50 |
| 1-5125-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5125-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5126-045-180- | BONUS PAY | \$4,650.00 | \$4,650.00 |
| 1-5126-045-211- | EMPLOYER'S SOC SECURITY | \$356.00 | \$355.72 |
| 1-5127-045-180- | BONUS PAY | \$1,200.00 | \$1,200.00 |
| 1-5127-045-211- | EMPLOYER'S SOC SECURITY | \$92.00 | \$91.80 |
| 1-5128-045-180- | BONUS PAY | \$3,900.00 | \$3,900.00 |
| 1-5128-045-211- | EMPLOYER'S SOC SECURITY | \$298.00 | \$298.34 |
| 1-5132-045-180- | BONUS PAY | \$23,250.00 | \$23,250.00 |
| 1-5132-045-211- | EMPLOYER'S SOC SECURITY | \$1,779.00 | \$1,778.63 |
| 1-5133-045-180- | BONUS PAY | \$21,300.00 | \$21,300.00 |
| 1-5133-045-211- | EMPLOYER'S SOC SECURITY | \$1,629.00 | \$1,629.49 |
| 1-5134-045-180- | BONUS PAY | \$6,750.00 | \$6,750.00 |
| 1-5134-045-211- | EMPLOYER'S SOC SECURITY | \$516.00 | \$516.37 |
| 1-5210-045-180- | BONUS PAY | \$20,850.00 | \$20,850.00 |
| 1-5210-045-211- | EMPLOYER'S SOC SECURITY | \$1,595.00 | \$1,595.03 |
| 1-5212-045-180- | BONUS PAY | \$14,100.00 | \$14,100.00 |
| 1-5212-045-211- | EMPLOYER'S SOC SECURITY | \$1,079.00 | \$1,078.66 |
| 1-5213-045-180- | BONUS PAY | \$18,600.00 | \$18,600.00 |
| 1-5213-045-211- | EMPLOYER'S SOC SECURITY | \$1,423.00 | \$1,422.90 |
| 1-5214-045-180- | BONUS PAY | \$600.00 | \$600.00 |
| 1-5214-045-211- | EMPLOYER'S SOC SECURITY | \$46.00 | \$45.90 |
| 1-5215-045-180- | BONUS PAY | \$1,800.00 | \$1,800.00 |
| 1-5215-045-211- | EMPLOYER'S SOC SECURITY | \$138.00 | \$137.71 |
| 1-5218-045-180- | BONUS PAY | \$600.00 | \$600.00 |
| 1-5218-045-211- | EMPLOYER'S SOC SECURITY | \$46.00 | \$45.90 |
| 1-5230-045-180- | BONUS PAY | \$1,200.00 | \$1,200.00 |
| 1-5230-045-211- | EMPLOYER'S SOC SECURITY | \$92.00 | \$91.80 |
| 1-5231-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5231-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5232-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5232-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5235-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5235-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5240-045-180- | BONUS PAY | \$1,200.00 | \$1,200.00 |
| 1-5240-045-211- | EMPLOYER'S SOC SECURITY | \$92.00 | \$91.80 |
| 1-5241-045-180- | BONUS PAY | \$4,740.00 | \$4,740.00 |
| 1-5241-045-211- | EMPLOYER'S SOC SECURITY | \$363.00 | \$362.61 |
| 1-5242-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5242-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5243-045-180- | BONUS PAY | \$960.00 | \$960.00 |
| 1-5243-045-211- | EMPLOYER'S SOC SECURITY | \$73.00 | \$73.44 |
| 1-5250-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5250-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5261-045-180- | BONUS PAY | \$4,440.00 | \$4,440.00 |
| 1-5261-045-211- | EMPLOYER'S SOC SECURITY | \$340.00 | \$339.66 |

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|-----------------|--------------------------------------|---------------------|---------------------|
| 1-5262-045-180- | BONUS PAY | \$1,560.00 | \$1,560.00 |
| 1-5262-045-211- | EMPLOYER'S SOC SECURITY | \$119.00 | \$119.34 |
| 1-5270-045-180- | BONUS PAY | \$9,600.00 | \$9,600.00 |
| 1-5270-045-211- | EMPLOYER'S SOC SECURITY | \$734.00 | \$734.40 |
| 1-5310-045-180- | BONUS PAY | \$1,200.00 | \$1,200.00 |
| 1-5310-045-211- | EMPLOYER'S SOC SECURITY | \$92.00 | \$91.80 |
| 1-5317-045-180- | BONUS PAY | \$1,050.00 | \$1,050.00 |
| 1-5317-045-211- | EMPLOYER'S SOC SECURITY | \$80.00 | \$80.32 |
| 1-5318-045-180- | BONUS PAY | \$900.00 | \$900.00 |
| 1-5318-045-211- | EMPLOYER'S SOC SECURITY | \$69.00 | \$68.85 |
| 1-5320-045-180- | BONUS PAY | \$6,000.00 | \$6,000.00 |
| 1-5320-045-211- | EMPLOYER'S SOC SECURITY | \$459.00 | \$459.00 |
| 1-5325-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5325-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5331-045-180- | BONUS PAY | \$9,900.00 | \$9,900.00 |
| 1-5331-045-211- | EMPLOYER'S SOC SECURITY | \$757.00 | \$757.35 |
| 1-5332-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5332-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5333-045-180- | BONUS PAY | \$1,500.00 | \$1,500.00 |
| 1-5333-045-211- | EMPLOYER'S SOC SECURITY | \$115.00 | \$114.75 |
| 1-5810-045-180- | BONUS PAY | \$13,200.00 | \$13,200.00 |
| 1-5810-045-211- | EMPLOYER'S SOC SECURITY | \$1,010.00 | \$1,009.80 |
| 1-5830-045-180- | BONUS PAY | \$20,700.00 | \$20,700.00 |
| 1-5830-045-211- | EMPLOYER'S SOC SECURITY | \$1,584.00 | \$1,583.54 |
| 1-5831-045-180- | BONUS PAY | \$2,850.00 | \$2,850.00 |
| 1-5831-045-211- | EMPLOYER'S SOC SECURITY | \$218.00 | \$218.03 |
| 1-5832-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 1-5832-045-211- | EMPLOYER'S SOC SECURITY | \$23.00 | \$22.95 |
| 1-5860-045-180- | BONUS PAY | \$2,400.00 | \$2,400.00 |
| 1-5860-045-211- | EMPLOYER'S SOC SECURITY | \$184.00 | \$183.60 |
| | Total Paid by State Allotment | \$520,919.00 | \$520,918.35 |
| 2-5110-045-180- | BONUS PAY | \$22,400.00 | \$22,400.00 |
| 2-5110-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$1,714.00 | \$1,713.61 |
| 2-5110-045-232- | EMPLOYER'S WORKERS' COMP INS | \$193.00 | \$193.46 |
| 2-5113-045-180- | BONUS PAY | \$0.00 | \$0.00 |
| 2-5113-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$0.00 | \$0.00 |
| 2-5113-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| 2-5114-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-5114-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-5114-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| 2-5117-045-180- | BONUS PAY | \$2,700.00 | \$2,700.00 |
| 2-5117-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$207.00 | \$206.55 |
| 2-5117-045-232- | EMPLOYER'S WORKERS' COMP INS | \$35.00 | \$35.43 |
| 2-5132-045-180- | BONUS PAY | \$4,800.00 | \$4,800.00 |
| 2-5132-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$367.00 | \$367.20 |
| 2-5132-045-232- | EMPLOYER'S WORKERS' COMP INS | \$38.00 | \$37.79 |
| 2-5133-045-180- | BONUS PAY | \$1,800.00 | \$1,800.00 |
| 2-5133-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$138.00 | \$137.71 |
| 2-5133-045-232- | EMPLOYER'S WORKERS' COMP INS | \$17.00 | \$16.53 |
| 2-5134-045-180- | BONUS PAY | \$1,200.00 | \$1,200.00 |
| 2-5134-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$92.00 | \$91.80 |
| 2-5134-045-232- | EMPLOYER'S WORKERS' COMP INS | \$9.00 | \$9.45 |
| 2-5210-045-180- | BONUS PAY | \$10,050.00 | \$10,050.00 |
| 2-5210-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$769.00 | \$768.83 |
| 2-5210-045-232- | EMPLOYER'S WORKERS' COMP INS | \$81.00 | \$81.48 |
| 2-5212-045-180- | BONUS PAY | \$2,400.00 | \$2,400.00 |
| 2-5212-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$184.00 | \$183.60 |
| 2-5212-045-232- | EMPLOYER'S WORKERS' COMP INS | \$19.00 | \$18.89 |

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|-----------------|---|---------------------|---------------------|
| 2-5213-045-180- | BONUS PAY | \$6,300.00 | \$6,300.00 |
| 2-5213-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$482.00 | \$481.95 |
| 2-5213-045-232- | EMPLOYER'S WORKERS' COMP INS | \$50.00 | \$49.60 |
| 2-5230-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-5230-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-5230-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| 2-5240-045-180- | BONUS PAY | \$600.00 | \$600.00 |
| 2-5240-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$46.00 | \$45.90 |
| 2-5240-045-232- | EMPLOYER'S WORKERS' COMP INS | \$5.00 | \$4.72 |
| 2-5241-045-180- | BONUS PAY | \$2,100.00 | \$2,100.00 |
| 2-5241-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$161.00 | \$160.65 |
| 2-5241-045-232- | EMPLOYER'S WORKERS' COMP INS | \$17.00 | \$16.53 |
| 2-5242-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-5242-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-5242-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| 2-5243-045-180- | BONUS PAY | \$900.00 | \$900.00 |
| 2-5243-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$69.00 | \$68.85 |
| 2-5243-045-232- | EMPLOYER'S WORKERS' COMP INS | \$7.00 | \$7.09 |
| 2-5270-045-180- | BONUS PAY | \$0.00 | \$0.00 |
| 2-5270-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$0.00 | \$0.00 |
| 2-5315-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-5315-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-5316-045-180- | BONUS PAY | \$150.00 | \$150.00 |
| 2-5316-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$11.00 | \$11.47 |
| 2-5316-045-232- | EMPLOYER'S WORKERS' COMP INS | \$4.00 | \$3.54 |
| 2-5320-045-180- | BONUS PAY | \$900.00 | \$900.00 |
| 2-5320-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$69.00 | \$68.85 |
| 2-5320-045-232- | EMPLOYER'S WORKERS' COMP INS | \$9.00 | \$9.45 |
| 2-5810-045-180- | BONUS PAY | \$600.00 | \$600.00 |
| 2-5810-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$46.00 | \$45.90 |
| 2-5810-045-232- | EMPLOYER'S WORKERS' COMP INS | \$9.00 | \$9.45 |
| 2-5830-045-180- | BONUS PAY | \$3,000.00 | \$3,000.00 |
| 2-5830-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$229.00 | \$229.50 |
| 2-5830-045-232- | EMPLOYER'S WORKERS' COMP INS | \$45.00 | \$44.88 |
| 2-5840-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-5840-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-5840-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| 2-6300-045-180- | BONUS PAY | \$300.00 | \$300.00 |
| 2-6300-045-211- | EMPLOYER'S SOC SEC - REGULAR | \$23.00 | \$22.95 |
| 2-6300-045-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.36 |
| | Total Paid by Local Current Expense Fund | \$66,972.00 | \$66,972.52 |
| | | | |
| | Total Paid by All Funds | \$587,891.00 | \$587,890.87 |

Budget Resource Document – 2022-23

| PRC 048 - Performance Bonus | | | | |
|------------------------------------|---|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5120-048-180- | CTE BONUS | \$7,200.00 | \$3,350.00 | \$0.00 |
| 1-5120-048-211- | EMPLOYER'S SOC SECURITY | \$552.00 | \$256.29 | \$0.00 |
| 1-5260-048-180- | AIG BONUS | \$36,800.00 | \$36,800.00 | \$0.00 |
| 1-5260-048-211- | EMPLOYER'S SOC SECURITY | \$2,816.00 | \$2,815.36 | \$0.00 |
| 1-5410-048-180- | PRINCIPAL BONUS | \$77,675.00 | \$77,675.40 | \$66,000.00 |
| 1-5410-048-211- | EMPLOYER'S SOC SECURITY | \$5,646.00 | \$5,645.70 | \$5,049.00 |
| | Total Paid by State Allotment | \$130,689.00 | \$126,542.75 | \$71,049.00 |
| 2-5410-048-180- | TEACHER BONUS | \$3,600.00 | \$3,600.00 | \$0.00 |
| 2-5410-048-211- | EMPLOYER'S SOC SECURITY | \$277.00 | \$275.40 | \$0.00 |
| 2-5410-048-232- | WORKERS' COMPENSATION | \$29.00 | \$28.34 | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$3,906.00 | \$3,903.74 | \$0.00 |
| | | | | |
| | Total Paid by All Funds | \$134,595.00 | \$130,446.49 | \$71,049.00 |



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 (LEP) must be expended only for English as Second Language (ESL) teachers, ESL teaching assistants, tutors, textbooks, professional development, materials and supplies/equipment.

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

| PRC 054 - Limited English Proficiency | | | | |
|--|--|-----------------------|------------------------|-------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5270-054-121- | ENGLISH AS SECOND LANGUAGE INSTRUCTOR | \$1,080,138.00 | \$1,080,138.85 | \$1,158,160.00 |
| 1-5270-054-129- | AMOUNT HELD HARMLESS | \$16,566.00 | \$16,565.99 | \$0.00 |
| 1-5270-054-162- | SUBSTITUTE - ESL | \$2,511.00 | \$2,510.77 | \$5,000.00 |
| 1-5270-054-211- | ENGLISH 2ND LANGUAGE - SOCIAL SECURITY | \$80,454.00 | \$80,453.88 | \$86,456.00 |
| 1-5270-054-221- | ENGLISH 2ND LANGUAGE - RETIREMENT CONT | \$235,231.00 | \$235,230.66 | \$264,037.00 |
| 1-5270-054-231- | ENGLISH 2ND LANGUAGE - HEALTH INSURANC | \$150,504.00 | \$150,503.85 | \$166,433.00 |
| 1-5270-054-312- | ESL WORKSHOP EXPENSES | \$0.00 | \$0.00 | \$1,000.00 |
| 1-5270-054-332- | ESL PROGRAM MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$1,000.00 |
| 1-5270-054-411- | ESL SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$1,000.00 |
| 1-5270-054-418- | SOFTWARE | \$0.00 | \$0.00 | \$2,500.00 |
| Total Paid by State Allotment | | \$1,565,404.00 | \$1,565,404.00 | \$1,685,586.00 |

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| | | | | |
|-----------------|---|-----------------------|-----------------------|-----------------------|
| 2-5270-054-121- | ENGLISH AS SECOND LANGUAGE INSTRUCTOR | \$18,853.00 | \$18,853.07 | \$0.00 |
| 2-5270-054-129- | HELD HARLMESS | \$640.00 | \$639.02 | \$0.00 |
| 2-5270-054-142- | INSTRUCTIONAL ASSISTANT | \$21,577.00 | \$14,150.84 | \$25,838.00 |
| 2-5270-054-144- | ESL INTERPRETOR | \$110,310.00 | \$104,477.84 | \$141,255.00 |
| 2-5270-054-151- | 8 HR DATA SUPPORT | \$29,080.00 | \$26,641.17 | \$33,136.00 |
| 2-5270-054-162- | SUBSTITUTE - ESL | \$240.00 | \$239.50 | \$0.00 |
| 2-5270-054-163- | SUBSTITUTE - STAFF DEVELOPMENT | \$125.00 | \$125.00 | \$0.00 |
| 2-5270-054-181- | SUPPLEMENT FOR ESL LEAD TEACHER | \$114,227.00 | \$107,575.04 | \$122,978.00 |
| 2-5270-054-184- | LONGEVITY | \$655.00 | \$638.35 | \$0.00 |
| 2-5270-054-185- | BONUS LEAVE PAYOUT | \$5.00 | \$4.63 | \$0.00 |
| 2-5270-054-188- | ANNUAL LEAVE PAYOUT | \$3,200.00 | \$3,199.67 | \$0.00 |
| 2-5270-054-199- | OVERTIME | \$165.00 | \$165.08 | \$0.00 |
| 2-5270-054-211- | EMPLOYER'S SOC SECURITY-ESL PROGRAM | \$24,239.00 | \$20,888.30 | \$24,725.00 |
| 2-5270-054-221- | EMPLOYER'S RET CONTRIB-ESL PROGRAM | \$48,532.00 | \$46,459.08 | \$53,410.00 |
| 2-5270-054-231- | ENGLISH 2ND LANGUAGE - HEALTH INSURANCE | \$23,667.00 | \$14,433.90 | \$22,191.00 |
| 2-5270-054-232- | ESL TEACHER - WORKERS' COMPENSATION | \$3,125.00 | \$2,292.14 | \$2,232.00 |
| 2-5270-054-311- | CONTRACTED SERVICES - ESL INTERPRETER | \$26,797.00 | \$12,211.25 | \$12,500.00 |
| 2-5270-054-312- | ESL WORKSHOP EXPENSES | \$2,100.00 | \$1,300.00 | \$1,300.00 |
| 2-5270-054-332- | ESL PROGRAM MILEAGE REIM NOT STATE ELIG | \$2,365.00 | \$2,364.50 | \$1,200.00 |
| 2-5270-054-411- | ESL PROGRAM SUPPLIES & MATERIALS | \$5,014.00 | \$3,114.51 | \$3,500.00 |
| 2-5270-054-418- | COMPUTER SOFTWARED AND SUPPLIES | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| | Total Paid by Local Current Expense Fund | \$437,416.00 | \$382,272.89 | \$446,765.00 |
| | | | | |
| | Total Paid by All Funds | \$2,002,820.00 | \$1,947,676.89 | \$2,132,351.00 |



PRC 055

Learn and Earn

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

Major line items in PRC 055 include funds for assistant principals, 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 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.

Reductions from the state in the allotment over recent years have resulted in increased local costs.

| PRC 055 - Learn and Earn | | | | |
|-----------------------------|---|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-055-129- | AMOUNT HELD HARMLESS | \$375.00 | \$375.00 | \$0.00 |
| 1-5110-055-135- | LEAD TEACHER | \$57,575.00 | \$57,575.00 | \$59,400.00 |
| 1-5110-055-163- | SUBSTITUTE PAY - STAFF DEVELOPMENT | \$375.00 | \$375.00 | \$450.00 |
| 1-5110-055-196- | STAFF DEVELOPMENT STIPEND | \$750.00 | \$750.00 | \$0.00 |
| 1-5110-055-211- | SOC SECURITY-REG. CURRICULAR | \$4,481.00 | \$4,480.89 | \$4,579.00 |
| 1-5110-055-221- | RETIREMENT- REGULAR CURRICULAR | \$13,437.00 | \$13,436.48 | \$14,553.00 |
| 1-5110-055-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5110-055-311- | CONTRACTED SERVICES-REG. CURRICULAR SE | \$73,055.00 | \$73,055.20 | \$65,801.00 |
| 1-5110-055-312- | WORKSHOP EXPENSE | \$1,759.00 | \$1,759.00 | \$0.00 |
| 1-5110-055-342- | POSTAGE | \$113.00 | \$112.56 | \$0.00 |
| 1-5110-055-411- | SUPPLIES AND MATERIALS-REG.CURRICULAR | \$3,868.00 | \$3,868.53 | \$0.00 |
| 1-5110-055-413- | OTHER EDUCAT TEXT-NOT ON STATE ADOPTED | \$15,000.00 | \$15,000.00 | \$27,820.00 |
| 1-5110-055-461- | NON INVENTORY FURNITURE/EQUIP-REG. CURR | \$11,389.00 | \$11,388.41 | \$0.00 |
| 1-5117-055-411- | SUPPLIES AND MATERIALS - MATH/SCIENCE | \$228.00 | \$228.19 | \$0.00 |
| 1-5403-055-151- | OFFICE SUPPORT | \$15,119.00 | \$15,119.32 | \$17,978.00 |
| 1-5403-055-199- | OVERTIME PAY | \$90.00 | \$90.33 | \$50.00 |
| 1-5403-055-211- | EMPLOYER'S FICA | \$1,150.00 | \$1,150.08 | \$1,379.00 |
| 1-5403-055-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$3,494.00 | \$3,493.53 | \$4,417.00 |
| 1-5403-055-231- | EMPLOYER-PAID HEALTH INSURANCE | \$3,509.00 | \$3,509.45 | \$3,699.00 |

Budget Resource Document – 2022-23

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|-----------------|---|---------------------|---------------------|---------------------|
| 1-5420-055-116- | ASSISTANT PRINCIPAL SALARY-FULL LICENSE | \$66,445.00 | \$66,445.80 | \$38,646.00 |
| 1-5420-055-129- | AMOUNT HELD HARMLESS | \$960.00 | \$960.00 | \$0.00 |
| 1-5420-055-211- | EMPLOYER'S SOC SEC - REGULAR | \$5,111.00 | \$5,111.62 | \$2,956.00 |
| 1-5420-055-221- | EMPLOYER'S RETIREMENT - REGULA | \$15,354.00 | \$15,353.65 | \$9,468.00 |
| 1-5420-055-231- | EMPLOYER'S HOSPITALIZATION INS | \$7,397.00 | \$7,396.62 | \$3,699.00 |
| 1-5830-055-129- | AMOUNT HELD HARMLESS | \$1,562.00 | \$1,561.56 | \$0.00 |
| 1-5830-055-131- | GUIDANCE COUNSELORS-LEARN AND EARN G | \$68,509.00 | \$68,508.96 | \$68,339.00 |
| 1-5830-055-211- | EMPLOYER'S SOC SECURITY-GUIDANCE COUN | \$5,330.00 | \$5,329.86 | \$5,228.00 |
| 1-5830-055-221- | EMPLOYER'S RET CONTRIB -GUIDANCE COUNS | \$14,916.00 | \$14,916.26 | \$16,744.00 |
| 1-5830-055-231- | EMPLOYER-PAID HEALTH IN-GUIDANCE COUNS | \$1,630.00 | \$1,629.78 | \$7,397.00 |
| | Total Paid by State Allotment | \$400,000.00 | \$400,000.00 | \$360,000.00 |
| 2-5110-055-181- | LOCAL SUPPLEMENT | \$7,823.00 | \$7,823.30 | \$8,019.00 |
| 2-5110-055-211- | EMPLOYER'S SOC SECURITY | \$599.00 | \$598.57 | \$614.00 |
| 2-5110-055-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,791.00 | \$1,791.96 | \$1,965.00 |
| 2-5110-055-232- | WORKERS' COMPENSATION | \$64.00 | \$64.20 | \$80.00 |
| 2-5403-055-181- | LOCAL SUPPLEMENT-OFFICE SUPPORT | \$1,626.00 | \$1,625.52 | \$1,936.00 |
| 2-5403-055-211- | EMPLOYER'S SOC SECURITY | \$124.00 | \$124.31 | \$148.00 |
| 2-5403-055-221- | EMPLOYER'S RET CONTRIBUTION | \$373.00 | \$372.60 | \$474.00 |
| 2-5403-055-232- | WORKERS' COMPENSATION | \$13.00 | \$13.42 | \$19.00 |
| 5-5420-055-181- | SUPPLEMENTARY PAY | \$3,422.00 | \$3,422.33 | \$4,831.00 |
| 5-5420-055-192- | ADDITIONAL RESPONSIBILITY STIP | \$1,650.00 | \$1,650.00 | \$0.00 |
| 5-5420-055-211- | EMPLOYER'S SOC SEC - REGULAR | \$388.00 | \$388.10 | \$370.00 |
| 5-5420-055-221- | EMPLOYER'S RETIREMENT - REGULA | \$1,167.00 | \$1,166.86 | \$1,184.00 |
| 5-5420-055-232- | WORKERS' COMPENSATION | \$42.00 | \$41.99 | \$0.00 |
| 2-5830-055-129- | AMOUNT HELD HARMLESS | \$81.00 | \$80.86 | \$0.00 |
| 2-5830-055-181- | GUIDANCE COUNSELOR - LOCAL SUPPLEMENT | \$6,265.00 | \$6,265.14 | \$9,792.00 |
| 2-5830-055-211- | EMPLOYER'S SOC SECURITY-GUIDANCE COUN | \$485.00 | \$485.46 | \$749.00 |
| 2-5830-055-221- | EMPLOYER'S RET CONTRIB-GUIDANCE COUNS | \$1,356.00 | \$1,355.24 | \$2,399.00 |
| 2-5830-055-232- | GUIDANCE COUNSELOR - WORKERS' COMPEN | \$53.00 | \$52.48 | \$98.00 |
| | Total Paid by Local Current Expense Fund | \$27,322.00 | \$27,322.34 | \$32,678.00 |
| | Total Paid by All Funds | \$427,322.00 | \$427,322.34 | \$392,678.00 |



PRC 056

Student Transportation

The Buncombe County Schools' Transportation Department operates the 7th largest school bus transportation system in North Carolina. Each school day approximately 200 school buses travel 15,200 miles and transport 9,900 students.

We employ highly-skilled mechanics who 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.

For the previous two school years the BCS transportation budget from the state was held harmless, this is not the case for the 2022-23 school year. The student ridership count was conducted during the week of Sept. 26-30, 2022, however because of statewide bus driver staffing issues and some buses needing to be “parked”, DPI is allowing some adjustments to ridership counts.

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.

We will not know our final allotment until later in the year when DPI finishes running the funding formula and issues our final allotment.

Budget Resource Document – 2022-23

| PRC 056 - School Transportation | | | | |
|---------------------------------|---|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-6550-056-165- | SUBSTITUTE BUS DRIVER | \$456,590.00 | \$456,590.28 | \$150,000.00 |
| 1-6550-056-171- | BUS DRIVER PAY - NOT OVERTIME OR SUB | \$2,701,388.00 | \$2,701,388.00 | \$1,980,000.00 |
| 1-6550-056-172- | BUS DRIVER OVERTIME | \$122,836.00 | \$122,835.51 | \$90,000.00 |
| 1-6550-056-175- | TRANSPORTATION DEPARTMENT PERSONNEL | \$787,722.00 | \$787,721.83 | \$969,836.00 |
| 1-6550-056-199- | TRANSPORTATION MECHANIC OVERTIME | \$37,354.00 | \$37,354.07 | \$19,000.00 |
| 1-6550-056-211- | EMPLOYER'S SOC SECURITY-TRANSPORTATIO | \$305,579.00 | \$305,579.20 | \$245,476.00 |
| 1-6550-056-221- | EMPLOYER'S RET CONTRIB -TRANSPORTATION | \$725,802.00 | \$725,802.46 | \$544,239.00 |
| 1-6550-056-231- | EMPLOYER-PAID HEALTH IN-TRANSPORTATION | \$587,569.00 | \$587,568.54 | \$720,992.00 |
| 1-6550-056-311- | CONTRACTED SERVICES - TRANSPORTATION | \$146,754.00 | \$146,754.26 | \$150,000.00 |
| 1-6550-056-312- | WORKSHOP EXPENSE-TRANSPORTATION STAF | \$1,320.00 | \$1,320.43 | \$5,000.00 |
| 1-6550-056-316- | COMMERCIAL DRIVING LICENSE MED EXAMS | \$32,083.00 | \$32,083.00 | \$30,000.00 |
| 1-6550-056-319- | DRUG TESTING CONTRACT | \$12,265.00 | \$12,265.00 | \$12,000.00 |
| 1-6550-056-321- | PUBLIC UTILITIES - ELECTRICITY | \$16,481.00 | \$16,481.21 | \$18,000.00 |
| 1-6550-056-322- | PUBLIC UTILITIES - NATURAL GAS | \$8,975.00 | \$8,975.29 | \$10,000.00 |
| 1-6550-056-323- | PUBLIC UTILITIES - WATER | \$2,302.00 | \$2,301.82 | \$25,000.00 |
| 1-6550-056-326- | CONTRACTED REPAIRS - EQUIPMENT | \$45,488.00 | \$45,487.88 | \$40,000.00 |
| 1-6550-056-331- | PUPIL TRANSPORTATION CONTRACTS | \$876.00 | \$875.89 | \$1,000.00 |
| 1-6550-056-341- | TRANSPORTATION DEPT TELEPHONE | \$16,626.00 | \$16,625.73 | \$16,626.00 |
| 1-6550-056-411- | TRANSPORTATION SUPPLIES | \$39,958.00 | \$39,958.48 | \$40,000.00 |
| 1-6550-056-422- | VECHICLE REPAIR PARTS, GREASE, & ANTI-FRE | \$737,858.00 | \$737,857.66 | \$350,000.00 |
| 1-6550-056-423- | GAS/DIESEL FUEL | \$1,188,500.00 | \$1,188,499.53 | \$800,000.00 |
| 1-6550-056-424- | OIL FOR BUSES | \$16,968.00 | \$16,968.25 | \$15,000.00 |
| 1-6550-056-425- | TIRES FOR BUSES | \$167,643.00 | \$167,642.60 | \$120,000.00 |
| 1-6550-056-552- | LICENSE AND TITLE FEES | \$9,165.00 | \$9,165.08 | \$10,000.00 |
| | Total Paid by State Allotment | \$8,168,102.00 | \$8,168,102.00 | \$6,362,169.00 |
| 2-6550-056-171- | YELLOW BUSES WHEN USED BEYOND REG RC | \$247,522.00 | \$247,521.67 | \$250,000.00 |
| 2-6550-056-175- | TIMS SPECIALIST | \$117,242.00 | \$95,162.53 | \$73,055.00 |
| 2-6550-056-199- | OVERTIME PAY | \$977.00 | \$748.08 | \$750.00 |
| 2-6550-056-211- | EMPLOYER'S SOC SECURITY-TIMS SPECIALIST | \$32,536.00 | \$31,120.86 | \$24,771.00 |
| 2-6550-056-221- | EMPLOYER'S RET CONTRIB -TIMS SPECIALIST | \$70,655.00 | \$66,111.50 | \$67,899.00 |
| 2-6550-056-231- | EMPLOYER-PAID HEALTH INSURANCE | \$18,569.00 | \$15,977.20 | \$14,794.00 |
| 2-6550-056-311- | CONTRACTED SERVICES - TRANSPORTATION | \$1,371.00 | \$0.00 | \$6,500.00 |
| 2-6550-056-312- | WORKSHOP EXPENSE-TRANSPORTATION STAF | \$80.00 | \$80.00 | \$1,500.00 |
| 2-6550-056-316- | COMMERCIAL DRIVER'S LICENSE MEDICAL EXA | \$0.00 | \$0.00 | \$1,000.00 |
| 2-6550-056-319- | DRUG TESTING CONTRACT | (\$1,539.00) | (\$1,659.00) | \$1,500.00 |
| 2-6550-056-411- | SUPPLIES-TRANSPORTATION DEPARTMNT | \$9,951.00 | \$8,053.66 | \$8,000.00 |
| 2-6550-056-422- | REPAIR PARTS/MAT-TRANSPORTATION VEHCIL | \$13,485.00 | \$12,049.96 | \$12,000.00 |
| 2-6550-056-423- | GAS/DIESEL FUEL-TRANSPORTATION VEHCI | \$20,044.00 | \$14,850.61 | \$15,000.00 |
| 2-6550-056-424- | OIL-TRANSPORTATION VEHICLES | (\$2,064.00) | (\$2,170.42) | \$1,000.00 |
| 2-6550-056-425- | TIRES-TRANSPORTATION VEHICLES | \$6,745.00 | \$6,517.16 | \$500.00 |
| 2-6550-056-552- | LICENSE AND TITLE FEES | \$0.00 | \$0.00 | \$3,000.00 |
| | Total Paid by Local Current Expense Fund | \$535,574.00 | \$494,363.81 | \$481,269.00 |
| | Total Paid by All Funds | \$8,703,676.00 | \$8,662,465.81 | \$6,843,438.00 |



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.

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.

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.

As in past years, the state funds may be transferred to PRC 010.

| PRC 061 - Instructional Supplies/Equipment | | | | |
|---|---|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-061-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$690,598.00 |
| | Total Paid by State Allotment | \$0.00 | \$0.00 | \$690,598.00 |
| 2-5110-061-411- | SUPPLIES AND MATERIALS | \$721,572.00 | \$939,775.77 | \$690,598.00 |
| | Total Paid by Local Current Expense Fund | \$721,572.00 | \$939,775.77 | \$690,598.00 |
| | Total Paid by All Funds | \$721,572.00 | \$939,775.77 | \$1,381,196.00 |



PRC 063

Special Program Funds – Exceptional Child

PRC 063 is a special allotment for Developmental Day services, Community Residential Centers, and Special State Reserve funds 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 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.

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 specific 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.

At this time, we have not received any allocation of these funds, but expect to receive funding similar to last year, while pursuing supplemental funds through the Special State Reserve.

| PRC 063 - Special Program Funds - Exceptional Child | | | | |
|---|---|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5210-063-311- | CONTRACTED SERVICE- CHILDREN WITH DISAB | \$191,764.00 | \$176,367.70 | \$0.00 |
| Total Paid by State Allotment | | \$191,764.00 | \$176,367.70 | \$0.00 |



PRC 067

Assistant Principal Interns - MSA

The Assistant Principal Interns – MSA 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.

Recipients of this stipend are full-time Master of Student Administration (MSA) students serving in a ten month or less internship in an Institute of Higher Education offering the program. These individuals are not recognized as full-time employees of Buncombe County Schools and are not eligible for hospitalization or retirement contributions.

| PRC 067 - Assistant Principal Interns - MSA | | | | |
|---|--------------------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5420-067-117- | MSA INTERN STIPEND | \$125,775.00 | \$125,775.00 | \$88,060.00 |
| 1-5420-067-129- | HELD HARMLESS | \$13,341.00 | \$13,341.00 | \$14,840.00 |
| 1-5420-067-211- | EMPLOYERS SOC SECURITY | \$10,668.00 | \$10,010.85 | \$7,872.00 |
| | Total Paid by State Allotment | \$149,784.00 | \$149,126.85 | \$110,772.00 |

| PRC 067 - Assistant Principal Interns - MSA | | | | |
|---|---|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-067-000- | WCU/NCASLD GRANT | (\$43,672.00) | (\$46,491.57) | (\$33,737.00) |
| | | (\$43,672.00) | (\$46,491.57) | (\$33,737.00) |
| Total Appropriations | | | | |
| 8-5420-067-129- | HELD HARMLESS | \$112.00 | \$112.40 | \$0.00 |
| 8-5420-067-181- | LOCAL SUPPLEMENT | \$14,539.00 | \$14,538.70 | \$11,435.00 |
| 8-5420-067-192- | ADDITIONAL SALARY - ASSISTANT PRINCIPAL | \$9,000.00 | \$9,000.00 | \$6,000.00 |
| 8-5420-067-211- | FICA | \$1,809.00 | \$1,809.11 | \$1,334.00 |
| 8-5420-067-221- | EMPLOYER HEALTH INSURANCE | \$21,371.00 | \$21,370.56 | \$14,794.00 |
| 8-5420-067-232- | WORKER'S COMPENSATION | \$191.00 | \$190.34 | \$174.00 |
| | Total Appropriations | \$47,022.00 | \$47,021.11 | \$33,737.00 |



PRC 068/069

Alternative Schools and 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.

| PRC 068 - Alternative Schools/At Risk Student Services | | | | |
|--|---|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5310-068-341- | TELEPHONE SERVICE | \$1,076.00 | \$1,075.87 | \$1,653.00 |
| 1-5314-068-142- | ISS AIDE | \$6,481.00 | \$6,481.00 | \$22,083.00 |
| 1-5314-068-211- | EMPLOYER'S SOC SECURITY-IN-SCHOOL SUSP | \$461.00 | \$461.49 | \$1,689.00 |
| 1-5314-068-221- | EMPLOYER'S RET CONTRIB -IN-SCHOOL SUSPE | \$1,541.00 | \$1,540.93 | \$5,410.00 |
| 1-5314-068-231- | EMPLOYER-PAID HEALTH INSURANCE | \$2,592.00 | \$2,591.44 | \$7,397.00 |
| 1-5318-068-121- | THERAPEUTIC CLASSROOM TEACHER | \$50,325.00 | \$50,325.00 | \$52,000.00 |
| 1-5318-068-129- | AMOUNT HELD HARMLESS | \$325.00 | \$325.00 | \$0.00 |
| 1-5318-068-162- | SUB PAY - REGULAR ABSENCE | \$100.00 | \$100.00 | \$0.00 |
| 1-5318-068-211- | EMPLOYER'S SOC SECURITY | \$3,430.00 | \$3,430.41 | \$3,978.00 |
| 1-5318-068-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$11,602.00 | \$11,601.67 | \$12,740.00 |
| 1-5318-068-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5420-068-116- | ASST PRINCIPAL SALARY-FULL LICENSE | \$117,962.00 | \$117,961.90 | \$138,754.00 |
| 1-5420-068-129- | AMOUNT HELD HARMLESS | \$770.00 | \$770.00 | \$0.00 |
| 1-5420-068-211- | EMPLOYER'S SOC SECURITY | \$8,574.00 | \$8,574.01 | \$10,615.00 |
| 1-5420-068-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$27,320.00 | \$27,320.39 | \$33,995.00 |
| 1-5420-068-231- | EMPLOYER-PAID HEALTH INSURANCE | \$12,383.00 | \$12,382.93 | \$14,794.00 |
| | Total Paid by State Allotment | \$251,961.00 | \$251,960.96 | \$312,505.00 |
| 2-5314-068-165- | SUBSTITUTE PAY NON-TEACHING | \$450.00 | \$449.05 | \$0.00 |
| 2-5314-068-181- | IN SCHOOL SUSPEN ASST-LOCAL SUPPLEMEN | \$761.00 | \$741.42 | \$2,378.00 |
| 2-5314-068-211- | EMPLOYER'S SOC SECURITY-IN-SCHOOL SUSP | \$150.00 | \$91.05 | \$182.00 |
| 2-5314-068-221- | EMPLOYER'S RET CONTRIB -IN-SCHOOL SUSPE | \$417.00 | \$176.19 | \$583.00 |
| 2-5314-068-232- | WORKERS' COMPENSATION | \$20.00 | \$9.37 | \$24.00 |
| 2-5318-068-129- | AMOUNT HELD HARMLESS | \$41.00 | \$40.65 | \$0.00 |
| 2-5318-068-181- | LOCAL SUPPLEMENT-THERAPEUTIC CR INSTR | \$6,331.00 | \$6,290.65 | \$6,500.00 |
| 2-5318-068-211- | EMPLOYER'S SOC SECURITY | \$484.00 | \$484.35 | \$497.00 |
| 2-5318-068-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,451.00 | \$1,450.20 | \$1,593.00 |
| 2-5318-068-232- | WORKERS' COMPENSATION | \$63.00 | \$52.43 | \$65.00 |
| 2-5420-068-181- | COMM HS ASST PRINCIPAL LOCAL SUPPLEME | \$16,598.00 | \$16,597.41 | \$18,051.00 |
| 2-5420-068-211- | EMPLOYER'S SOC SECURITY | \$1,270.00 | \$1,269.69 | \$1,391.00 |
| 2-5420-068-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$3,642.00 | \$3,600.69 | \$4,423.00 |
| 2-5420-068-232- | WORKERS' COMPENSATION | \$159.00 | \$137.48 | \$181.00 |
| | Total Paid by Local Current Expense Fund | \$31,837.00 | \$31,390.63 | \$35,868.00 |
| | Total Paid by All Funds | \$283,798.00 | \$283,351.59 | \$348,373.00 |

Budget Resource Document – 2022-23

| PRC 069 - Alternative Program/At-Risk Students | | | | |
|---|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5210-069-129 | AMOUNT HELD HARMLESS | \$38,158.00 | \$38,158.48 | \$0.00 |
| 1-5210-069-133 | PSYCHOLOGIST | \$734,853.00 | \$734,853.46 | \$706,280.00 |
| 1-5210-069-211 | EMPLOYER'S SOC SECURITY | \$55,792.00 | \$55,791.75 | \$54,030.00 |
| 1-5210-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$163,332.00 | \$163,331.57 | \$164,601.00 |
| 1-5210-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$86,693.00 | \$86,692.58 | \$85,066.00 |
| 1-5310-069-121 | ALTER. INSTRUCTIONAL TEACHERS | \$31,745.00 | \$31,745.00 | \$991,283.00 |
| 1-5310-069-129 | AMOUNT HELD HARMLESS | \$825.00 | \$825.00 | \$0.00 |
| 1-5310-069-162 | SUB - REGULAR TEACHER ABSENCE | \$563.00 | \$562.50 | \$0.00 |
| 1-5310-069-211 | EMPLOYER'S SOC SECURITY | \$2,203.00 | \$2,202.84 | \$75,834.00 |
| 1-5310-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$7,295.00 | \$7,294.59 | \$247,864.00 |
| 1-5310-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$5,075.00 | \$5,075.34 | \$142,940.00 |
| 1-5311-069-121 | AT RISK TEACHER | \$39,552.00 | \$39,552.32 | \$0.00 |
| 1-5311-069-129 | AMOUNT HELD HARMLESS | \$994.00 | \$993.80 | \$0.00 |
| 1-5311-069-162 | SUB - AT RISK TEACHER | \$250.00 | \$250.00 | \$0.00 |
| 1-5311-069-211 | EMPLOYER'S SOC SECURITY | \$2,895.00 | \$2,894.51 | \$0.00 |
| 1-5311-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$8,801.00 | \$8,801.36 | \$0.00 |
| 1-5311-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$15,137.00 | \$15,136.84 | \$0.00 |
| 1-5313-069-142 | MIDDLE SCHOOL IN-SCHOOL SUSPENSION AID | \$147,385.00 | \$147,384.52 | \$205,957.00 |
| 1-5313-069-167 | TEACHER ASSISTANT SUB FOR REG TCH | \$299.00 | \$299.28 | \$1,000.00 |
| 1-5313-069-199 | MIDDLE SCHOOL ISS AIDE OVERTIME | \$3,605.00 | \$3,605.29 | \$0.00 |
| 1-5313-069-211 | EMPLOYER'S SOC SECURITY | \$10,694.00 | \$10,693.99 | \$15,833.00 |
| 1-5313-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$35,076.00 | \$35,075.99 | \$50,459.00 |
| 1-5313-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$40,900.00 | \$40,900.48 | \$59,176.00 |
| 1-5314-069-142 | HIGH SCHOOL IN-SCHOOL SUSPENSION AIDE | \$103,000.00 | \$103,000.05 | \$104,345.00 |
| 1-5314-069-167 | TEACHER ASSISTANT SUB FOR REG TCH | \$399.00 | \$399.04 | \$1,000.00 |
| 1-5314-069-199 | HIGH SCHOOL ISS AIDE OVERTIME | \$1,693.00 | \$1,692.68 | \$0.00 |
| 1-5314-069-211 | EMPLOYER'S SOC SECURITY | \$7,161.00 | \$7,160.53 | \$8,059.00 |
| 1-5314-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$24,365.00 | \$24,364.56 | \$25,564.00 |
| 1-5314-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$28,732.00 | \$28,732.22 | \$29,588.00 |
| 1-5317-069-121 | MATH/SCIENCE INSTRUCTOR | \$54,630.00 | \$54,630.00 | \$0.00 |
| 1-5317-069-129 | AMOUNT HELD HARMLESS | \$1,375.00 | \$1,375.00 | \$0.00 |
| 1-5317-069-162 | SUB - REGULAR TEACHER ABSENCE | \$625.00 | \$625.00 | \$0.00 |
| 1-5317-069-211 | EMPLOYER'S SOC SECURITY | \$4,011.00 | \$4,010.83 | \$0.00 |
| 1-5317-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$12,542.00 | \$12,542.23 | \$0.00 |
| 1-5317-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$7,613.00 | \$7,613.01 | \$0.00 |
| 1-5318-069-121 | THERAPEUTIC CLASSROOM TEACHERS | \$41,736.00 | \$41,736.00 | \$0.00 |
| 1-5318-069-129 | AMOUNT HELD HARMLESS | \$408.00 | \$408.00 | \$0.00 |
| 1-5318-069-211 | EMPLOYER'S SOC SECURITY | \$3,131.00 | \$3,131.41 | \$0.00 |
| 1-5318-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$9,402.00 | \$9,401.67 | \$0.00 |
| 1-5318-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$5,075.00 | \$5,075.34 | \$0.00 |
| 1-5318-069-411 | SUPPLIES AND MATERIALS | \$936.00 | \$936.03 | \$1,000.00 |
| 1-5320-069-129 | AMOUNT HELD HARMLESS | \$9,562.00 | \$9,561.79 | \$0.00 |
| 1-5320-069-131 | SOCIAL WORKER | \$744,103.00 | \$744,103.05 | \$757,766.00 |
| 1-5320-069-211 | EMPLOYER'S SOC SECURITY | \$54,447.00 | \$54,446.70 | \$57,969.00 |
| 1-5320-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$173,040.00 | \$173,039.51 | \$185,653.00 |
| 1-5320-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$88,708.00 | \$88,707.98 | \$107,567.00 |
| 1-5325-069-129 | AMOUNT HELD HARMLESS | \$990.00 | \$990.00 | \$0.00 |
| 1-5325-069-131 | GRADUATION INITIATIVE STAFF | \$59,790.00 | \$59,790.00 | \$62,400.00 |
| 1-5325-069-211 | EMPLOYER'S SOC SECURITY | \$4,279.00 | \$4,278.57 | \$4,774.00 |
| 1-5325-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$13,922.00 | \$13,922.02 | \$15,288.00 |
| 1-5325-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 1-5330-069-418 | REMIEDIATION SOFTWARE | \$27,600.00 | \$27,600.00 | \$30,000.00 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|---|-----------------------|-----------------------|-----------------------|
| 1-5333-069-121- | REMEDATION TEACHER PAID WITH AT-RISK \$ | \$127,582.00 | \$127,582.00 | \$0.00 |
| 1-5333-069-129- | AMOUNT HELD HARMLESS | \$2,760.00 | \$2,760.00 | \$0.00 |
| 1-5333-069-142- | REMEDATION BEFORE/AFTER SCHOOL DAY TA | \$206,023.00 | \$206,022.98 | \$290,027.00 |
| 1-5333-069-162- | SUB FOR REMEDIATION TEACHER | \$1,925.00 | \$1,925.00 | \$3,000.00 |
| 1-5333-069-199- | REMEDATION ASST OVERTIME | \$165.00 | \$164.77 | \$0.00 |
| 1-5333-069-211- | EMPLOYER'S SOC SECURITY | \$24,102.00 | \$24,102.35 | \$22,417.00 |
| 1-5333-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$67,850.00 | \$67,849.83 | \$58,376.00 |
| 1-5333-069-231- | EMPLOYER-PAID HEALTH INSURANCE | \$80,187.00 | \$80,186.64 | \$69,097.00 |
| 1-5830-069-129- | AMOUNT HELD HARMLESS | \$1,332.00 | \$1,333.49 | \$0.00 |
| 1-5830-069-131- | COUNSELOR | \$107,635.00 | \$107,635.53 | \$359,100.00 |
| 1-5830-069-211- | EMPLOYER'S SOC SECURITY | \$7,588.00 | \$7,587.77 | \$27,471.00 |
| 1-5830-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$25,212.00 | \$25,212.39 | \$87,980.00 |
| 1-5830-069-231- | EMPLOYER-PAID HEALTH INSURANCE | \$15,512.00 | \$15,512.60 | \$44,614.00 |
| 1-5832-069-129- | AMOUNT HELD HARMLESS | \$360.00 | \$360.00 | \$0.00 |
| 1-5832-069-131- | STUDENT ADVOCATE - GUIDANCE LICENSE | \$62,518.00 | \$62,518.00 | \$65,406.00 |
| 1-5832-069-211- | EMPLOYER'S SOC SECURITY | \$4,787.00 | \$4,787.27 | \$5,004.00 |
| 1-5832-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$14,473.00 | \$14,472.83 | \$16,024.00 |
| 1-5832-069-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| | Total Paid by State Allotment | \$3,679,446.00 | \$3,679,446.00 | \$5,254,606.00 |
| 2-5210-069-129- | AMOUNT HELD HARMLESS | \$2,509.00 | \$2,508.41 | \$0.00 |
| 2-5210-069-181- | LOCAL SUPPLEMENT - SPEC SERVICES UNIT | \$66,899.00 | \$64,354.27 | \$65,726.00 |
| 2-5210-069-211- | EMPLOYER'S SOC SECURITY | \$5,118.00 | \$5,115.20 | \$5,028.00 |
| 2-5210-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$15,485.00 | \$15,484.07 | \$16,103.00 |
| 2-5210-069-232- | WORKERS' COMPENSATION | \$669.00 | \$576.80 | \$657.00 |
| 2-5310-069-129- | AMOUNT HELD HARMLESS | \$32.00 | \$31.50 | \$0.00 |
| 2-5310-069-181- | LOCAL SUPPLEMENT-DSSF PAID THERAPEUTIC | \$3,954.00 | \$3,393.60 | \$0.00 |
| 2-5310-069-211- | EMPLOYER'S SOC SECURITY | \$373.00 | \$262.03 | \$0.00 |
| 2-5310-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,110.00 | \$766.98 | \$0.00 |
| 2-5310-069-232- | WORKERS' COMPENSATION | \$180.00 | \$28.92 | \$0.00 |
| 2-5311-069-121- | MIDDLE SCHOOL INITIATIVE TEACHER | \$8,000.00 | \$8,000.00 | \$0.00 |
| 2-5311-069-129- | AMOUNT HELD HARMLESS | \$152.00 | \$151.75 | \$0.00 |
| 2-5311-069-181- | LOCAL SUPPLEMENT | \$4,202.00 | \$4,201.20 | \$0.00 |
| 2-5311-069-211- | EMPLOYER'S SOC SECURITY | \$930.00 | \$929.48 | \$0.00 |
| 2-5311-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,682.00 | \$2,681.78 | \$0.00 |
| 2-5311-069-231- | EMPLOYER-PAID HEALTH INSURANCE | \$3,132.00 | \$3,131.76 | \$0.00 |
| 2-5311-069-232- | WORKERS' COMPENSATION | \$113.00 | \$112.93 | \$0.00 |
| 2-5313-069-165- | SUBSTITUTE NON-TEACHING | \$2,182.00 | \$2,181.28 | \$2,000.00 |
| 2-5313-069-181- | LOCAL SUPPLEMENT - MS ISS AIDE | \$18,485.00 | \$17,334.29 | \$22,182.00 |
| 2-5313-069-211- | EMPLOYER'S SOC SECURITY | \$1,532.00 | \$1,492.96 | \$1,850.00 |
| 2-5313-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$4,231.00 | \$4,019.21 | \$5,434.00 |
| 2-5313-069-232- | WORKERS' COMPENSATION | \$185.00 | \$160.59 | \$242.00 |
| 2-5314-069-142- | HIGH SCHOOL IN-SCHOOL SUSPENSION AIDE | \$104.00 | \$104.00 | \$0.00 |
| 2-5314-069-165- | SUBSTITUTE NON-TEACHING | \$255.00 | \$254.40 | \$300.00 |
| 2-5314-069-181- | LOCAL SUPPLEMENT - HS ISS AIDE | \$12,143.00 | \$11,796.65 | \$11,238.00 |
| 2-5314-069-211- | EMPLOYER'S SOC SECURITY | \$957.00 | \$929.93 | \$883.00 |
| 2-5314-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,746.00 | \$2,661.76 | \$2,753.00 |
| 2-5314-069-232- | WORKERS' COMPENSATION | \$118.00 | \$100.43 | \$112.00 |
| 2-5316-069-129- | AMOUNT HELD HARMLESS | \$261.00 | \$261.00 | \$0.00 |
| 2-5316-069-135- | TEACHER OF THE HOMEBOUND | \$35,535.00 | \$34,474.85 | \$0.00 |
| 2-5316-069-181- | LOCAL SUPPLEMENT - HOMEBOUND TCH | \$5,686.00 | \$5,515.95 | \$0.00 |
| 2-5316-069-211- | EMPLOYER'S SOC SECURITY | \$3,153.00 | \$2,892.07 | \$0.00 |
| 2-5316-069-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$9,440.00 | \$9,208.34 | \$0.00 |
| 2-5316-069-231- | EMPLOYER-PAID HEALTH INSURANCE | \$3,510.00 | \$3,509.46 | \$0.00 |
| 2-5316-069-232- | WORKERS' COMPENSATION | \$412.00 | \$333.31 | \$0.00 |

Budget Resource Document – 2022-23

| | | | | |
|----------------|---|-----------------------|-----------------------|-----------------------|
| 2-5317-069-129 | AMOUNT HELD HARMLESS | \$55.00 | \$54.10 | \$0.00 |
| 2-5317-069-181 | LOCAL SUPPLEMENT | \$5,874.00 | \$5,836.96 | \$84,811.00 |
| 2-5317-069-211 | EMPLOYER'S SOC SECURITY | \$901.00 | \$450.63 | \$6,488.00 |
| 2-5317-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,395.00 | \$1,319.23 | \$20,779.00 |
| 2-5317-069-232 | WORKERS' COMPENSATION | \$118.00 | \$61.88 | \$848.00 |
| 2-5318-069-181 | LOCAL SUPPLEMENT - SWAIN CENTER STAFF | \$8,535.00 | \$8,534.16 | \$0.00 |
| 2-5318-069-211 | EMPLOYER'S SOC SECURITY | \$653.00 | \$652.86 | \$0.00 |
| 2-5318-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,953.00 | \$1,852.87 | \$0.00 |
| 2-5318-069-232 | WORKERS' COMPENSATION | \$85.00 | \$70.66 | \$0.00 |
| 2-5320-069-129 | AMOUNT HELD HARMLESS | \$545.00 | \$544.80 | \$0.00 |
| 2-5320-069-131 | SOCIAL WORKER | \$12,931.00 | \$12,930.24 | \$0.00 |
| 2-5320-069-181 | LOCAL SUPPLEMENT-SOCIAL WORKERS | \$90,555.00 | \$83,818.42 | \$0.00 |
| 2-5320-069-211 | EMPLOYER'S SOC SECURITY | \$8,897.00 | \$7,391.31 | \$0.00 |
| 2-5320-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$26,622.00 | \$22,188.83 | \$0.00 |
| 2-5320-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$3,132.00 | \$3,131.76 | \$0.00 |
| 2-5320-069-232 | WORKERS' COMPENSATION | \$1,163.00 | \$798.09 | \$0.00 |
| 2-5325-069-181 | LOCAL SUPPLEMENT-GRADUATION INIATIVE | \$6,990.00 | \$6,989.72 | \$7,176.00 |
| 2-5325-069-211 | EMPLOYER'S SOC SECURITY | \$535.00 | \$534.69 | \$549.00 |
| 2-5325-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,600.00 | \$1,517.54 | \$1,758.00 |
| 2-5325-069-232 | WORKERS' COMPENSATION | \$70.00 | \$57.57 | \$72.00 |
| 2-5333-069-129 | AMOUNT HELD HARMLESS | \$121.00 | \$120.60 | \$0.00 |
| 2-5333-069-181 | LOCAL SUPPLEMENT | \$52,371.00 | \$38,623.79 | \$31,236.00 |
| 2-5333-069-211 | EMPLOYER'S SOC SECURITY | \$4,006 | \$2,891 | \$2,390 |
| 2-5333-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$11,107.00 | \$7,772.67 | \$6,287.00 |
| 2-5333-069-232 | WORKERS' COMPENSATION | \$524.00 | \$323.53 | \$0.00 |
| 2-5830-069-181 | LOCAL SUPPLEMENT - GUIDANCE COUNSELOR | \$31,655.00 | \$0.00 | \$34,899.00 |
| 2-5830-069-211 | EMPLOYER'S SOC SECURITY | \$2,422.00 | \$0.00 | \$2,670.00 |
| 2-5830-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$7,246.00 | \$0.00 | \$8,550.00 |
| 2-5830-069-232 | WORKERS' COMPENSATION | \$317.00 | \$0.00 | \$349.00 |
| 2-5832-069-129 | AMOUNT HELD HARMLESS | \$42.00 | \$41.40 | \$0.00 |
| 2-5832-069-181 | STUDENT ADVOCATE - LOCAL SUPPLEMENT | \$7,209.00 | \$7,189.57 | \$7,522.00 |
| 2-5832-069-211 | EMPLOYER'S SOC SECURITY | \$554.00 | \$553.13 | \$575.00 |
| 2-5832-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,665.00 | \$1,664.39 | \$1,843.00 |
| 2-5832-069-232 | WORKERS' COMPENSATION | \$72.00 | \$59.60 | \$75.00 |
| 2-5863-069-146 | DISTANCE LEARNING LAB ATTENDANTS | \$135,398.00 | \$130,600.21 | \$159,146.00 |
| 2-5863-069-165 | NON-TEACHING SUB- DISTANCE LEARNING LAB | \$3,283.00 | \$3,282.32 | \$3,000.00 |
| 2-5863-069-181 | LOCAL SUPPLEMENT - DIST LEARNING LAB | \$15,110.00 | \$14,632.53 | \$17,140.00 |
| 2-5863-069-184 | LONGEVITY PAY | \$1,060.00 | \$1,033.68 | \$1,243.00 |
| 2-5863-069-188 | ANNUAL LEAVE PAY OUT | \$416.00 | \$415.91 | \$0.00 |
| 2-5863-069-199 | DISTANCE LEARNING LAB OVERTIME | \$321.00 | \$320.14 | \$0.00 |
| 2-5863-069-211 | EMPLOYER'S SOC SECURITY | \$11,555.00 | \$10,667.49 | \$13,810.00 |
| 2-5863-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$34,630.00 | \$33,939.96 | \$43,495.00 |
| 2-5863-069-231 | EMPLOYER-PAID HEALTH INSURANCE | \$41,654.00 | \$33,339.46 | \$44,382.00 |
| 2-5863-069-232 | WORKERS' COMPENSATION | \$1,510.00 | \$1,238.07 | \$1,805.00 |
| 2-6865-069-192 | ADDITIONAL RESPONSIBILITY STIPEND | \$4,100.00 | \$4,100.00 | \$9,000.00 |
| 2-5865-069-211 | EMPLOYER'S SOC SECURITY | \$314.00 | \$313.65 | \$689.00 |
| 2-5865-069-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$889.00 | \$888.88 | \$2,205.00 |
| 2-5865-069-232 | WORKERS' COMPENSATION | \$36.00 | \$35.99 | \$90.00 |
| | Total Paid by Local Current Expense Fund | \$758,671.00 | \$661,745.19 | \$649,390.00 |
| | | | | |
| | Total Paid by All Funds | \$4,438,117.00 | \$4,341,191.19 | \$5,903,996.00 |

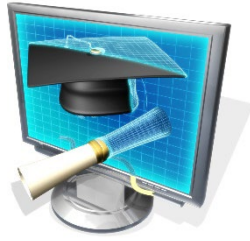


PRC 071

Supplemental Funds for Teacher Compensation

The first year of the biennial budget, SL2021-180 provided a new allotment to increase salary supplements for teachers and instructional support based on low wealth. Buncombe County Schools did not qualify for these funds in 2021-22, however in the 2022-23 budget SL2022-74 (House Bill 103) the funding was expanded, and changes were made to the eligible county criteria which then allowed Buncombe County Schools to qualify for the supplemental funds. Legislature have designated a per-teacher maximum and identified eligible certified personnel to be teachers and instructional support personnel who are required to be paid from the legislative certified teacher salary schedule and are working and coded to the school level. Each PSU that receives these funds determines the policy with Board approval for distribution of the supplements – the individuals who will receive the supplements, and the amount of the supplements.

| PRC 071 - Supplemental Funds for Teacher Compensation | | | | |
|---|--------------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-071-181 | SUPPLEMENTARY PAY | \$0.00 | \$0.00 | \$1,280,431.00 |
| 1-5110-071-211 | EMPLOYER'S SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$97,952.00 |
| 1-5110-071-221 | EMPLOYER'S RETIREMENT MATCHING | \$0.00 | \$0.00 | \$313,706.00 |
| | Total Paid by State Allotment | \$0.00 | \$0.00 | \$1,692,089.00 |



PRC 073

School Connectivity

The State School Connectivity Initiative allotment is designed to help PSUs fully leverage Federal E-rate Funding in order to provide robust connectivity infrastructure for all public school classrooms in North Carolina. Thanks to Federal E-rate Funding and the NC School Connectivity Initiative Buncombe County Schools is able to upgrade and maintain state-of-the-art wireless, wide-area network, and broadband Internet connectivity to all campuses.

| PRC 073 - School Connectivity | | | | |
|--------------------------------------|--------------------------------------|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-6401-073-311- | CONTRACTED SERVICES | \$23,510.00 | \$23,510.22 | \$0.00 |
| 1-6401-073-422- | REPAIR PARTS | \$4,309.00 | \$4,308.63 | \$0.00 |
| 1-6401-073-462- | TECHNOLOGY SUPPORT-COMPUTER EQUIPME | \$341,300.00 | \$341,300.04 | \$106,920.00 |
| 1-6401-073-542- | COMPUTER HARDWARE - CAPITALIZED | \$72,163.00 | \$72,163.11 | \$0.00 |
| | Total Paid by State Allotment | \$441,282.00 | \$441,282.00 | \$106,920.00 |

PRC 081



Transportation for Homeless and Foster Children

Buncombe County Schools is responsible for providing transportation to school for all homeless and foster care students. Because these students are often not living close to the school that they are attending, there are additional costs associated with their transportation over and above the normal student transportation services.

Buncombe County Schools applied for and has received funding to offset some of these extraordinary transportation costs for homeless and foster children attending BCS schools. These funds will cover additional drivers for county vehicles specifically used for transporting homeless and foster children, and fuel and maintenance costs for those vehicles.

| PRC 081 - Transportation Reserve Fund for Homless and Foster Children | | | | |
|---|-------------------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-6550-081-171- | SALARY - DRIVER | \$0.00 | \$0.00 | \$16,061.00 |
| 1-6550-081-211- | EMPLOYER'S SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$1,229.00 |
| 1-6550-081-221- | EMPLOYER'S RETIREMENT MATCHING | \$0.00 | \$0.00 | \$3,935.00 |
| 1-6550-081-423 | GAS/DEISEL FUEL | \$0.00 | \$0.00 | \$12,000.00 |
| Total Paid by State Allotment | | \$0.00 | \$0.00 | \$33,225.00 |



PRC 085

Early Grade Reading Proficiency

Funds in PRC 085 are used to provide literacy interventions for Kindergarten, first, second and third grade students under the Excellent Public Schools Act per S.L 2021-8. Specifically, the program provides funding to support the LETRS training and the implementation of Buncombe County Schools’ Literacy Intervention Plan. Expenses related to PRC 085 must be mentioned in the literacy intervention plan, which must be approved annually by the NCDPI. Expenses include but are not limited to high quality instructional materials for all tiers of instruction and professional development related expenses.

Twice retained student funding is also allotted in PRC 085.

We have not yet received an allotment for 2022-23 school year.

| PRC 085 - Early Grade Reading Proficiency | | | | |
|--|---------------------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-085-411- | SUPPLIES | \$160,769.00 | \$158,173.66 | \$0.00 |
| 1-5110-085-180- | BONUS PAY - NOT SUBJECT TO RETIREMENT | \$22,800.00 | \$22,800.00 | \$0.00 |
| 1-5110-085-211- | EMPLOYER'S SOC SECURITY | \$1,744.00 | \$1,744.20 | \$0.00 |
| | Total Paid by State Allotment | \$185,313.00 | \$182,717.86 | \$0.00 |



PRC 088

Feminine Hygiene Grant Program

The Department of Public Instruction established the Feminine Hygiene Products Grant Program to enable public school units to provide students with feminine hygiene products at no charge to the student to (i) support the students' continued attendance at school during their menstrual cycle, (ii) provide hygiene products to students who cannot afford them, and (iii) make funds available to public school units for purchasing the products.

To the extent that funds are available, NCDPI will award PSU’s annual grants of up to \$5,000 on a first-come, first-served basis.

| PRC 088 - Feminine Hygiene Grant | | | | |
|--------------------------------------|-------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5840-088-411- | SUPPLIES | \$0.00 | \$0.00 | \$5,000.00 |
| Total Paid by State Allotment | | \$0.00 | \$0.00 | \$5,000.00 |



PRC 130/131

State Textbook Allotment/ Digital Resources

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.

Funds can be transferred between PRCs 130 and PRC 131. As soon as ABC transfers can be accepted, funds will be transferred to PRC 131 for digital subscription purchases outside of the State Textbook Warehouse.

Unspent funds rollover each year, funds budgeted are based on total of remaining funds from previous years in addition to new allotment for 2022-23.

| PRC 130 - State Textbook Allotment | | | | |
|------------------------------------|--------------------------------------|-------------------------|-----------------|-------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 1-3211-130-000- | STATE TEXTBOOK REVENUE | (\$2,551,805.00) | \$0.00 | (\$2,955,897.00) |
| | Total Revenue | (\$2,551,805.00) | \$0.00 | (\$2,955,897.00) |
| Total Appropriations | | | | |
| 1-5110-130-412- | STATE TEXTBOOKS | \$2,077,975.00 | \$0.00 | \$2,955,897.00 |
| | Total Paid by State Allotment | \$2,077,975.00 | \$0.00 | \$2,955,897.00 |

| PRC 131 - Digital Resources | | | | |
|-----------------------------|--------------------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-131-418- | INSTRUCTIONAL SUPPLIES - SOFTWARE | \$473,830.00 | \$473,830.03 | \$0.00 |
| | Total Paid by State Allotment | \$473,830.00 | \$473,830.03 | \$0.00 |



PRC 141

State Fiscal Recovery Bonus

The purpose of this allotment was to provide a one-time bonus to eligible employees working during the COVID-19 pandemic. A bonus in the amount of \$1,000 was paid to all permanent full-time eligible employees who were employed as of December 1, 2021. An additional \$500 was paid to all permanent full-time eligible employees who were employed as of December 1, 2021 who earned an annual salary that did not exceed \$75,000. Permanent part-time eligible employees received the bonuses on a prorated and equitable basis. The bonus was paid in January of 2022.

| PRC 141 - State Fiscal Recovery Bonus | | | | |
|---------------------------------------|-------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 1-5110-141-180- | BONUS PAY | \$1,842,170.00 | \$1,842,170.00 | |
| 1-5110-141-211- | EMPLOYER'S SOC SECURITY | \$140,309.00 | \$140,308.82 | |
| 1-5113-141-180- | BONUS PAY | \$1,000.00 | \$1,000.00 | |
| 1-5113-141-211- | EMPLOYER'S SOC SECURITY | \$76.00 | \$76.50 | |
| 1-5120-141-180- | BONUS PAY | \$156,000.00 | \$156,000.00 | |
| 1-5120-141-211- | EMPLOYER'S SOC SECURITY | \$12,058.00 | \$12,057.96 | |
| 1-5130-141-180- | BONUS PAY | \$310,291.00 | \$310,289.50 | |
| 1-5130-141-211- | EMPLOYER'S SOC SECURITY | \$23,622.00 | \$23,622.41 | |
| 1-5210-141-180- | BONUS PAY | \$624,625.00 | \$624,625.00 | |
| 1-5210-141-211- | EMPLOYER'S SOC SECURITY | \$47,970.00 | \$47,969.87 | |
| 1-5220-141-180- | BONUS PAY | \$21,500.00 | \$21,500.00 | |
| 1-5220-141-211- | EMPLOYER'S SOC SECURITY | \$1,645.00 | \$1,644.73 | |
| 1-5230-141-180- | BONUS PAY | \$13,500.00 | \$13,500.00 | |
| 1-5230-141-211- | EMPLOYER'S SOC SECURITY | \$1,033.00 | \$1,032.75 | |
| 1-5240-141-180- | BONUS PAY | \$58,250.00 | \$58,250.00 | |
| 1-5240-141-211- | EMPLOYER'S SOC SECURITY | \$4,456.00 | \$4,456.14 | |
| 1-5250-141-180- | BONUS PAY | \$1,500.00 | \$1,500.00 | |
| 1-5250-141-211- | EMPLOYER'S SOC SECURITY | \$115.00 | \$114.75 | |
| 1-5260-141-180- | BONUS PAY | \$30,400.00 | \$30,400.00 | |
| 1-5260-141-211- | EMPLOYER'S SOC SECURITY | \$2,419.00 | \$2,418.60 | |
| 1-5270-141-180- | BONUS PAY | \$54,750.00 | \$54,750.00 | |
| 1-5270-141-211- | EMPLOYER'S SOC SECURITY | \$4,250.00 | \$4,250.37 | |
| 1-5310-141-180- | BONUS PAY | \$44,250.00 | \$44,250.00 | |
| 1-5310-141-211- | EMPLOYER'S SOC SECURITY | \$3,385.00 | \$3,385.15 | |
| 1-5320-141-180- | BONUS PAY | \$40,500.00 | \$40,500.00 | |
| 1-5320-141-211- | EMPLOYER'S SOC SECURITY | \$3,098.00 | \$3,098.25 | |
| 1-5330-141-180- | BONUS PAY | \$228,447.00 | \$228,447.50 | |
| 1-5330-141-211- | EMPLOYER'S SOC SECURITY | \$17,554.00 | \$17,553.96 | |
| 1-5400-141-180- | BONUS PAY | \$142,638.00 | \$142,637.50 | |
| 1-5400-141-211- | EMPLOYER'S SOC SECURITY | \$10,912.00 | \$10,911.77 | |
| 1-5410-141-180- | BONUS PAY | \$44,000.00 | \$44,000.00 | |
| 1-5410-141-211- | EMPLOYER'S SOC SECURITY | \$3,366.00 | \$3,366.00 | |

Budget Resource Document – 2022-23

| | | | |
|--------------------------------------|-------------------------|-----------------------|-----------------------|
| 1-5420-141-180- | BONUS PAY | \$63,500.00 | \$63,500.00 |
| 1-5420-141-211- | EMPLOYER'S SOC SECURITY | \$4,858.00 | \$4,857.75 |
| 1-5810-141-180- | BONUS PAY | \$100,325.00 | \$100,325.00 |
| 1-5810-141-211- | EMPLOYER'S SOC SECURITY | \$7,675.00 | \$7,674.89 |
| 1-5820-141-180- | BONUS PAY | \$54,750.00 | \$54,750.00 |
| 1-5820-141-211- | EMPLOYER'S SOC SECURITY | \$4,188.00 | \$4,188.43 |
| 1-5830-141-180- | BONUS PAY | \$143,400.00 | \$143,400.00 |
| 1-5830-141-211- | EMPLOYER'S SOC SECURITY | \$10,970.00 | \$10,970.12 |
| 1-5840-141-180- | BONUS PAY | \$7,500.00 | \$7,500.00 |
| 1-5840-141-211- | EMPLOYER'S SOC SECURITY | \$574.00 | \$573.75 |
| 1-5860-141-180- | BONUS PAY | \$97,187.00 | \$97,187.50 |
| 1-5860-141-211- | EMPLOYER'S SOC SECURITY | \$7,520.00 | \$7,520.11 |
| 1-5880-141-180- | BONUS PAY | \$2,375.00 | \$2,375.00 |
| 1-5880-141-211- | EMPLOYER'S SOC SECURITY | \$182.00 | \$181.69 |
| 1-6110-141-180- | BONUS PAY | \$6,875.00 | \$6,875.00 |
| 1-6110-141-211- | EMPLOYER'S SOC SECURITY | \$526.00 | \$525.94 |
| 1-6120-141-180- | BONUS PAY | \$1,000.00 | \$1,000.00 |
| 1-6120-141-211- | EMPLOYER'S SOC SECURITY | \$76.00 | \$76.50 |
| 1-6200-141-180- | BONUS PAY | \$11,750.00 | \$11,750.00 |
| 1-6200-141-211- | EMPLOYER'S SOC SECURITY | \$899.00 | \$898.88 |
| 1-6300-141-180- | BONUS PAY | \$12,500.00 | \$12,500.00 |
| 1-6300-141-211- | EMPLOYER'S SOC SECURITY | \$956.00 | \$956.24 |
| 1-6400-141-180- | BONUS PAY | \$38,550.00 | \$38,550.00 |
| 1-6400-141-211- | EMPLOYER'S SOC SECURITY | \$2,949.00 | \$2,949.05 |
| 1-6540-141-180- | BONUS PAY | \$257,125.00 | \$257,125.00 |
| 1-6540-141-211- | EMPLOYER'S SOC SECURITY | \$19,825.00 | \$19,825.06 |
| 1-6550-141-180- | BONUS PAY | \$231,250.00 | \$231,250.30 |
| 1-6550-141-211- | EMPLOYER'S SOC SECURITY | \$17,750.00 | \$17,750.36 |
| 1-6560-141-180- | BONUS PAY | \$4,500.00 | \$4,500.00 |
| 1-6560-141-211- | EMPLOYER'S SOC SECURITY | \$344.00 | \$344.24 |
| 1-6570-141-180- | BONUS PAY | \$4,000.00 | \$4,000.00 |
| 1-6570-141-211- | EMPLOYER'S SOC SECURITY | \$306.00 | \$306.00 |
| 1-6580-141-180- | BONUS PAY | \$118,000.00 | \$118,000.00 |
| 1-6580-141-211- | EMPLOYER'S SOC SECURITY | \$9,027.00 | \$9,027.03 |
| 1-6610-141-180- | BONUS PAY | \$25,000.00 | \$25,000.00 |
| 1-6610-141-211- | EMPLOYER'S SOC SECURITY | \$1,912.00 | \$1,912.48 |
| 1-6620-141-180- | BONUS PAY | \$12,625.00 | \$12,625.00 |
| 1-6620-141-211- | EMPLOYER'S SOC SECURITY | \$966.00 | \$965.80 |
| 1-6710-141-180- | BONUS PAY | \$2,500.00 | \$2,500.00 |
| 1-6710-141-211- | EMPLOYER'S SOC SECURITY | \$191.00 | \$191.25 |
| 1-6820-141-180- | BONUS PAY | \$4,000.00 | \$4,000.00 |
| 1-6820-141-211- | EMPLOYER'S SOC SECURITY | \$306.00 | \$305.98 |
| 1-6860-141-180- | BONUS PAY | \$1,500.00 | \$1,500.00 |
| 1-6860-141-211- | EMPLOYER'S SOC SECURITY | \$115.00 | \$114.74 |
| 1-6930-141-180- | BONUS PAY | \$1,500.00 | \$1,500.00 |
| 1-6930-141-211- | EMPLOYER'S SOC SECURITY | \$115.00 | \$114.75 |
| 1-6940-141-180- | BONUS PAY | \$6,000.00 | \$6,000.00 |
| 1-6940-141-211- | EMPLOYER'S SOC SECURITY | \$459.00 | \$458.99 |
| 1-6950-141-180- | BONUS PAY | \$5,500.00 | \$5,500.00 |
| 1-6950-141-211- | EMPLOYER'S SOC SECURITY | \$421.00 | \$420.74 |
| 1-7200-141-180- | BONUS PAY | \$225,656.00 | \$225,656.25 |
| 1-7200-141-211- | EMPLOYER'S SOC SECURITY | \$17,387.00 | \$17,386.72 |
| Total Paid by State Allotment | | \$5,439,454.00 | \$5,439,454.07 |

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

found only in the

Local Current Expense Fund

PRC 000

Revenues



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

| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
|----------------------|---|--------------------------|--------------------------|---------------------------|
| Total Revenue | | | | |
| 2-3250-000-000- | SALES TAX REFUND | (\$42,000.00) | (\$114,506.86) | (\$42,000.00) |
| 2-4110-000-000- | COUNTY APPROPRIATION | (\$65,285,192.00) | (\$65,419,931.74) | (\$72,704,288.00) |
| 2-4410-000-000- | FINES AND FORFEITURES | (\$450,000.00) | (\$853,790.17) | (\$450,000.00) |
| 2-4450-000-000- | INTEREST INCOME | (\$36,000.00) | \$0.00 | (\$5,000.00) |
| 2-4490-000-000- | MISCELLANEOUS REVENUE | \$0.00 | (\$60,000.00) | \$0.00 |
| 2-4910-000-000- | APPROPRIATED FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| 2-4910-000-000- | APPROPRIATED FUND BALANCE - STABILIZATIO | (\$4,900,000.00) | \$0.00 | (\$4,900,000.00) |
| | Total Paid by Local Current Expense Fund | (\$70,713,192.00) | (\$66,448,228.77) | (\$78,101,288.00) |

Approval of Stabilization Funds waives Board Policy 8100 for current Fiscal Year.

PRC 036

Payments to Charter Schools



As of June 30, 2022, 2,381 Buncombe County students were attending charter schools. We anticipate that this number could rise by approximately 263 students for the 2022-23 school year.

| PRC 036 - Payments to Charter Schools | | | | |
|---------------------------------------|---|-------------------------|-------------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 2-4110-036-000- | LOCAL REVENUE TRANSFERRED TO CHARTER | (\$7,600,000.00) | (\$7,465,260.26) | (\$8,900,000.00) |
| | Total Revenue | (\$7,600,000.00) | (\$7,465,260.26) | (\$8,900,000.00) |
| Total Appropriations | | | | |
| 2-8100-036-717- | TRANSFER TO CHARTER SCHOOL | \$7,600,000.00 | \$7,465,260.26 | \$8,900,000.00 |
| | Total Paid by Local Current Expense Fund | \$7,600,000.00 | \$7,465,260.26 | \$8,900,000.00 |



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 | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6550-706-181- | TRANSPORTATION LOCAL SUPPLEMENT | \$120,424.00 | \$25,916.15 | \$154,255.00 |
| 2-6550-706-211- | SOCIAL SECURITY | \$9,212.00 | \$1,985.03 | \$11,801.00 |
| 2-6550-706-221- | RETIREMENT | \$27,539.00 | \$17,163.08 | \$30,000.00 |
| 2-6550-706-232- | TRANSPORTATION - WORKMANS COMP | \$24,000.00 | \$20,137.88 | \$1,543.00 |
| | Total Appropriations | \$181,175.00 | \$65,202.14 | \$197,599.00 |



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 purpose, “to provide safe and engaging learning environments that prepare students for their tomorrow,” and set forth the district’s direction: “Our students will become successful, responsible citizens in an ever-changing 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 13th largest school system and the largest district in Western North Carolina. It is also Buncombe County’s second largest employer with approximately 3,600 permanent employees and 45 schools:

- 23 Elementary Schools, Grades K-5
- 4 Intermediate School, Grades 5-6
- 7 Middle Schools, Grades 6-8
- 6 High Schools, Grades 9-12
- 2 Special Schools/Programs
- 1 Early/Middle College
- 1 Discovery Academy
- 1 K-12 Virtual Academy

Budget Resource Document – 2022-23

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 | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6910-801-192- | BOARD OF EDUCATION STIPENDS | \$94,800.00 | \$93,700.00 | \$94,800.00 |
| 2-6910-801-211- | EMPLOYER'S SOC SECURITY- BOE STIPENDS | \$7,253.00 | \$7,167.98 | \$7,252.00 |
| 2-6910-801-232- | BOARD OF EDUCATION - WORKERS COMP | \$948.00 | \$0.00 | \$948.00 |
| 2-6910-801-311- | BOARD OF EDUCATION CONTRACTED SERVICE | \$43,750.00 | \$30,615.14 | \$43,750.00 |
| 2-6910-801-312- | BOARD OF EDUCATION WORKSHOPS | \$10,000.00 | \$2,083.91 | \$10,000.00 |
| 2-6910-801-361- | BOARD OF EDUCATION MEMBERSHIPS | \$38,500.00 | \$32,452.00 | \$38,500.00 |
| 2-6910-801-371- | LIABILITY INSURANCE | \$432.00 | \$431.03 | \$0.00 |
| 2-6910-801-373- | PROPERTY INSURANCE | \$1,248,331.00 | \$1,248,330.54 | \$1,533,614.00 |
| 2-6910-801-411- | BOARD OF EDUCATION SUPPLIES | \$750.00 | \$416.37 | \$750.00 |
| 2-6910-801-459- | FOOD SUPPLIES - BOARD OF EDUCATION | \$5,254.00 | \$3,433.10 | \$4,500.00 |
| 2-6920-801-311- | BOARD OF EDUCATION LEGAL SERVICES | \$212,307.00 | \$178,966.56 | \$180,000.00 |
| 2-6932-801-311- | BOARD OF EDUCATION AUDIT SERVICES | \$60,500.00 | \$60,500.00 | \$60,500.00 |
| 2-8100-801-472- | SALES AND USE TAX REFUND | \$2,207.00 | (\$89,473.70) | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$1,725,032.00 | \$1,568,622.93 | \$1,974,614.00 |



PRC 802

Maintenance

The Maintenance Department provides a wide range of services for 47 facilities encompassing over 4.6 million square feet. This team maintains over 1,300 acres of property, 200 acres of paved roads and parking areas, 4.5 million square feet of roofs, over 7,000 pieces of equipment, and fleet management for 167 vehicles. In addition, the energy management team provides use and cost oversight of nearly 400 utility accounts. Utility expenses make up a significant portion of the maintenance budget, it is of utmost importance to enact policies and implement energy conservation projects that will ultimately reduce utility use and cost.

The Maintenance Department provides comprehensive support for the following: emergency management and response, climate control, electrical, kitchen equipment, plumbing, carpentry, property management, paving, general maintenance, grounds, playgrounds, health and safety, painting, flooring, custodial services, support of wastewater treatment plants, and office equipment repair.

Other responsibilities of the department include, but are not limited to, multiple countywide contracts ranging from refuse and recycling services, pest control, filter contracts, elevator contracts, recertification of fire alarms, fire extinguisher inspections, as well as state or local required permitting and the execution of 250-300 Capital Outlay projects per year.

| PRC 802 - Maintenance Services | | | | |
|---------------------------------------|--------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6530-802-321- | PUBLIC UTILITIES-ELECTRICITY | \$2,270,459.00 | \$2,356,385.31 | \$2,475,644.00 |
| 2-6530-802-322- | PUBLIC UTILITIES-NATURAL GAS | \$702,573.00 | \$693,630.95 | \$852,600.00 |
| 2-6530-802-323- | PUBLIC UTILITIES-WATER & SEWER | \$705,922.00 | \$704,038.20 | \$754,000.00 |
| 2-6530-802-421- | FUEL FOR FACILITIES | \$40,965.00 | \$40,964.61 | \$50,000.00 |

Budget Resource Document – 2022-23

| | | | | |
|----------------|---|------------------------|------------------------|------------------------|
| 2-6540-802-176 | CUSTODIAL MANAGER - MAINTENANCE DEPT | \$4,880.00 | \$4,880.30 | \$0.00 |
| 2-6540-802-181 | CUSTODIAL SUPERVISOR/LOCAL SUPPLEMENT | \$526.00 | \$526.23 | \$0.00 |
| 2-6540-802-184 | LONGEVITY PAY | \$264.00 | \$263.95 | \$0.00 |
| 2-6540-802-185 | BONUS LEAVE PAYOUT | \$1,354.00 | \$1,353.60 | \$0.00 |
| 2-6540-802-188 | ANNUAL LEAVE PAYOUT | \$1,399.00 | \$1,398.95 | \$0.00 |
| 2-6540-802-211 | EMPLOYER'S SOC SECURITY-CUSTODIAL MANA | \$644.00 | \$644.35 | \$0.00 |
| 2-6540-802-221 | EMPLOYER'S RET CONTRIB -CUSTODIAL MANA | \$1,830.00 | \$1,829.87 | \$0.00 |
| 2-6540-802-231 | EMPLOYER-PAID HEALTH IN-CUSTODIAL MANA | \$1,044.00 | \$1,043.92 | \$0.00 |
| 2-6540-802-232 | WORKMAN'S COMPENSATION PREMIUM | \$510.00 | \$510.39 | \$0.00 |
| 2-6540-802-311 | CUSTODIAL CONTRACTED SERVICES | \$50,486.00 | \$43,367.72 | \$370,000.00 |
| 2-6540-802-326 | CONTRACTED REPAIRS - EQUIPMENT | \$14,012.00 | \$14,012.21 | \$15,000.00 |
| 2-6540-802-329 | GARBAGE COLLECTION | \$290,082.00 | \$290,082.49 | \$425,000.00 |
| 2-6540-802-411 | CUSTODIAL SUPPLIES | \$563,370.00 | \$563,369.80 | \$575,000.00 |
| 2-6540-802-422 | CUSTODIAL REPAIR PARTS & SUPPLIES | \$16,268.00 | \$16,268.45 | \$0.00 |
| 2-6541-802-411 | CUSTODIAL SUPPLIES ISSUED TO SCHOOLS | \$323.00 | \$323.07 | \$0.00 |
| 2-6560-802-171 | TRUCK DRIVER- WAREHOUSE | \$38,169.00 | \$38,168.61 | \$40,450.00 |
| 2-6560-802-175 | MAINTENANCE DEPARTMENT WAREHOUSE WO | \$30,017.00 | \$30,016.79 | \$34,259.00 |
| 2-6560-802-176 | MANAGER-WAREHOUSE | \$43,122.00 | \$43,121.65 | \$45,314.00 |
| 2-6560-802-181 | MAINTENANCE WAREHOUSE WORKER-LOC SU | \$11,609.00 | \$11,608.55 | \$12,926.00 |
| 2-6560-802-184 | LONGEVITY PAY | \$1,718.00 | \$1,717.56 | \$1,820.00 |
| 2-6560-802-199 | OVERTIME | \$368.00 | \$368.27 | \$0.00 |
| 2-6560-802-211 | EMPLOYER'S SOC SECURITY-MAINT WAREHOU | \$9,061.00 | \$9,061.44 | \$10,310.00 |
| 2-6560-802-221 | EMPLOYER'S RET CONTRIB -MAINT WAREHOU | \$27,808.00 | \$27,807.93 | \$33,018.00 |
| 2-6560-802-231 | EMPLOYER-PAID HEALTH IN-MAINT WAREHOU | \$14,038.00 | \$14,037.84 | \$22,191.00 |
| 2-6560-802-232 | WORKMAN'S COMPENSATION PREMIUM | \$7,485.00 | \$7,484.62 | \$6,647.00 |
| 2-6580-802-152 | MAINTENANCE DEPARTMENT ADMINISTRATIVE | \$60,534.00 | \$60,534.08 | \$73,267.00 |
| 2-6580-802-153 | SAFETY OFFICER | \$84,565.00 | \$84,564.66 | \$101,079.00 |
| 2-6580-802-175 | MAINTENANCE MECHANICS | \$1,552,615.00 | \$1,377,958.83 | \$1,971,525.00 |
| 2-6580-802-176 | MAINTENANCE SUPERVISORS | \$621,577.00 | \$621,576.99 | \$640,549.00 |
| 2-6580-802-181 | MAINTENANCE SUPPLEMENT FOR TRADE LICE | \$249,163.00 | \$230,352.74 | \$300,097.00 |
| 2-6580-802-184 | MAINTENANCE DEPARTMENT-LONGEVITY PAY | \$32,587.00 | \$32,587.13 | \$31,083.00 |
| 2-6580-802-187 | MAINTENANCE DEPARTMENT-SALARY DIFFERE | \$1,948.00 | \$1,948.01 | \$0.00 |
| 2-6580-802-188 | MAINTENANCE ANNUAL LEAVE PAYOUT | \$9,885.00 | \$8,521.06 | \$0.00 |
| 2-6580-802-189 | MAINTENANCE SHORT TERM DISABILITY | \$3,295.00 | \$3,295.30 | \$0.00 |
| 2-6580-802-199 | MAINTENANCE WORKERS OVERTIME | \$17,772.00 | \$17,328.00 | \$0.00 |
| 2-6580-802-211 | EMPLOYER'S SOC SECURITY-MAINTENANCE DI | \$193,060.00 | \$178,121.12 | \$238,496.00 |
| 2-6580-802-221 | EMPLOYER'S RET CONTRIB -MAINTENANCE DE | \$602,138.00 | \$555,037.86 | \$763,812.00 |
| 2-6580-802-231 | EMPLOYER-PAID HEALTH IN-MAINTENANCE DE | \$414,351.00 | \$376,114.35 | \$510,393.00 |
| 2-6580-802-232 | SAFETY OFFICER - WORKERS COMP | \$125,999.00 | \$125,998.73 | \$155,880.00 |
| 2-6580-802-311 | MAINTENANCE CONTRACTED SERVICES | \$746,300.00 | \$719,799.49 | \$800,000.00 |
| 2-6580-802-312 | MAINTENANCE WORKSHOPS | \$17,602.00 | \$14,228.89 | \$15,000.00 |
| 2-6580-802-314 | PRINTING AND BINDING FEES | \$8,295.00 | \$8,295.44 | \$7,500.00 |
| 2-6580-802-325 | CONTRACTED MAINTENCNE/REPAIR-BUILDING | \$663,395.00 | \$661,502.60 | \$700,000.00 |
| 2-6580-802-326 | CONTRACTED MAINTENANCE/REPAIR-EQUIPME | \$177,595.00 | \$171,060.56 | \$170,000.00 |
| 2-6580-802-327 | RENTALS-MAINTENANCE SERVICES | \$6,966.00 | \$6,965.66 | \$10,000.00 |
| 2-6580-802-332 | TRAVEL REIMBURSEMENT | \$500.00 | \$500.00 | \$0.00 |
| 2-6580-802-342 | MAINTENANCE POSTAGE | \$996.00 | \$730.37 | \$1,000.00 |
| 2-6580-802-343 | TELECOMMUNICATIONS | \$48,400.00 | \$48,400.20 | \$50,000.00 |
| 2-6580-802-352 | MAINTENANCE CDL REIMBURSEMENTS | \$107.00 | \$107.50 | \$7,500.00 |
| 2-6580-802-353 | LICENSE RENEWAL | \$5,702.00 | \$2,501.50 | \$2,500.00 |
| 2-6580-802-361 | MAINTENANCE MEMBERSHIPS | \$1,150.00 | \$1,150.00 | \$2,000.00 |
| 2-6580-802-363 | ASSESSMENTS & PENALTIES | \$1,797.00 | \$1,796.94 | \$3,000.00 |
| 2-6580-802-391 | STORMWATER RUNOFF TAX | \$52,632.00 | \$78,948.00 | \$75,000.00 |
| 2-6580-802-411 | MAINTENANCE SUPPLIES | \$44,053.00 | \$44,046.46 | \$50,000.00 |
| 2-6580-802-422 | MAINTENANCE REPAIR PARTS/MATERIALS | \$1,387,618.00 | \$1,345,200.19 | \$1,350,000.00 |
| 2-6580-802-423 | GAS/DIESEL FUEL | \$311,227.00 | \$280,330.75 | \$300,000.00 |
| 2-6580-802-424 | MAINTENANCE VEHICLE OIL | \$11,287.00 | \$11,287.43 | \$10,000.00 |
| 2-6580-802-425 | MAINTENANCE TIRES AND TUBES | \$26,068.00 | \$26,067.97 | \$20,000.00 |
| 2-6580-802-552 | MAINTENANCE LICENSE AND TITLE FEES | \$43.00 | \$397.50 | \$500.00 |
| | Total Paid by Local Current Expense Fund | \$12,331,528.00 | \$12,015,543.94 | \$14,084,360.00 |



PRC 839

Navy National Defense Cadet Corps

Starting in school year 2022-23 North Buncombe High School no longer qualifies for a Navy Junior Reserve Officers Training Corps (NJROTC) unit, therefore the program has changed to a Navy National Defense Cadet Corps (NNDCC) program. This program is very similar to the NJROTC program except it is primarily funded by the school system. While the Navy supplies curriculum materials for NNDCC instructors and students, and the unit equipment necessary to execute the curriculum, the costs incurred for instructor salaries, student uniforms and daily operational costs are covered by Buncombe County Schools.

To separate these expenses from the existing JROTC programs PRC 839 will be used for NNDCC expenses.

| PRC 839 - Navy National Defense Cadet Corps | | | | |
|---|---|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5110-839-411- | NNDCC PROGRAM UNIFORMS | \$0.00 | \$0.00 | \$10,000.00 |
| 2-5111-839-123- | NNDCC INSTRUCTOR | \$0.00 | \$0.00 | \$52,000.00 |
| 2-5111-839-181- | NNDCC INSTRUCTOR LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$5,980.00 |
| 2-5111-839-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$4,435.00 |
| 2-5111-839-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$14,205.00 |
| 2-5111-839-231- | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5111-839-232- | NNDCC INSTRUCTOR WORKERS COMPENSATION | \$0.00 | \$0.00 | \$580.00 |
| | Total Paid by Local Current Expense Fund | \$0.00 | \$0.00 | \$94,597.00 |



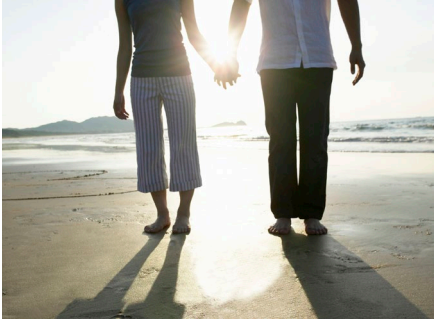
PRC 841

Testing

Local Current Expense funding for the Testing department provides:

- Contracted services 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
- Mileage reimbursement

| PRC 841 - Testing Services | | | | |
|-----------------------------|---|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6710-841-311- | TESTING CONTRACTING SERVICES | \$1,027.00 | \$1,026.41 | \$1,000.00 |
| 2-6710-841-312- | WORKSHOP EXPENSES - TESTING SERVICES | \$1,550.00 | \$0.00 | \$1,550.00 |
| 2-6710-841-332- | MILEAGE REIMBURSEMENT | \$1,200.00 | \$647.95 | \$1,200.00 |
| 2-6710-841-411- | TESTING SUPPLIES | \$3,523.00 | \$816.30 | \$3,550.00 |
| | Total Paid by Local Current Expense Fund | \$7,300.00 | \$2,490.66 | \$7,300.00 |



PRC 842

Reproductive Health and Safety Education

Two instructors provide middle and high school students with Reproductive Health and Safety Education. This curriculum has been expanded to include sex trafficking prevention and awareness education required by state legislature. One instructor is paid from PRC 842, the other from state PRC 007.

| PRC 842 - Reproductive Health and Safety Education | | | | |
|---|--|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5840-842-121- | CERTIFIED INSTRUCTOR - HEALTH | \$50,325.00 | \$50,325.00 | \$52,000.00 |
| 2-5840-842-129- | AMOUNT HELD HARMLESS | \$363.00 | \$362.40 | \$0.00 |
| 2-5840-842-148- | NON-CERTIFIED INSTRUCTOR - HEALTH | \$42,701.00 | \$42,693.40 | \$0.00 |
| 2-5840-842-181- | LOCAL SUPPLEMENT-NON CERTIFIED HEALTH | \$10,386.00 | \$10,385.50 | \$5,980.00 |
| 2-5840-842-211- | FICA FOR NON-CERTIFIED INSTRUCTOR-HEALTH | \$7,585.00 | \$7,581.62 | \$4,435.00 |
| 2-5840-842-221- | EMPLOYER'S RET CONTRIBUTION-HEALTH EDU | \$23,761.00 | \$23,760.89 | \$14,205.00 |
| 2-5840-842-231- | INS. FOR NON-CERTIFIED INSTRUCTOR-HEALTH | \$14,038.00 | \$14,037.84 | \$7,397.00 |
| 2-5840-842-232- | WORKERS COMP PREMIUMS | \$894.00 | \$859.42 | \$580.00 |
| Total Paid by Local Current Expense Fund | | \$150,053.00 | \$150,006.07 | \$84,597.00 |



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.

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 Stipends | | | | |
|---|---|--------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5503-843-192- | EXTRACURRICULAR STIPENDS | \$56,736.00 | \$55,946.90 | \$57,000.00 |
| 2-5503-843-211- | SOC SECURITY FOR EXTRACURRICULAR STIPE | \$4,360.00 | \$4,279.90 | \$4,360.00 |
| 2-5503-843-221- | EMPLOYER'S RET CON-EXTRACURRICULAR STI | \$13,311.00 | \$13,310.35 | \$13,965.00 |
| 2-5503-843-232- | EXTRACURRICULAR - WORKERS COMP | \$570.00 | \$455.58 | \$570.00 |
| | Total Paid by Local Current Expense Fund | \$74,977.00 | \$73,992.73 | \$75,895.00 |



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 - Allotments to Schools | | | | |
|---|--|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5401-844-411- | OFFICE SUPPLIES | \$0.00 | \$0.00 | \$135,462.00 |
| 2-8401-844-716- | ACTIVITY/ENRICHMENT ALLOTMENT TO SCHOOLS | \$105,000.00 | \$98,259.00 | \$105,000.00 |
| 2-8402-844-716- | GENERAL EXPENSE ALLOTMENT TO SCHOOLS | \$40,000.00 | \$33,849.00 | \$40,000.00 |
| 2-8403-844-716- | SCHOOL OFFICE MILEAGE REIMBURSEMENT | \$40,000.00 | \$38,621.00 | \$50,000.00 |
| 2-8404-844-716- | OFFICE EXPENSE ALLOTMENT TO SCHOOLS | \$165,000.00 | \$147,480.00 | \$29,538.00 |
| Total Paid by Local Current Expense Fund | | \$350,000.00 | \$318,209.00 | \$360,000.00 |



PRC 849

Curriculum Planning and Support

Curriculum & Instructional Services provides the educational support and services for students and staff at all levels across Buncombe County Schools. The Curriculum Department provides instructional support for each school using the instructional coaching model with the goal of supporting the long-term professional development of teachers. Curriculum leaders help principals and teachers identify their unique strengths and areas for growth, encourage and assist staff in establishing and meeting long-term continuous improvement goals, and provide supportive feedback and resources for long-term development. In addition, a budget for supporting teachers who are seeking their National Board Certification is housed within this budget.

The Associate Superintendent of Curriculum and Instruction provides the leadership for teaching and learning in Buncombe County. The Associate Superintendent establishes the vision, determines the direction and provides the support needed by the department to ensure that every student in Buncombe County receives an equitable and quality education.

The Director of Elementary/Intermediate Education, the Director of Middle and High School Education and the Associate Superintendent of Curriculum and Instruction work collaboratively with the elementary/intermediate instructional coaches, middle/high literacy coaches and middle/high math coaches in the planning and implementation of educational initiatives and strategies jointly with the specialists in the areas of literacy, math, science, arts education, health/physical education and Global Education/World Languages. The coaches then carry out these county-wide initiatives and strategies by working directly with classroom teachers.

Curriculum specialists and literacy coaches work intentionally in the 23 elementary, 4 intermediate Schools, 7 middle schools, 9 high schools, 1 Virtual Academy and the Progressive Education Program to provide current and continuous professional development, support research-based teaching and learning practices and programs and secure materials and resources needed. Funds are allocated to assist with elementary and secondary English Language Arts, Social Studies, Mathematics, Science, Arts Education, Global Education/World Languages, and Health/Physical Education classroom instruction as well as additional curriculum-based activities.

This budget provides mileage reimbursement to select coaches and specialists for travel between schools to coach, conduct workshops or attend meetings. Travel for the Elementary, Intermediate, Middle and High Education Directors are included in this budget as well. Supplies and materials are purchased for use at the district office and at schools. A line-item for support contracts is also

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funded. This enables the Directors of Elementary, Intermediate, Middle and High Education to contract with consultants to provide professional development for the teachers and/or instructional coaches. There are also line items for professional development for directors, specialists and coaches to provide for registrations, travel, meals and accommodations when traveling to attend workshops, conferences and state meetings.

Curriculum-based competitions are an excellent example of activities that motivate students. A part of this budget supports competitions and standards-based field experiences. Student programs/organizations must still seek donations and/or engage in fund-raising to finance travel to competition events or field trips which helps make these activities available for all students.

The Professional Development Coordinator, a licensed position, is paid from this budget. This position manages My Learning Plan and all professional development activities.

Dual Language (K-5) is offered in each attendance district. Each school with a Dual Language program receives an allocation from this fund for instructional resources only in the year a new grade level is added to the program.

In addition, these funds are used to support beginning teachers with the ultimate goal of teacher retention. The Beginning Teacher Support Program Coordinator (BTSP) is responsible for working with new teachers. The BTSP Coordinator supports K-12 beginning teachers who are in either their first, second or third year of teaching.

School or district accreditation expenses are paid from this budget.

| PRC 849 - Curriculum Planning / Support | | | | |
|--|------------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5110-849-129- | AMOUNT HELD HARMLESS | \$891.00 | \$891.10 | \$462.00 |
| 2-5110-849-135- | INSTRUCTIONAL COACH | \$51,970.00 | \$51,970.00 | \$54,000.00 |
| 2-5110-849-163- | SUB FOR STAFF DEVEL ABSENCE | \$10,000.00 | \$0.00 | \$15,000.00 |
| 2-5110-849-181- | LOCAL SUPPLEMENT | \$3,062.00 | \$3,062.49 | \$8,679.00 |
| 2-5110-849-187- | SALARY DIFFERENTIAL | \$16,132.00 | \$16,666.51 | \$0.00 |
| 2-5110-849-191- | CURRICULUM DEVELOPMENT PAY | \$5,080.00 | \$5,080.30 | \$5,000.00 |
| 2-5110-849-196- | STIPENDS | \$5,820.00 | \$0.00 | \$0.00 |
| 2-5110-849-211- | EMPLOYER'S FICA | \$5,499.00 | \$5,540.32 | \$6,360.00 |
| 2-5110-849-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$17,943.00 | \$18,071.64 | \$16,695.00 |
| 2-5110-849-231- | EMPLOYER'S HOSPITALIZATION INS | \$6,479.00 | \$6,478.60 | \$7,397.00 |
| 2-5110-849-232- | WORKERS COMPENSATION PREMIUMS | \$608.00 | \$607.97 | \$831.00 |
| 2-5110-849-311- | CONTRACTED SERVICES | \$4,000.00 | \$0.00 | \$4,000.00 |
| 2-5110-849-312- | WORKSHOP EXPENSES | \$18,000.00 | \$4,650.00 | \$16,500.00 |
| 2-5110-849-332- | LOCAL TRAVEL | \$8,500.00 | \$3,605.69 | \$3,500.00 |
| 2-5110-849-351- | TUITION FEES | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 2-5110-849-411- | SUPPLIES AND MATERIALS | \$6,600.00 | \$2,515.10 | \$5,000.00 |

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|-----------------|--|-------------|-------------|-------------|
| 2-5112-849-129- | AMOUNT HELD HARMLESS | \$18.00 | \$17.84 | \$0.00 |
| 2-5112-849-162- | SUBSTITUTE PAY - REG. ABSENCE | \$6,083.00 | \$6,082.50 | \$0.00 |
| 2-5112-849-163- | SUBSTITUTE PAY - STAFF DEV. | \$3,000.00 | \$0.00 | \$7,500.00 |
| 2-5112-849-181- | LOCAL SUPPLEMENT | \$839.00 | \$833.52 | \$861.00 |
| 2-5112-849-187- | SALARY DIFFERENTIAL | \$7,294.00 | \$7,165.16 | \$7,488.00 |
| 2-5112-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$1,196.00 | \$1,074.67 | \$1,212.00 |
| 2-5112-849-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,862.00 | \$1,834.85 | \$2,045.00 |
| 2-5112-849-232- | EMPLOYER'S WORKERS' COMP INS | \$156.00 | \$111.00 | \$158.00 |
| 2-5112-849-333- | FIELD TRIPS | \$1,500.00 | \$0.00 | \$1,500.00 |
| 2-5114-849-163- | SUBSTITUTE PAY - STAFF DEV. | \$1,000.00 | \$0.00 | \$1,000.00 |
| 2-5114-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$77.00 | \$0.00 | \$77.00 |
| 2-5114-849-232- | EMPLOYER'S WORKERS' COMP INS | \$10.00 | \$0.00 | \$10.00 |
| 2-5114-849-311- | CONTRACTED SERVICES | \$560.00 | \$0.00 | \$4,000.00 |
| 2-5114-849-411- | SUPPLIES AND MATERIALS | \$32,708.00 | \$30,061.45 | \$36,000.00 |
| 2-5114-849-413- | OTHER TEXTBOOKS | \$7,000.00 | \$0.00 | \$0.00 |
| 2-5114-849-418- | COMPUTER SOFTWARE AND SUPPLIES | \$6,000.00 | \$0.00 | \$0.00 |
| 2-5117-849-129- | AMOUNT HELD HARMLESS | \$99.00 | \$99.09 | \$0.00 |
| 2-5117-849-135- | INSTRUCTIONAL COACH | \$25,325.00 | \$25,325.00 | \$52,000.00 |
| 2-5117-849-162- | SUBSTITUTE PAY - REG. ABSENCE | \$1,083.00 | \$1,083.00 | \$0.00 |
| 2-5117-849-163- | SUB FOR MATH/SCIENCE STAFF DEVEL ABSEN | \$10,000.00 | \$250.00 | \$10,000.00 |
| 2-5117-849-181- | LOCAL SUPPLEMENT | \$834.00 | \$833.52 | \$8,411.00 |
| 2-5117-849-187- | SALARY DIFFERENTIAL | \$13,505.00 | \$13,505.16 | \$15,264.00 |
| 2-5117-849-196- | STIPENDS | \$10,000.00 | \$0.00 | \$10,000.00 |
| 2-5117-849-211- | EMPLOYER'S FICA | \$3,006.00 | \$3,005.56 | \$7,319.00 |
| 2-5117-849-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$9,395.00 | \$9,394.90 | \$20,990.00 |
| 2-5117-849-231- | EMPLOYER'S HOSPITALIZATION INS | \$3,239.00 | \$3,239.30 | \$7,397.00 |
| 2-5117-849-232- | WORKER'S COMPENSATION | \$325.00 | \$325.24 | \$957.00 |
| 2-5117-849-312- | WORKSHOP EXPENSES | \$3,000.00 | \$109.38 | \$3,000.00 |
| 2-5117-849-326- | CONTRACTED REPAIRS AND MAINTENANCE | \$2,678.00 | \$2,407.50 | \$2,500.00 |
| 2-5117-849-333- | FIELD TRIPS | \$3,322.00 | \$0.00 | \$3,500.00 |
| 2-5117-849-411- | SUPPLIES | \$2,500.00 | \$61.28 | \$2,000.00 |
| 2-5117-849-459- | OTHER FOOD PURCHASES | \$134.00 | \$133.74 | \$500.00 |
| 2-5210-849-129- | AMOUNT HELD HARMLESS | \$261.00 | \$261.00 | \$0.00 |
| 2-5210-849-134- | SALARY - TEACHER MENTOR | \$35,535.00 | \$34,474.78 | \$0.00 |
| 2-5210-849-181- | SUPPLEMENTARY PAY | \$6,191.00 | \$5,843.77 | \$0.00 |
| 2-5210-849-187- | SALARY DIFFERENTIAL | \$3,161.00 | \$2,479.14 | \$0.00 |
| 2-5210-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$3,434.00 | \$3,187.41 | \$0.00 |
| 2-5210-849-221- | EMPLOYER'S RETIREMENT - REGULA | \$9,841.00 | \$9,841.00 | \$0.00 |
| 2-5210-849-231- | EMPLOYER'S HOSPITALIZATION INS | \$3,644.00 | \$3,644.00 | \$0.00 |
| 2-5210-849-232- | EMPLOYER'S WORKERS' COMP INS | \$449.00 | \$359.24 | \$84.00 |
| 2-5215-849-181- | SUPPLEMENTARY PAY | \$358.00 | \$357.52 | \$661.00 |
| 2-5215-849-187- | SALARY DIFFERENTIAL | \$3,053.00 | \$3,052.85 | \$7,776.00 |
| 2-5215-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$261.00 | \$260.90 | \$645.00 |
| 2-5215-849-221- | EMPLOYER'S RETIREMENT - REGULA | \$739.00 | \$739.36 | \$2,067.00 |
| 2-5215-849-232- | EMPLOYER'S WORKERS' COMP INS | \$33.00 | \$32.55 | \$0.00 |
| 2-5261-849-129- | AMOUNT HELD HARMLESS | \$46.00 | \$45.40 | \$0.00 |
| 2-5261-849-181- | SUPPLEMENTARY PAY | \$939.00 | \$933.12 | \$1,050.00 |
| 2-5261-849-187- | SALARY DIFFERENTIAL | \$6,954.00 | \$6,825.87 | \$7,776.00 |
| 2-5261-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$604.00 | \$597.04 | \$675.00 |
| 2-5261-849-221- | EMPLOYER'S RETIREMENT - REGULA | \$1,807.00 | \$1,795.10 | \$2,162.00 |
| 2-5261-849-232- | EMPLOYER'S WORKERS' COMP INS | \$79.00 | \$62.61 | \$88.00 |
| 2-5262-849-232- | EMPLOYER'S WORKERS' COMP INS | \$2.00 | \$2.33 | \$0.00 |

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|----------------|--|--------------|--------------|-------------|
| 2-5270-849-135 | INSTRUCTIONAL COACH - ESL | \$0.00 | \$0.00 | \$62,920.00 |
| 2-5270-849-181 | ESL LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$7,236.00 |
| 2-5270-849-211 | EMPLOYERS FICA | \$0.00 | \$0.00 | \$5,367.00 |
| 2-5270-849-221 | EMPLOYERS RETIREMENT CONTRIBUTION | \$0.00 | \$0.00 | \$17,188.00 |
| 2-5270-849-231 | EMPLOYER'S HOSPITALIZATION INS | \$0.00 | \$0.00 | \$7,397.00 |
| 2-5270-849-232 | WORKERS COMP PREMIUMS | \$0.00 | \$0.00 | \$702.00 |
| 2-5320-849-129 | AMOUNT HELD HARMLESS | \$182.00 | \$181.60 | \$0.00 |
| 2-5320-849-181 | SUPPLEMENTARY PAY | \$832.00 | \$831.60 | \$1,986.00 |
| 2-5320-849-187 | SALARY DIFFERENTIAL | \$6,160.00 | \$6,160.00 | \$15,264.00 |
| 2-5320-849-211 | EMPLOYER'S SOC SEC - REGULAR | \$549.00 | \$548.75 | \$1,320.00 |
| 2-5320-849-221 | EMPLOYER'S RETIREMENT - REGULA | \$1,646.00 | \$1,646.32 | \$4,226.00 |
| 2-5320-849-232 | EMPLOYER'S WORKERS' COMP INS | \$69.00 | \$59.23 | \$0.00 |
| 2-5860-849-129 | AMOUNT HELD HARMLESS | \$45.00 | \$44.60 | \$0.00 |
| 2-5860-849-181 | INSTRUCTIONAL TECH SPEC. LOCAL SUPPLEM | \$769.00 | \$764.52 | \$861.00 |
| 2-5860-849-187 | NATIONAL BOARD SUPPLEMENT | \$6,632.00 | \$6,565.16 | \$7,488.00 |
| 2-5860-849-211 | EMPLOYERS FICA | \$570.00 | \$564.14 | \$639.00 |
| 2-5860-849-221 | EMPLOYERS RETIREMENT CONTRIBUTION | \$1,706.00 | \$1,696.26 | \$2,046.00 |
| 2-5860-849-232 | EMPLOYER'S WORKERS' COMP INS | \$75.00 | \$58.06 | \$84.00 |
| 2-5870-849-192 | STIPEND FOR TEACHER TO COACH NBPTS APP | \$1,000.00 | \$1,000.00 | \$0.00 |
| 2-5870-849-196 | STAFF DEVELOPMENT PARTICIPANT PAY | \$280.00 | \$280.00 | \$0.00 |
| 2-5870-849-211 | NBPTS WORKSHOP RELATED SOCIAL SEC | \$98.00 | \$97.92 | \$0.00 |
| 2-5870-849-221 | NBPTS WORKSHOP RELATED RETIRE | \$296.00 | \$296.38 | \$0.00 |
| 2-5870-849-232 | WORKERS COMP | \$12.00 | \$10.68 | \$0.00 |
| 2-5870-849-312 | WORKSHOP EXPENSE | \$0.00 | \$0.00 | \$0.00 |
| 2-6110-849-129 | SALARY - HELD HARMLESS SALARY | \$1,966.00 | \$1,966.26 | \$0.00 |
| 6-6110-849-135 | SALARY - LEAD TEACHER | \$131,344.00 | \$126,043.00 | \$74,668.00 |
| 2-6110-849-153 | BEG TCH/PROFESSIONAL DEV/GLOB SPECIALI | \$63,672.00 | \$63,671.64 | \$66,225.00 |
| 2-6110-849-181 | LOCAL SUPPLEMENT | \$35,334.00 | \$35,334.29 | \$23,670.00 |
| 2-6110-849-184 | LONGEVITY | \$1,986.00 | \$1,985.90 | \$0.00 |
| 2-6110-849-187 | SALARY DIFFERENTIAL | \$30,729.00 | \$30,729.50 | \$33,446.00 |
| 2-6110-849-188 | ANNUAL LEAVE PAYOUT | \$8,729.00 | \$8,728.80 | \$0.00 |
| 2-6110-849-211 | EMPLOYER'S SOCIAL SECURITY | \$19,848.00 | \$19,847.71 | \$15,148.00 |
| 2-6110-849-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$59,198.00 | \$59,197.76 | \$47,737.00 |
| 2-6110-849-231 | EMPLOYER PAID HEALTH INSURANCE PREMIU | \$20,487.00 | \$20,487.37 | \$13,870.00 |
| 2-6110-849-232 | WORKERS COMP | \$2,239.00 | \$2,238.93 | \$1,980.00 |
| 2-6110-849-312 | WORKSHOP EXPENSE | \$0.00 | \$0.00 | \$2,500.00 |
| 2-6110-849-332 | TRAVEL REIMBURSEMENT | \$0.00 | \$0.00 | \$300.00 |
| 2-6110-849-361 | MEMBERSHIP DUES AND FEES | \$4,348.00 | \$4,348.02 | \$0.00 |
| 2-6110-849-411 | SUPPLIES AND MATERIALS | \$1,887.00 | \$1,887.28 | \$4,500.00 |
| 2-6110-849-418 | COMPUTER SOFTWARE AND SUPPLIES | \$1,283.00 | \$1,282.93 | \$1,500.00 |
| 2-6114-849-129 | AMOUNT HELD HARMLESS | \$309.00 | \$309.30 | \$0.00 |
| 2-6114-849-153 | GLOBAL EDUCATION/WORLD LANG SPECIALIST | \$54,708.00 | \$0.00 | \$0.00 |
| 2-6114-849-181 | LOCAL SUPPLEMENT | \$5,744.00 | \$0.00 | \$0.00 |
| 2-6114-849-211 | EMPLOYER'S SOCIAL SECURITY | \$4,625.00 | \$23.66 | \$0.00 |
| 2-6114-849-221 | EMPLOYER'S RETIREMENT CONTRIBUTION | \$13,838.00 | \$74.54 | \$0.00 |
| 2-6114-849-231 | EMPLOYER PAID HEALTH INSURANCE PREMIU | \$7,019.00 | \$0.00 | \$0.00 |
| 2-6114-849-232 | WORKERS COMP | \$604.00 | \$2.44 | \$0.00 |
| 2-6117-849-129 | AMOUNT HELD HARMLESS | \$406.00 | \$405.68 | \$0.00 |
| 2-6117-849-135 | SALARY - LEAD TEACHER | \$42,189.00 | \$42,188.53 | \$32,940.00 |
| 2-6117-849-181 | SUPPLEMENTARY PAY | \$7,005.00 | \$7,005.00 | \$936.00 |
| 2-6117-849-187 | SALARY DIFFERENTIAL | \$6,040.00 | \$6,040.00 | \$7,488.00 |
| 2-6117-849-188 | ANNUAL LEAVE PAYOUT | \$2,007.00 | \$2,006.99 | \$0.00 |
| 2-6117-849-211 | EMPLOYER'S SOC SEC - REGULAR | \$4,285.00 | \$4,285.26 | \$3,164.00 |
| 2-6117-849-221 | EMPLOYER'S RETIREMENT - REGULA | \$8,864.00 | \$8,863.84 | \$2,064.00 |
| 2-6117-849-231 | EMPLOYER'S HOSPITALIZATION INS | \$4,725.00 | \$4,724.68 | \$0.00 |
| 2-6117-849-232 | EMPLOYER'S WORKERS' COMP INS | \$516.00 | \$516.24 | \$414.00 |

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|-----------------|---|---------------------|---------------------|---------------------|
| 2-6623-849-153- | SALARY - ADMIN SPECIALIST | \$9,096.00 | \$9,095.92 | \$9,461.00 |
| 2-6623-849-181- | LOCAL SUPPLEMENT | \$1,120.00 | \$1,120.01 | \$1,183.00 |
| 2-6623-849-211- | EMPLOYER'S SOC SEC - REGULAR | \$765.00 | \$765.05 | \$814.00 |
| 2-6623-849-221- | EMPLOYER'S RETIREMENT - REGULA | \$2,343.00 | \$2,343.38 | \$2,608.00 |
| 2-6623-849-231- | EMPLOYER'S HOSPITALIZATION INS | \$846.00 | \$746.84 | \$925.00 |
| 2-6623-849-232- | EMPLOYER'S WORKERS' COMP INS | \$102.00 | \$92.11 | \$106.00 |
| 2-6623-849-312- | WORKSHOP EXPENSE | \$4,575.00 | \$0.00 | \$4,500.00 |
| 2-6623-849-411- | MATERIAL & SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 |
| 2-6623-849-459- | OTHER FOOD PURCHASES | \$200.00 | \$0.00 | \$200.00 |
| 2-6860-849-232- | EMPLOYER'S WORKERS' COMP INS | \$5.00 | \$4.89 | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$984,130.00 | \$791,557.34 | \$861,668.00 |



PRC 850

Media/Instructional Technology

This program provides equipment, digital content and professional development to support media services and advance blended learning capacity district wide.

| PRC 850 - Media/Instructional Technology | | | | |
|---|---|--------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5810-850-163- | SUB FOR STAFF DEVELOPMENT - INSTRUCTION | \$438.00 | \$437.50 | \$0.00 |
| 2-5810-850-211- | SOCIAL SECURITY MATCHING | \$34.00 | \$33.47 | \$0.00 |
| 2-5810-850-232- | WORKERS COMP PREMIUMS | \$4.00 | \$3.44 | \$0.00 |
| 2-5810-850-411- | SUPPLIES FOR SCHOOL LIBRARIES (NOT CO) | \$1,031.00 | \$299.75 | \$1,000.00 |
| 2-5810-850-418- | SOFTWARE LICENSE RENEWAL | \$49,774.00 | \$49,773.44 | \$53,136.00 |
| 2-5860-850-411- | INSTRUCTIONAL FACILITATOR SUPPLIES | \$0.00 | \$0.00 | \$3,400.00 |
| 2-5860-850-418- | INSTRUCTIONAL FACILITATORS SOFTWARE & S | \$0.00 | \$0.00 | \$6,000.00 |
| 2-6810-850-311- | CONTRACTED SERVICES-MEDIA | \$2,839.00 | \$1,068.93 | \$5,720.00 |
| 2-6810-850-312- | SUPPLIES FOR EDUCATION MEDIA SUPPORT | \$6,172.00 | \$6,171.51 | \$0.00 |
| 2-6810-850-411- | SUPPLIES FOR EDUCATION MEDIA SUPPORT | \$0.00 | \$0.00 | \$3,194.00 |
| 2-6810-850-418- | COMPUTER SOFTWARE AND SUPPLIES | \$12,158.00 | \$8,976.22 | \$0.00 |
| Total Paid by Local Current Expense Fund | | \$72,450.00 | \$66,764.26 | \$72,450.00 |



PRC 851

Arts Education

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

All Buncombe County comprehensive middle and high schools have a full-time band program. Full-time chorus programs are offered at all of our middle schools and high schools. PRC 851 provides an allocation to schools for sheet music and other related supplies. Band and Chorus directors receive extra duty pay from this PRC and high school Band Directors extra duty pay up to 80 hours for Band Camp instruction the summer prior to the school year.

All elementary students receive instruction from a general music educator and PEP students from a blended arts teacher. An All-County High School and Elementary/Intermediate/Middle School Chorus Clinic is held yearly as well as an All-County Middle/High School Band Clinic and Middle/High School Orchestra Clinic. All contracted services (clinicians, accompanists, and venue fees), honorariums and supplies and materials are provided by PRC 851. Sheet music is also purchased with PRC 851 for the All-County events.

Orchestra is offered in our intermediate, middle and high schools. Orchestra directors each serve three to four schools and travel between schools daily.

Visual art is offered at all elementary, middle, and high schools with the exception of Early/Middle College, Community High, and Nesbitt Discovery Academy. The Buncombe County Schools All-County K-12 Art Exhibit is held each spring at the Asheville Mall. PRC 851 pays for award ribbons and reception incidentals.

Theatre is offered in all of our high schools with the exception of Clyde A. Erwin High School. Dance is offered only at Clyde A. Erwin High School. No funding from this source is being used to support these programs.

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| PRC 851 - Arts Education | | | | |
|---------------------------------|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5112-851-192- | BAND DIRECTOR'S STIPENDS | \$35,765.00 | \$34,349.60 | \$35,765.00 |
| 2-5112-851-211- | EMPLOYER'S SOC SECURITY-BAND STIPEND | \$2,736.00 | \$2,627.70 | \$2,736.00 |
| 2-5112-851-221- | EMPLOYER'S RET CONTRIB-BAND STIPEND | \$8,187.00 | \$7,819.98 | \$8,762.00 |
| 2-5112-851-232- | WORKERS COMPENSATION | \$310.00 | \$283.83 | \$358.00 |
| 2-5112-851-311- | CULTURAL ARTS CONTRACTED PERFORMANCE | \$11,500.00 | \$10,128.26 | \$11,500.00 |
| 2-5112-851-312- | WORKSHOP EXPENSES / TRAVEL | \$200.00 | \$53.10 | \$200.00 |
| 2-5112-851-411- | BAND/CHORUS SUPPLIES | \$21,055.00 | \$17,363.52 | \$19,706.00 |
| 2-5132-851-232- | WORKERS COMPENSATION | \$20.00 | \$19.67 | \$0.00 |
| 2-8401-851-716- | BAND ALLOTMENT FOR SCHOOLS | \$0.00 | (\$1.09) | \$0.00 |
| 2-8403-851-716- | THEATRE ALLOTMENT FOR SCHOOLS | \$0.00 | (\$5.38) | \$0.00 |
| 2-8404-851-716- | STRINGS/DANCE ALLOTMENT FOR SCHOOLS | \$0.00 | (\$0.65) | \$0.00 |
| | Total Paid by Local Current Expense Fund | \$79,773.00 | \$72,638.54 | \$79,027.00 |



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’s office for auxiliary services prepares the extra duty pay supplement schedules for all athletic coaches and oversees the budget.

| PRC 852 - Athletics | | | | |
|---|---------------------------------|-----------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5501-852-192- | COACHING SUPPLEMENTS | \$675,000.00 | \$671,980.06 | \$684,072.00 |
| 2-5501-852-211- | COACHING SUPPLEMENTS | \$51,638.00 | \$51,406.55 | \$52,332.00 |
| 2-5501-852-221- | COACHING SUPPLEMENTS | \$149,887.00 | \$112,685.60 | \$167,598.00 |
| 2-5501-852-232- | COACHES - WORKERS COMP | \$6,750.00 | \$5,926.66 | \$6,841.00 |
| 2-5501-852-311- | CONTRACTED SERVICES-FAMILY ID | \$19,236.00 | \$19,236.42 | \$25,100.00 |
| 2-5501-852-332- | HIGH SCHOOL PLAYOFF EXPENSES | \$28,485.00 | \$28,484.05 | \$25,000.00 |
| 2-5501-852-379- | STUDENT INSURANCE | \$1,500.00 | \$0.00 | \$16,500.00 |
| 2-5501-852-411- | MIDDLE SCHOOL ATHLETIC SUPPLIES | \$61,310.00 | \$41,111.23 | \$69,199.00 |
| 2-8400-852-716- | ATHLETIC ALLOTMENT TO SCHOOLS | \$84,510.00 | \$18,148.00 | \$0.00 |
| Total Paid by Local Current Expense Fund | | \$1,078,316.00 | \$948,978.57 | \$1,046,642.00 |



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. A grant from NCDHHS will be used to pay for the nursing contract in 2022-23.

| PRC 880 - Contracts with County Departments | | | | |
|---|--------------------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5320-880-341- | TELEPHONES FOR COUNTY SOCIAL WORKERS | \$0.00 | \$0.00 | |
| 2-5840-880-311- | CONTRACT-BUNCOMBE COUNTY HEALTH DEPA | \$151,752.00 | \$151,752.05 | |
| Total Paid by Local Current Expense Fund | | \$151,752.00 | \$151,752.05 | |



PRC 890

Superintendent's Office

The Superintendent is appointed by the Board and serves as secretary to the Board. The primary role of the Superintendent 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. On September 22, 2022, the Buncombe County Board of Education appointed Dr. Rob Jackson as the new Superintendent. Dr. Jackson succeeds Dr. Tony Baldwin who is retiring after 13 years as Superintendent of Buncombe County Schools, Dr. Jackson will assume his new role on November 1st, 2022. On the announcement of Dr. Jackson's appointment, he stated:

"The academic, artistic, and athletic success of Buncombe County Schools students is a testament to the care and dedication of the teachers, staff, and administrators and of the tremendous partnership with parents and caregivers. I look forward to re-joining this amazing team as together we seek to prepare each and every student for a lifetime of success."

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.

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.

| PRC 889 - Superintendent's Discretionary Fund | | | | |
|---|---------------------------------------|--------------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5110-889-162- | SUBSTITUTE | \$1,000.00 | \$0.00 | \$1,000.00 |
| 2-5110-889-211- | EMPLOYER'S FICA | \$765.00 | \$0.00 | \$765.00 |
| 2-5110-889-232- | WORKERS COMPENSATION | \$10.00 | \$0.00 | \$10.00 |
| 2-6941-889-311- | SUPERINTENDENT DISCRETIONARY CONTRACT | \$5,350.00 | \$4,480.00 | \$6,500.00 |
| 2-6941-889-312- | WORKSHOP EXPENSES | \$2,000.00 | \$1,083.00 | \$2,000.00 |
| 2-6941-889-332- | SUPERINTENDENT DISCRETIONARY TRAVEL | \$100.00 | \$20.80 | \$100.00 |
| 2-6941-889-333- | FIELD TRIPS | \$0.00 | \$0.00 | \$1,000.00 |
| 2-6941-889-411- | SUPPLIES & MATERIALS - SUPERINTENDENT | \$3,925.00 | \$1,524.60 | \$1,275.00 |
| 2-6941-889-459- | FOOD PURCHASES-SUPERINTENDENT DISCRE | \$1,500.00 | \$506.83 | \$2,000.00 |
| 2-6942-889-312- | WORKSHOP EXPENSES | \$350.00 | \$252.17 | \$350.00 |
| Total Paid by Local Current Expense Fund | | \$15,000.00 | \$7,867.40 | \$15,000.00 |

Budget Resource Document – 2022-23

| PRC 890 - Superintendent's Office | | | | |
|--|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6940-890-459- | FOOD PURCHASES-CENTRAL OFFICE | \$1,874.00 | \$764.90 | \$0.00 |
| 2-6941-890-151- | SUPERINTENDENT OFF ADMINISTRATIVE ASST | \$42,086.00 | \$42,085.92 | \$45,977.00 |
| 2-6941-890-181- | SUPERINTEND OFF PERS LOCAL SUPPLEMEN | \$4,533.00 | \$4,532.65 | \$4,952.00 |
| 2-6941-890-184- | ADMINISTRATIVE ASSISTANT LONGEVITY | \$1,368.00 | \$1,367.79 | \$1,494.00 |
| 2-6941-890-199- | OVERTIME PAY | \$1,046.00 | \$1,045.53 | \$1,000.00 |
| 2-6941-890-211- | EMPLOYER'S SOC SECURITY-SUPER ADM ASS | \$3,751.00 | \$3,750.93 | \$4,087.00 |
| 2-6941-890-221- | EMPLOYER'S RET CONTRIB -SUPER ADM ASST | \$11,213.00 | \$11,169.11 | \$13,113.00 |
| 2-6941-890-231- | EMPLOYER-PAID HEALTH IN-SUPER ADM ASST | \$3,612.00 | \$0.00 | \$7,397.00 |
| 2-6941-890-232- | SUPERINTENDENT OFF ADMIN ASST-WORK CO | \$480.00 | \$403.10 | \$534.00 |
| 2-6941-890-311- | SUPERINTENDENT'S OFFICE CONTRACTED SEF | \$22,000.00 | \$22,000.00 | \$22,000.00 |
| 2-6941-890-312- | SUPERINTENDENT'S OFFICE WORKSHOP EXPE | \$1,500.00 | \$0.00 | \$1,500.00 |
| 2-6941-890-361- | SUPERINTENDENT'S OFFICE MEMBERSHIPS | \$17,033.00 | \$17,032.93 | \$17,500.00 |
| 2-6941-890-411- | SUPERINTENDENT'S OFFICE SUPPLIES | \$1,500.00 | \$1,379.08 | \$1,500.00 |
| 2-6941-890-459- | FOOD PURCHASES-SUPERINTENDENT OFFICE | \$3,500.00 | \$1,562.00 | \$3,500.00 |
| | Total Paid by Local Current Expense Fund | \$115,496.00 | \$107,093.94 | \$124,554.00 |



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

This role is also in charge of athletics and safe schools.

The Assistant Superintendent has shared responsibilities involving community relations and student programs. Within these two areas he works closely with the Directors of Communications and Student Services.

The contract for the use of the US Cellular Center and Thomas Wolfe auditorium for graduations, as well as the contract for the UNCA Kimmel arena, 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.

Budget Resource Document – 2022-23

| PRC 891 - Assistant Superintendent's Office | | | | |
|--|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5850-891-312- | SAFETY/SECURITY WORKSHOPS & CONFEREN | \$0.00 | \$0.00 | \$1,000.00 |
| 2-5850-891-361- | MEMBERSHIP DUES AND FEES | \$60.00 | \$60.00 | \$60.00 |
| 2-5850-891-411- | SAFETY/SECURITY SUPPLIES-ATHLETICS&SAF | \$3,175.00 | \$3,174.05 | \$3,000.00 |
| 2-5850-891-459- | OTHER FOOD PURCHASES | \$17,321.00 | \$16,901.67 | \$21,500.00 |
| 2-6520-891-314- | PRINTING EXPENSE FOR CENTRAL COPY ROOM | \$1,433.00 | \$1,432.81 | \$1,500.00 |
| 2-6520-891-315- | REPRODUCTION COST FOR CENTRAL COPY RC | \$2,323.00 | \$2,322.64 | \$2,250.00 |
| 2-6520-891-342- | POSTAGE FOR CENTRAL MAIL ROOM | \$14,414.00 | \$14,580.36 | \$14,500.00 |
| 2-6520-891-411- | SUPPLIES FOR CENTRAL COPY ROOM | \$500.00 | \$406.07 | \$500.00 |
| 2-6910-891-311- | CIVIC CENTER CONTRACTS FOR GRADUATION | \$24,762.00 | \$22,685.17 | \$24,000.00 |
| 2-6910-891-411- | BCSVA GRADUATION SUPPLIES | \$147.00 | \$146.44 | \$0.00 |
| 2-6942-891-151- | ASSISTANT SUPERINTENDENT ADMIN ASSISTA | \$32,080.00 | \$32,079.38 | \$38,054.00 |
| 2-6942-891-181- | ASSISTANT SUPER OFF PERS-LOCAL SUPPLEM | \$3,600.00 | \$3,455.28 | \$4,098.00 |
| 2-6942-891-184- | LONGEVITY FOR ADMINISTRATIVE ASSISTANT | \$468.00 | \$467.69 | \$571.00 |
| 2-6942-891-199- | OVERTIME PAY - ADMINISTRATIVE ASSISTANT | \$31.00 | \$30.22 | \$0.00 |
| 2-6942-891-211- | EMPLOYER'S SOC SECURITY-ASSOC SUP ADM | \$2,718.00 | \$2,703.85 | \$3,268.00 |
| 2-6942-891-221- | EMPLOYER'S RET CONTRIB -ASSOC SUP ADM | \$8,304.00 | \$8,268.78 | \$10,467.00 |
| 2-6942-891-231- | EMPLOYER-PAID HEALTH IN-ASSOC SUP ADM | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6942-891-232- | ADMINISTRATIVE ASSISTANT - WORKERS COM | \$359.00 | \$297.36 | \$427.00 |
| 2-6942-891-312- | WORKSHOP EXPENSES-ATHLETICS&SAFE SCH | \$1,000.00 | \$782.08 | \$1,000.00 |
| 2-6942-891-345- | SECURITY MONITORING SERVICES | \$100,000.00 | \$100,000.00 | \$50,000.00 |
| 2-6942-891-411- | SUPPLIES - ATHLETICS&SAFE SCHOOLS OFFIC | \$750.00 | \$492.17 | \$500.00 |
| | Total Paid by Local Current Expense Fund | \$220,464.00 | \$217,304.94 | \$184,092.00 |



PRC 892

Associate Superintendent's Office

Complementing the role of the Assistant Superintendent who focuses on auxiliary services, the Associate Superintendent focuses on curriculum and instruction.

The Associate Superintendent facilitates the instructional program for elementary, intermediate, middle and high schools. In addition to collaborating with principals, teachers and specialists, she supervises the curriculum leadership team which includes Directors of Elementary/Intermediate, Middle, High, Special Services, Student Services, Federal Programs, Testing and Accountability, Technology, Beginning Teacher Support, Professional Development, Global Education and World Languages (including Dual Language) and Career and Technical Education.

An important part of this role is evaluating the impact of all instructional resources, staffing and policies on student achievement. Continuous professional development remains a high priority for Buncombe County Schools and PRC 892 supports targeted professional development for principals, teachers and central office leaders. Buncombe County Schools continues to excel in the numbers of teachers who become Nationally Board Certified, and PRC 892 funds are used for on-going support and salary adjustments. These funds also assist the Beginning Teacher Support Program utilizing district certified staff.

The Strategic Plan for Buncombe County Schools includes leadership development as a guiding principle. Leadership and curriculum development in high impact strategies occurs during principal meetings. Current principals attend an annual summer leadership academy, and these funds cover associated costs. Topics include leadership, legal updates and utilizing best instructional practices. PRC 892 also supports teacher leaders and aspiring administrators who attend the Buncombe Aspiring Administrators Institute.

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

Budget Resource Document – 2022-23

| PRC 892 - Associate Superintendent's Office | | | | |
|--|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6110-892-232- | WORKERS COMP | \$2.00 | \$1.27 | \$0.00 |
| 2-6110-892-311- | CONTRACTED SERVICES | \$8,200.00 | \$0.00 | \$8,200.00 |
| 2-6110-892-312- | WORKSHOP EXPENSE | \$455.00 | \$0.00 | \$1,000.00 |
| 2-6114-892-312- | WORKSHOP EXPENSE | \$0.00 | \$0.00 | \$500.00 |
| 2-6114-892-411- | SUPPLIES | \$3,710.00 | \$3,710.00 | \$3,000.00 |
| 2-6623-892-312- | GENERAL ADMINISTRATIVE STAFF DEVELOPM | \$4,683.00 | \$4,683.37 | \$4,500.00 |
| 2-6942-892-311- | ASSOC SUPERINTENDENT CONTRACTED SVCS | \$200.00 | \$0.00 | \$200.00 |
| 2-6942-892-312- | WORKSHOP EXPENSES | \$750.00 | \$0.00 | \$750.00 |
| 2-6942-892-333- | FIELD TRIPS | \$350.00 | \$0.00 | \$350.00 |
| 2-6942-892-361- | MEMBERSHIPS | \$300.00 | \$255.73 | \$300.00 |
| 2-6942-892-411- | SUPPLIES | \$1,275.00 | \$411.59 | \$1,125.00 |
| 2-6942-892-459- | OTHER FOOD PURCHASES | \$375.00 | \$119.84 | \$375.00 |
| | Total Paid by Local Current Expense Fund | \$20,300.00 | \$9,181.80 | \$20,300.00 |



PRC 894

Finance

Finance functions include payroll, accounts payable, purchasing, budget, internal audit, accounting, and financial management activities such as financial reporting and cash management.

| PRC 894 - Finance | | | | |
|-----------------------------|---|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5403-894-418- | COMPUTER SOFTWARE-SCHOOL BOOKKEEPE | \$27,458.00 | \$27,457.32 | \$27,500.00 |
| 2-6110-894-311- | CONTRACTED SERVICES | \$8,161.00 | \$0.00 | \$0.00 |
| 2-6610-894-239- | OTHER INSURANCE COSTS | \$23.00 | \$22.23 | \$0.00 |
| 2-6610-894-311- | CONTRACTED SERVICES-FINANCIAL MANAGEM | \$43,466.00 | \$43,091.82 | \$45,000.00 |
| 2-6610-894-312- | WORKSHOPS-FINANCIAL MANAGEMENT | \$5,000.00 | \$4,751.09 | \$5,000.00 |
| 2-6610-894-314- | PRINTING - FINANCIAL SERVICES | \$4,000.00 | \$1,393.49 | \$4,000.00 |
| 2-6610-894-361- | MEMBERSHIPS-FINANCIAL MANAGEMENT | \$6,050.00 | \$6,050.00 | \$6,050.00 |
| 2-6610-894-362- | BANK SERVICE FEES | \$111.00 | \$110.65 | \$150.00 |
| 2-6110-894-375- | FIDELITY BOND PREMIUM | \$780.00 | \$780.00 | \$780.00 |
| 2-6610-894-411- | SUPPLIES-FINANCIAL MANAGEMENT FUNCTION | \$10,439.00 | \$8,115.00 | \$10,000.00 |
| 2-6610-894-418- | COMPUTER SOFTWARE -FINANCIAL MANAGEM | \$130,132.00 | \$130,131.09 | \$130,132.00 |
| 2-6611-894-153- | ADMINISTRATIVE SPECIALISTS-FINANCE MGMT | \$116,099.00 | \$113,644.33 | \$274,392.00 |
| 2-6611-894-181- | FINANICAL MANAGEMENT SRV LOC SUPPLEME | \$13,362.00 | \$12,129.08 | \$29,552.00 |
| 2-6611-894-184- | LONGEVITY PAY | \$2,287.00 | \$1,656.94 | \$2,914.00 |
| 2-6611-894-199- | OVERTIME | \$478.00 | \$477.22 | \$0.00 |
| 2-6611-894-211- | EMPLOYER'S SOC SECURITY-FINANCIAL MGMT | \$9,424.00 | \$9,077.51 | \$23,475.00 |
| 2-6611-894-221- | EMPLOYER'S RET CONTRIB -FINANCIAL MGMT | \$33,102.00 | \$29,604.00 | \$75,180.00 |
| 2-6611-894-231- | EMPLOYER-PAID HEALTH IN-FINANCIAL MGMT | \$17,984.00 | \$17,277.14 | \$36,985.00 |
| 2-6611-894-232- | WORKERS COMP | \$1,885.00 | \$834.56 | \$3,069.00 |
| 2-6612-894-151- | PURCHASING OFFICER PERSONNEL | \$31,086.00 | \$31,078.07 | \$41,743.00 |
| 2-6612-894-153- | PURCHASING OFFICER | \$73,762.00 | \$64,353.27 | \$78,187.00 |
| 2-6612-894-181- | PURCHASING OFFICER LOC SUPPLEMENT | \$11,594.00 | \$10,415.78 | \$12,916.00 |
| 2-6612-894-184- | PURCHASING OFFICER LONGEVITY | \$2,698.00 | \$2,697.43 | \$3,518.00 |
| 2-6612-894-199- | PURCHASING OFFICE PERSONNEL OVERTIME | \$5.00 | \$4.40 | \$0.00 |
| 2-6612-894-211- | PURCHASING - FICA | \$8,550.00 | \$7,734.54 | \$10,432.00 |
| 2-6612-894-221- | EMPLOYER'S RET CONTRIB -PURCHASING | \$27,386.00 | \$25,084.60 | \$30,245.00 |
| 2-6612-894-231- | EMPLOYER-PAID HEALTH IN-PURCHASING | \$14,038.00 | \$12,993.92 | \$14,794.00 |
| 2-6612-894-232- | PURCHASING OFFICE WORKERS COMP | \$1,035.00 | \$968.89 | \$1,364.00 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|---|---------------------|---------------------|-----------------------|
| 2-6615-894-153- | MANAGER PAYROLL DIVISION | \$84,282.00 | \$84,281.25 | \$67,428.00 |
| 2-6615-894-181- | PAYROLL SUPERVISOR/LOCAL SUPPLEMENT | \$5,614.00 | \$5,613.16 | \$7,262.00 |
| 2-6615-894-184- | LONGEVITY-PAYROLL SUPERVISOR | \$1,709.00 | \$1,708.58 | \$3,024.00 |
| 2-6615-894-211- | EMPLOYER'S SOC SECURITY-PAYROLL MGMT | \$6,552.00 | \$6,551.49 | \$5,946.00 |
| 2-6615-894-221- | EMPLOYER'S RET CONTRIB -PAYROLL MGMT | \$21,319.00 | \$21,318.49 | \$19,042.00 |
| 2-6615-894-231- | EMPLOYER-PAID HEALTH IN-PAYROLL MGMT | \$10,681.00 | \$10,680.82 | \$7,397.00 |
| 2-6615-894-232- | PAYROLL SUPERVISOR - WORKERS COMP | \$746.00 | \$745.13 | \$777.00 |
| 2-6616-894-153- | ACCOUNTS PAYABLE SUPERVISOR | \$37,450.00 | \$28,245.83 | \$0.00 |
| 2-6616-894-181- | ACCOUNT PAYABLE SUPERV-LOCAL SUPPLEM | \$5,577.00 | \$2,935.68 | \$0.00 |
| 2-6616-894-184- | LONGEVITY PAY | \$1,683.00 | \$0.00 | \$0.00 |
| 2-6616-894-211- | EMPLOYER'S SOC SECURITY-ACCT PAYABLE M | \$4,516.00 | \$2,001.11 | \$0.00 |
| 2-6616-894-221- | EMPLOYER'S RET CONTRIB -ACCT PAYABLE M | \$13,514.00 | \$7,027.45 | \$0.00 |
| 2-6616-894-231- | EMPLOYER-PAID HEALTH IN-ACCT PAYABLE M | \$6,737.00 | \$5,075.34 | \$0.00 |
| 2-6616-894-232- | WORKERS COMP | \$590.00 | \$268.98 | \$0.00 |
| 2-6616-894-363- | ASSESSMENTS AND PENALTIES | \$4.00 | \$4.00 | \$0.00 |
| 2-6616-894-411- | SUPPLIES FOR ACCOUNTS PAYABLE STAFF | \$598.00 | \$574.66 | \$0.00 |
| 2-6617-894-411- | ACCOUNTING OFFICE PERSONNEL-SUPPLIES | \$2,394.00 | \$2,393.59 | \$0.00 |
| 2-6618-894-153- | BUDGET ADMINISTRATIVE SPECIALISTS | \$49,454.00 | \$49,453.54 | \$67,495.00 |
| 2-6618-894-181- | BUDGET OFFICE STAFF LOCAL SUPPLEMENT | \$5,323.00 | \$5,321.76 | \$7,269.00 |
| 2-6618-894-211- | EMPLOYER'S SOC SECURITY-BUDGET MGMT | \$4,188.00 | \$4,065.40 | \$5,719.00 |
| 2-6618-894-221- | EMPLOYER'S RET CONTRIB -BUDGET MGMT | \$12,554.00 | \$12,553.94 | \$18,317.00 |
| 2-6618-894-231- | EMPLOYER-PAID HEALTH IN-BUDGET MGMT | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6618-894-232- | BUDGET STAFF - WORKERS COMP | \$547.00 | \$467.13 | \$748.00 |
| 2-6931-894-153- | INTERNAL AUDITOR | \$43,255.00 | \$43,254.41 | \$50,043.00 |
| 2-6931-894-181- | INTERNAL AUDITOR - LOCAL SUPPLEMENT | \$4,963.00 | \$4,962.00 | \$5,777.00 |
| 2-6931-894-184- | LONGEVITY PAY | \$691.00 | \$637.23 | \$805.00 |
| 2-6931-894-187- | SUPPLEMENT - CPA LICENSE | \$3,600.00 | \$3,600.00 | \$3,600.00 |
| 2-6931-894-211- | EMPLOYER'S SOC SECURITY-INTERNAL AUDIT | \$3,958.00 | \$3,768.38 | \$4,607.00 |
| 2-6931-894-221- | EMPLOYER'S RET CONTRIB -INTERNAL AUDIT | \$12,033.00 | \$12,019.41 | \$14,755.00 |
| 2-6931-894-231- | EMPLOYER-PAID HEALTH IN-INTERNAL AUDIT | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6931-894-232- | INTERNAL AUDITOR - WORKERS COMP | \$517.00 | \$432.02 | \$602.00 |
| 2-6931-894-332- | MILEAGE REIMBURSEMENT-INTERNAL AUDITOR | \$258.00 | \$257.25 | \$250.00 |
| 2-6931-894-361- | MEMBERSHIPS-INTERNAL AUDITOR | \$402.00 | \$402.00 | \$402.00 |
| | Total Paid by Local Current Expense Fund | \$960,142.00 | \$896,592.24 | \$1,173,437.00 |



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 44 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, PTOs, 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 safe, energy efficient, healthful, sustainable, and economical to maintain while promoting education through an environment that supports student, teacher and staff performance. The Board’s school security initiative capital improvements are planned and implemented through the combined, cooperative efforts of the Facilities Director, Maintenance Director and Technology Director under the leadership of the Assistant Superintendent.

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.

Every 5 years the Facility Director prepares the NCDPI Facility Needs Survey identifying and prioritizing key facility needs with costs for all campuses.

| PRC 895 - Facilities Planning | | | | |
|---|---|---------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6570-895-153- | ASSISTANT DIRECTOR FACILITIES | \$62,730.00 | \$0.00 | \$65,244.00 |
| 2-6570-895-181- | LOCAL SUPPLEMENT | \$6,756.00 | \$0.00 | \$7,027.00 |
| 2-6570-895-211- | EMPLOYER'S FICA | \$5,273.00 | \$0.00 | \$5,529.00 |
| 2-6570-895-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$15,905.00 | \$0.00 | \$17,706.00 |
| 2-6570-895-231- | EMPLOYER-PAID HEALTH INSURANCE | \$7,019.00 | \$0.00 | \$7,397.00 |
| 2-6570-895-232- | WORKERS COMPENSATION | \$695.00 | \$129.36 | \$723.00 |
| 2-6570-895-311- | CONTRACTED SERVICES-FACILITIES PLANNING | \$20,000.00 | \$17,161.35 | \$20,000.00 |
| 2-6570-895-312- | WORKSHOP EXPENSE-FACILITIES PLANNING | \$516.00 | \$319.00 | \$600.00 |
| 2-6570-895-361- | MEMBERSHIPS-RESIDENT ARCHITECT | \$979.00 | \$978.94 | \$1,000.00 |
| 2-6570-895-411- | SUPPLIES FOR FACILITIES PLANNING | \$2,375.00 | \$1,958.87 | \$2,270.00 |
| Total Paid by Local Current Expense Fund | | \$122,248.00 | \$20,547.52 | \$127,496.00 |



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 over 23,000 current students. Departmental staff members also serve as a resource to school personnel on enrollment/ withdrawal forms, policies, and procedures and trains school staff to process affidavits and residency forms, and coordinate withdrawal protocols with the PowerSchool team. The department also is responsible for the Discretionary Admission and Release process for student transfers between schools.

Student Services staff also take leadership in the implementation of Social Emotional Learning for all students and staff through multi-department planning to integrate SEL concepts into core instructional practices. The SEL instruction and support is designed to address the needs of all students and staff and detailed in the School Mental Health and SEL plan approved by our Board of Education.

Student Services also has significant data collection, analysis, and reporting responsibilities including reporting monthly and annual dropout numbers; reviewing 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 Student Services department 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, Student Services serves as liaison to the Buncombe County Health Center and Mountain Area Health Education Center for the school nurse program, immunization verification, and services for all students with special health care needs. The department is responsible for coordination of behavioral health services, community support for students and homeless education services under the McKinney-Vento Federal grant.

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.

Budget Resource Document – 2022-23

| PRC 896 - Student Services | | | | |
|---|--|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-5110-896-121- | BEHAVIORAL OUTREACH SPECIALIST | \$33,216.00 | \$31,992.98 | \$31,200.00 |
| 2-5110-896-129- | AMOUNT HELD HARMLESS | \$213.00 | \$212.50 | \$0.00 |
| 2-5110-896-181- | LOCAL SUPPLEMENT - OUTREACH SPECIALIST | \$4,179.00 | \$4,125.00 | \$3,900.00 |
| 2-5110-896-211- | SOCIAL SECURITY - OUTREACH SPECIALIST | \$2,877.00 | \$2,574.31 | \$2,685.00 |
| 2-5110-896-221- | EMPLOYERS RETIREMENT - OUTREACH SPECI | \$8,608.00 | \$8,262.51 | \$8,600.00 |
| 2-5110-896-231- | HEALTH INSURANCE -OUTREACH SPECIALIST | \$3,510.00 | \$3,509.40 | \$3,699.00 |
| 2-5110-896-232- | WORKERS COMP PREMIUMS | \$376.00 | \$299.93 | \$351.00 |
| 2-5320-896-332- | MILEAGE REIMB-SOCIAL WORKERS | \$5,015.00 | \$5,014.60 | \$3,000.00 |
| 2-5830-896-332- | MILEAGE REIMB-GUIDANCE COUNSELORS | \$1,121.00 | \$1,156.35 | \$500.00 |
| 2-5830-896-418- | ONLINE SUBSCRIPTIONS AND SOFTWARE | \$0.00 | \$0.00 | \$17,000.00 |
| 2-5840-896-319- | OTHER PROFESSIONAL AND TECHNICAL SERV | \$1,364.00 | \$0.00 | \$0.00 |
| 2-5840-896-418- | COMPUTER SOFTWARE AND SUPPLIES | \$19,909.00 | \$17,034.94 | \$0.00 |
| 2-6300-896-129- | AMOUNT HELD HARMLESS | \$360.00 | \$360.00 | \$0.00 |
| 2-6300-896-131- | SOCIAL WORKER | \$60,932.00 | \$60,932.00 | \$62,920.00 |
| 2-6300-896-181- | LOCAL SUPPLEMENT | \$7,662.00 | \$7,661.50 | \$7,865.00 |
| 2-6300-896-211- | SOCIAL WORKER SOCIAL SECURITY | \$5,006.00 | \$5,005.91 | \$5,415.00 |
| 2-6300-896-221- | SOCIAL WORKER RETIREMENT | \$15,769.00 | \$15,769.27 | \$17,342.00 |
| 2-6300-896-231- | SOCIAL WORKER HEALTH INSURANCE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6300-896-232- | WORKERS COMP PREMIUMS | \$571.00 | \$570.67 | \$708.00 |
| 2-6820-896-181- | LOC SUPPLEMENT TITLE IX STIPEND | \$900.00 | \$900.00 | \$816.00 |
| 2-6820-896-192- | TITLE IX STIPEND | \$10,399.00 | \$10,398.85 | \$6,528.00 |
| 2-6820-896-211- | SOCIALSECURITY STUDENT SERVICES PAID | \$855.00 | \$855.45 | \$562.00 |
| 2-6820-896-221- | EMPLOYERS RETIREMENT - TITLE IX | \$2,592.00 | \$2,592.28 | \$1,799.00 |
| 2-6820-896-232- | STUDENT SERV WORKERS COM | \$89.00 | \$88.95 | \$73.00 |
| 2-6820-896-311- | CONTRACTED SERVICES-STUDENT ACCOUNTIN | \$6,115.00 | \$6,114.77 | \$7,750.00 |
| 2-6820-896-312- | WORKSHOP EXPENSES | \$0.00 | \$0.00 | \$250.00 |
| Total Paid by Local Current Expense Fund | | \$198,657.00 | \$192,451.09 | \$190,360.00 |



PRC 897

Communications

The Communications Department is responsible for internal and external communications, crisis communications and marketing/promotion to district stakeholders such as employees, parents, prospective parents, the community at large, and the media. Within the department’s budget is funding for the internal and external publications, marketing materials including brochures and BCS branded items, student and employee recruitment efforts, and employee and student recognition banquets such as “Teacher of the Year” and “Top Scholar”, as well as more informal dinners and recognitions such as ribbon cuttings and our National Board Certified Teacher celebration. Communications also provides funding to support the entire year-long Teacher of the Year (TOY) selection process to include refreshments for the TOY committee and payment of their substitutes when the committee goes on their classroom visits. Communications also responds to both public and media requests for information on a wide variety of topics.

Communications helps manage the district website and provides oversight and support, along with Technology Services, for individual school sites as well. This entails content generation and 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 district staff to do the training, the district saves approximately \$18,000 per year in outside training costs. The expense of hosting the district sites and each school site is budgeted in local Technology PRC 015.

With assistance from other departments, Communications trains employees on best practices and usage guidelines for the website, social media, and messaging system. Communications also crafts district-wide messages typically related to weather and health and safety. These messages are often translated into other languages such as Spanish, Russian, Romanian, and Ukrainian.

Through writing, photography, and videography, the Communications Department strives to tell positive and compelling stories about the wonderful activities that happen in Buncombe County Schools’ classrooms. Communications identifies unique initiatives, accomplishments, and programs and captures images and video for marketing purposes. The media is also encouraged to cover these events.

Budget Resource Document – 2022-23

| PRC 897 Communications | | | | |
|-------------------------------|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6622-897-162- | TEACHER OF THE YEAR - SUBS | \$1,500.00 | \$125.00 | \$1,500.00 |
| 2-6622-897-211- | TEACHER OF THE YEAR - SOC SEC | \$140.00 | \$9.55 | \$140.00 |
| 2-6622-897-232- | WORKERS COMP | \$15.00 | \$1.03 | \$15.00 |
| 2-6622-897-311- | EMPLOYEE RECOGNITION EVENTS-CONTRACT | \$2,842.00 | \$2,841.31 | \$2,850.00 |
| 2-6940-897-311- | RECOGNITION EVENT CONTRACTS | \$11,485.00 | \$11,485.41 | \$11,500.00 |
| 2-6950-897-113- | DIRECTOR OF COMMUNICATIONS | \$83,806.00 | \$83,806.25 | \$93,600.00 |
| 2-6950-897-152- | COMMUNICATIONS ADMIN SPECIALIST (WEB) | \$111,495.00 | \$106,935.24 | \$146,453.00 |
| 2-6950-897-181- | COMMUNICATION SPECIALIST LOC SUPPLEMEN | \$22,290.00 | \$21,000.70 | \$26,181.00 |
| 2-6950-897-187- | SALARY DIFFERENTIAL | \$0.00 | \$0.00 | \$3,036.00 |
| 2-6950-897-199- | OVERTIME | \$27.00 | \$26.34 | \$0.00 |
| 2-6950-897-211- | EMPLOYER'S SOC SECURITY-COMMUN ADM ST | \$17,538.00 | \$15,996.56 | \$20,599.00 |
| 2-6950-897-221- | EMPLOYER'S RET CONTRIB -COMMUN ADM STA | \$52,408.00 | \$48,801.97 | \$65,971.00 |
| 2-6950-897-231- | EMPLOYER-PAID HEALTH IN-COMMUN ADM STA | \$22,126.00 | \$21,038.40 | \$29,588.00 |
| 2-6950-897-232- | DIRECTOR OF COMMUNICATIONS-WORKERS C | \$2,293.00 | \$1,742.36 | \$2,693.00 |
| 2-6950-897-312- | WORKSHOP EXPENSE-COMMUNICATIONS DEP | \$3,500.00 | \$839.82 | \$2,000.00 |
| 2-6950-897-314- | PRINTING-COMMUNICATIONS DEPARTMENT | \$1,500.00 | \$105.93 | \$1,000.00 |
| 2-6950-897-319- | NOTIFICATION SYSTEM EXPENSE | \$31,605.00 | \$31,605.00 | \$0.00 |
| 2-6950-897-332- | MILEAGE REIMBURSEMENT-COMMUNICATIONS | \$50.00 | \$0.00 | \$0.00 |
| 2-6950-897-361- | MEMBERSHIPS-COMMUNICATIONS | \$5,197.00 | \$4,026.25 | \$4,000.00 |
| 2-6950-897-411- | SUPPLIES- PUBLIC RELATIONS | \$12,888.00 | \$7,614.36 | \$7,650.00 |
| | Total Paid by Local Current Expense Fund | \$382,705.00 | \$358,001.48 | \$418,776.00 |



PRC 898

Human Resources

The Human Resources Department oversees and facilitates the hiring process and the provision of benefits for the school system's approximately 3,600 permanent employees.

With regard to the hiring process, the department maintains the Human Resources Management System (HRMS) software that includes an electronic database of staff. The department also maintains Frontline AppliTrack, which allows for the advertisement of positions and enables schools/departments to electronically submit advertisement requisitions, recommend candidates for employment, and send those candidates their onboarding forms. Once an applicant is recommended for employment, the department performs several 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 New Hire Directory/Division of Social Services for the purposes of child support enforcement.

The Benefits services provided to employees by the Human Resources Department include enrollment in and assistance with the NC State Health Plan and the NC Retirement System. The department also manages the flexible benefits plan that enables employees to have medical spending and dependent care accounts, as well as the ability to purchase a variety of insurance products with pre/post-tax dollars through convenient payroll deductions. The department also manages employee contributions to the state sponsored 401k and 457 plans.

There are over 500 active substitute teachers in our system that perform an important function in schools each day. The department maintains a software system 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 continues to be an important aspect of education recently because of the shortage of qualified teachers in certain subject areas, like mathematics, science and special education. The department coordinates 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 – 2022-23

| PRC 898 - Human Resources | | | | |
|---|---|---------------------------|----------------------------|-----------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Appropriations | | | | |
| 2-6520-898-311- | CONVERSION OF FILES TO ELEC MEDIUM | \$3,435.00 | \$3,434.57 | \$4,950.00 |
| 2-6620-898-311- | CONTRACT FOR BACKGROUND CHECKS | \$66,068.00 | \$65,987.73 | \$71,354.00 |
| 2-6620-898-312- | WORKSHOP EXPENSE-PERSONNEL DEPT | \$151.00 | \$150.81 | \$3,650.00 |
| 2-6620-898-332- | MILEAGE REIBURSEMENT-PERSONNEL DEPT | \$101.00 | \$101.25 | \$350.00 |
| 2-6620-898-361- | PERSONNEL - MEMBERSHIP DUES AND FEES | \$982.00 | \$982.00 | \$1,000.00 |
| 2-6620-898-411- | SUPPLIES - PERSONNEL DEPT. | \$4,185.00 | \$4,106.68 | \$5,750.00 |
| 2-6620-898-418- | HRMS SUBSCRIPTION RENEWAL | \$13,866.00 | \$13,865.58 | \$13,870.00 |
| 2-6621-898-152- | HUMAN RESOURCES MGMT ADMIN SPECIALIST | \$74,784.00 | \$74,784.00 | \$77,775.00 |
| 2-6621-898-153- | HUMAN RESOURCES MGMT ADMIN SPECIALIST | \$26,096.00 | \$26,095.76 | \$25,003.00 |
| 2-6621-898-181- | HUMAN RES MGMT SPECLIST-LOCAL SUPPLEM | \$9,329.00 | \$9,329.00 | \$9,722.00 |
| 2-6621-898-184- | LONGEVITY PAY | \$3,462.00 | \$3,462.42 | \$3,653.00 |
| 2-6621-898-199- | OVERTIME | \$365.00 | \$365.15 | \$0.00 |
| 2-6621-898-211- | EMPLOYER'S SOC SECURITY-HR ADM SPECIAL | \$8,030.00 | \$8,029.61 | \$8,886.00 |
| 2-6621-898-221- | EMPLOYER'S RET CONTRIB -HR ADM SPECIALT | \$19,815.00 | \$19,815.25 | \$22,056.00 |
| 2-6621-898-231- | EMPLOYER-PAID HEALTH IN-HR ADM SPECIALT | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 2-6621-898-232- | WORKERS COMP | \$943.00 | \$942.53 | \$1,162.00 |
| 2-6621-898-311- | CONTRACT FOR SUBSTITUTE SYSTEM | \$37,571.00 | \$37,570.90 | \$39,637.00 |
| 2-6622-898-183- | REFERRAL INCENTIVE | \$0.00 | \$0.00 | \$375.00 |
| 2-6622-898-211- | EMPLOYER'S SOC SECURITY-RECRUIT/RETAIN | \$0.00 | \$0.00 | \$29.00 |
| 2-6622-898-221- | EMPLOYER'S RET CONTRIB -RECRUIT/RETAIN | \$0.00 | \$0.00 | \$92.00 |
| 2-6622-898-232- | WORKERS COMP | \$0.00 | \$0.00 | \$4.00 |
| 2-6622-898-312- | WORKSHOP EXPENSES | \$5,224.00 | \$5,224.34 | \$5,225.00 |
| 2-6622-898-313- | ADVERTISING - HR | \$0.00 | \$0.00 | \$0.00 |
| 2-6622-898-314- | PRINTING-RECRUITMENT/RETENTION | \$0.00 | \$0.00 | \$750.00 |
| Total Paid by Local Current Expense Fund | | \$281,426.00 | \$281,266.50 | \$302,690.00 |

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

found only in the

Federal Grants Fund

Budget Resource Document – 2022-23

Below is a chart outlining the estimated and actual funding for each of our federal programs.

| Federal Grants Fund | | | | | |
|---------------------|------------------|------------------|-----------------|---------------|------------------|
| PRC | BUDGET FY2 | ACTUALS FY2 | PLANNING FY3 | ACTUAL FY3 | CARRYOVER FY3 |
| 017 | \$ 439,602.00 | \$ 439,602.00 | \$ 422,239.00 | \$ - | \$ - |
| 026 | \$ 83,771.41 | \$ 52,698.59 | \$ - | \$ 45,000.00 | \$ 31,072.82 |
| 049 | \$ 212,246.06 | \$ 202,200.19 | \$ - | \$ 181,803.00 | \$ 10,045.81 |
| 050 | \$ 9,089,739.71 | \$ 7,295,249.81 | \$ 8,209,984.00 | \$ - | \$ 1,794,489.90 |
| 051 | \$ 386,698.49 | \$ 190,730.42 | \$ 223,351.00 | \$ - | \$ 195,968.07 |
| 053 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 060 | \$ 9,862,634.54 | \$ 5,541,635.36 | \$ 5,321,736.00 | \$ - | \$ 4,549,469.18 |
| 082 | \$ 35,589.50 | \$ 23,101.76 | \$ - | \$ - | \$ 12,487.74 |
| 103 | \$ 1,253,031.70 | \$ 861,810.07 | \$ 1,070,515.00 | \$ - | \$ 391,221.63 |
| 104 | \$ 451,776.01 | \$ 226,284.25 | \$ 221,952.00 | \$ - | \$ 225,491.76 |
| 105 | \$ 231,461.76 | \$ 145,344.07 | \$ - | \$ - | \$ 86,117.69 |
| 108 | \$ 627,343.14 | \$ 536,440.55 | \$ 496,009.00 | \$ - | \$ 90,902.59 |
| 111 | \$ 5,991.39 | \$ 5,991.39 | \$ - | \$ - | \$ - |
| 114 | \$ 136,044.00 | \$ 77,937.76 | \$ - | \$ - | \$ - |
| 115 | \$ 706,369.44 | \$ 471,815.81 | \$ - | \$ 311,435.00 | \$ 234,553.63 |
| 118 | \$ 27,420.31 | \$ 14,682.74 | \$ - | \$ 5,500.00 | \$ 12,737.57 |
| 119 | \$ 29,239.85 | \$ 25,446.98 | \$ - | \$ - | \$ 3,792.87 |
| 163 | \$ 1,688,459.06 | \$ 1,625,966.45 | \$ - | \$ - | \$ 62,492.61 |
| 167 | \$ 142,921.00 | \$ 142,921.00 | \$ - | \$ - | \$ - |
| 169 | \$ 568,998.00 | \$ 479,493.76 | \$ - | \$ - | \$ 89,504.24 |
| 170 | \$ 260,552.12 | \$ 260,145.05 | \$ - | \$ - | \$ 407.07 |
| 171 | \$ 21,117,502.08 | \$ 15,947,305.18 | \$ - | \$ - | \$ 5,170,196.90 |
| 173 | \$ 151,882.00 | \$ 8,024.00 | \$ - | \$ - | \$ 143,858.00 |
| 174 | \$ 165,124.00 | \$ 130,185.51 | \$ - | \$ - | \$ 34,938.49 |
| 176 | \$ 650,078.00 | \$ 34,800.73 | \$ - | \$ - | \$ 615,277.27 |
| 177 | \$ 427,604.00 | \$ 31,373.90 | \$ - | \$ - | \$ 396,230.10 |
| 178 | \$ 126,690.21 | \$ - | \$ - | \$ - | \$ 126,690.21 |
| 181 | \$ 49,823,439.00 | \$ 13,539,322.63 | \$ - | \$ 80,821.70 | \$ 36,394,399.32 |
| 183 | \$ 90,000.00 | \$ 21,008.26 | \$ - | \$ - | \$ 68,991.74 |
| 184 | \$ 232,236.00 | \$ 15,888.53 | \$ - | \$ - | \$ 216,347.47 |
| 185 | \$ 1,308,909.00 | \$ 915,022.25 | \$ - | \$ - | \$ 393,886.75 |
| 186 | \$ 112,640.00 | \$ 34,881.09 | \$ - | \$ - | \$ 77,758.91 |
| 188 | \$ - | \$ - | \$ - | \$ 546,720.00 | \$ - |
| 189 | \$ - | \$ - | \$ - | \$ 527,292.00 | \$ - |
| 192 | \$ 241,275.00 | \$ 98,441.07 | \$ - | \$ - | \$ 142,833.93 |
| 195 | \$ 47,849.00 | \$ - | \$ - | \$ - | \$ 47,849.00 |
| 201 | \$ - | \$ - | \$ - | \$ 36,758.00 | \$ - |
| 203 | \$ 2,022,764.00 | \$ 1,727,170.32 | \$ - | \$ - | \$ - |
| 205 | \$ 7,108.00 | \$ 7,018.00 | \$ - | \$ - | \$ 90.00 |



PRC 017

Career Technical Education – Program Improvement

The funding source for PRC 017 is the Carl D. Perkins Career and Technical Education Act of 2019. The purpose of the Strengthening Career and Technical Education for the 21st Century Act (Perkins V) is to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in Career and Technical Education programs and programs of study. The emphasis should be on the development, coordination, implementation or improvement of CTE programs. PRC 017 fund can be used for CTE students in grades 5 – 12 and postsecondary students.

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.

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

Budget Resource Document – 2022-23

| PRC 017 - Career and Technical Education - Program Improvement | | | | |
|---|------------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-017-000- | REVENUE | (\$439,602.00) | (\$439,602.00) | (\$422,239.00) |
| | Total Revenue | (\$439,602.00) | (\$439,602.00) | (\$422,239.00) |
| Appropriations | | | | |
| 3-5120-017-192- | ADDITIONAL RESPONSIBILITY STIPENDS | \$6,750.00 | \$6,750.00 | \$7,000.00 |
| 3-5120-017-196- | CTE-STAFF DEV. PARTICIPANT | \$3,000.00 | \$3,000.00 | \$5,000.00 |
| 3-5120-017-211- | EMPLOYER'S SOCIAL SECURITY | \$745.90 | \$745.90 | \$918.00 |
| 3-5120-017-221- | EMPLOYERS RETIREMENT COST | \$2,277.15 | \$2,277.15 | \$2,902.80 |
| 3-5120-017-232- | WORKERS COMP. PREMIUMS | \$78.78 | \$78.78 | \$120.00 |
| 3-5120-017-312- | CTE WORKSHOP EXPENSE-STAFF | \$19,901.18 | \$19,901.18 | \$25,000.00 |
| 3-5120-017-332- | CTE MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$25,000.00 |
| 3-5120-017-333- | CTE FIELD TRIPS | \$57,889.41 | \$57,889.41 | \$70,000.00 |
| 3-5120-017-411- | CTE SUPPLIES AND MATERIALS | \$113,424.56 | \$113,424.57 | \$7,248.47 |
| 3-5120-017-418- | COMPUTER SOFTWARE-CTE CURRI | \$102,733.67 | \$102,733.67 | \$111,750.00 |
| 3-5120-017-462- | INVENTORY FURN/EQUIP. CTE C | \$118,989.48 | \$118,989.48 | \$122,000.00 |
| 3-5830-017-312- | STAFF DEVELOPMENT - GUIDANC | \$6,650.39 | \$6,650.39 | \$30,000.00 |
| 3-5830-017-332- | GUIDANCE MILEAGE REIMBURSEMENT | \$269.46 | \$269.46 | \$0.00 |
| 3-5830-017-411- | SUPPLIES - CTE GUIDANCE | \$2,373.94 | \$2,373.94 | \$3,000.00 |
| 3-6120-017-312- | CTE WORKSHOP EXPENSE | \$0.00 | \$0.00 | \$1,975.00 |
| 3-6120-017-418- | COMPUTER SOFTWARE | \$0.00 | \$0.00 | \$501.00 |
| 3-8100-017-392- | INDIRECT COST | \$8,527.64 | \$8,527.64 | \$9,823.73 |
| 3-8100-017-472- | SALES AND USE TAX REFUND | (\$4,009.57) | (\$4,009.57) | \$0.00 |
| 3-8200-017-399- | UNBUDGETED FEDERAL FUND | \$0.01 | \$0.00 | \$0.00 |
| | Total Appropriations | \$439,602.00 | \$439,602.00 | \$422,239.00 |

Note 2: Current budget is based on the planning allotment.



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 three years for a sub-grant funded through the Department of Public Instruction. Funds cover tutors working directly with identified students. Funded staff also provide direct assistance to students and families to connect them to community resources for basic needs, participation in school events, and to find permanent housing solutions.

| PRC 026 - McKinney-Vento Homeless Assistance | | | | |
|--|--|----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-026-000- | REVENUE | (\$45,000.00) | (\$52,698.59) | (\$45,000.00) |
| 3-3600-026-000- | REVENUE- CARRYOVER | (\$38,771.41) | \$0.00 | (\$31,072.82) |
| | Total Revenue | (\$83,771.41) | (\$52,698.59) | (\$76,072.82) |
| Total Appropriations | | | | |
| 3-5320-026-131- | SALARY - SOCIAL WORK AND ATTENDANCE | \$81.35 | \$81.35 | \$6,031.40 |
| 3-5320-026-129- | HELD HARMLESS | \$9,625.46 | \$3,581.40 | \$0.00 |
| 3-5320-026-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$633.27 |
| 3-5320-026-192- | ADDITIONAL RESPONSIBILITY STIPENDS | \$12,556.10 | \$0.00 | \$6,378.67 |
| 3-5320-026-211- | EMPLOYERS SOCIAL SECURITY | \$1,703.11 | \$280.19 | \$997.82 |
| 3-5320-026-221- | EMPLOYERS RETIREMENT | \$5,095.87 | \$794.08 | \$3,212.54 |
| 3-5320-026-231- | EMPLOYERS HOSPITALIZATION | \$0.00 | \$0.00 | \$775.11 |
| 3-5320-026-232- | WORKERS COMP PREMIUMS | \$97.07 | \$30.11 | \$130.43 |
| 3-5320-026-312- | WORKSHOP EXPENSES | \$1,768.54 | \$1,768.54 | \$15,000.00 |
| 3-5320-026-332- | TRAVEL REIMBURSEMENT - IN COUNTY | \$1,000.00 | \$70.78 | \$1,100.00 |
| 3-5320-026-462- | INVENTORIED EQUIPMENT - MCKINNEY-VENTO | \$5,360.35 | \$5,360.35 | \$0.00 |
| 3-5330-026-143- | TUTORS | \$15,000.00 | \$13,480.75 | \$12,000.00 |
| 3-5330-026-211- | FICA | \$1,147.50 | \$1,031.26 | \$918.00 |
| 3-5330-026-232- | WORKERS COMP PREMIUMS | \$240.89 | \$106.02 | \$120.00 |
| 3-5330-026-311- | CONTRACTED SERVICES | \$200.00 | \$82.50 | \$0.00 |
| 3-5330-026-332- | TRAVEL REIMBURSEMENT - IN COUNTY | \$500.00 | \$118.72 | \$500.00 |
| 3-5330-026-333- | FIELD TRIPS | \$1,000.00 | \$180.00 | \$1,600.00 |
| 3-5330-026-411- | SUPPLIES | \$5,600.00 | \$5,330.58 | \$2,100.00 |
| 3-5820-026-151- | DATA SPECIALIST | \$15,585.16 | \$15,566.56 | \$20,193.60 |
| 3-5820-026-184- | LONGEVITY PAY | \$742.85 | \$742.85 | \$778.90 |
| 3-5820-026-211- | EMPLOYERS SOCIAL SECURITY | \$1,249.09 | \$1,247.67 | \$1,604.40 |
| 3-5820-026-232- | WORKERS COMP PREMIUMS | \$163.28 | \$126.01 | \$228.78 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|-------------------------------------|--------------------|--------------------|--------------------|
| 3-5830-026-411- | SUPPLIES | \$2,000.00 | \$560.07 | \$0.00 |
| 3-6300-026-151- | MCKINNEY VENTO RESOURCE COORDINATOR | \$906.93 | \$906.93 | \$0.00 |
| 3-6300-026-211- | EMPLOYERS SOCIAL SECURITY | \$69.39 | \$69.39 | \$0.00 |
| 3-6300-026-221- | EMPLOYERS RETIREMENT | \$197.24 | \$197.24 | \$0.00 |
| 3-6300-026-231- | EMPLOYERS HOSPITALIZATION | \$0.00 | \$0.00 | \$0.00 |
| 3-6300-026-232- | WORKERS COMP PREMIUMS | \$15.00 | \$14.07 | \$0.00 |
| 3-6500-026-423- | GAS/DIESEL FUEL | \$300.00 | \$0.00 | \$0.00 |
| 3-8100-026-392- | INDIRECT COST | \$1,607.30 | \$1,012.24 | \$1,769.90 |
| 3-8100-026-472- | SALES AND USE TAX REIMBURSEMENT | (\$41.07) | (\$41.07) | \$0.00 |
| | Total Appropriations | \$83,771.41 | \$52,698.59 | \$76,072.82 |



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.

| PRC 049 - IDEA Title VI-B Pre-School Handicapped | | | | |
|--|-----------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-049-000- | REVENUE | (\$162,441.00) | (\$202,200.25) | (\$181,803.00) |
| 3-3600-049-000- | REVENUE- CARRYOVER | (\$49,805.06) | \$0.00 | (\$10,045.81) |
| | Total Revenue | (\$212,246.06) | (\$202,200.25) | (\$191,848.81) |
| Paid by Federal Grants Fund | | | | |
| 3-5230-049-332- | MILEAGE REIMBURSEMENT - PRE | \$5,000.00 | \$3,706.42 | \$5,000.00 |
| 3-5230-049-411- | SUPPLIES/MATERIALS | \$1,550.00 | \$88.12 | \$1,550.00 |
| 3-5231-049-121- | PRESCHOOL TEACHER | \$47,810.00 | \$47,810.00 | \$51,000.00 |
| 3-5231-049-129- | AMOUNT HELD HARMLESS | \$842.55 | \$842.55 | \$0.00 |
| 3-5231-049-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5231-049-181- | SUPPLEMENT | \$5,072.55 | \$5,072.55 | \$5,212.20 |
| 3-5231-049-211- | EMPLOYER'S SOC SECURITY-PRE | \$4,132.93 | \$3,927.37 | \$4,300.23 |
| 3-5231-049-221- | EMPLOYER'S RET CONTRIB -PRE | \$12,305.95 | \$12,305.95 | \$13,771.99 |
| 3-5231-049-231- | EMPLOYER-PAID HEALTH IN-PRE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 3-5231-049-232- | WORKERS COMPENSATION | \$547.00 | \$438.82 | \$562.00 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|--|---------------------|---------------------|---------------------|
| 3-5232-049-121- | PRE-SCHOOL TEACHER | \$52,340.00 | \$52,340.00 | \$54,000.00 |
| 3-5232-049-129- | AMOUNT HELD HARMLESS | \$431.80 | \$431.80 | \$0.00 |
| 3-5232-049-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5232-049-181- | LOCAL SUPPLEMENT | \$7,020.00 | \$7,020.00 | \$7,111.80 |
| 3-5232-049-211- | EMPLOYER'S SOC SECURITY-PRE | \$4,597.02 | \$4,308.45 | \$4,675.05 |
| 3-5232-049-221- | EMPLOYER'S RET CONTRIB -PRE | \$13,686.34 | \$13,610.75 | \$14,972.39 |
| 3-5232-049-231- | EMPLOYER-PAID HEALTH IN-PRE | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 3-5232-049-232- | WORKERS COMPENSATION | \$619.00 | \$488.60 | \$611.00 |
| 3-5240-049-129- | AMOUNT HELD HARMLESS | \$1,395.28 | \$1,395.28 | \$0.00 |
| 3-5240-049-132- | INSTRUCTIONAL SUPPORT II - ADVANCE PAY | \$24,957.50 | \$24,957.50 | \$0.00 |
| 3-5240-049-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5240-049-181- | LOCAL SUPPLEMENT | \$2,144.80 | \$2,144.80 | \$0.00 |
| 3-5240-049-211- | EMPLOYER'S SOC SECURITY | \$2,203.02 | \$2,203.01 | \$0.00 |
| 3-5240-049-232- | WORKERS COMPENSATION | \$272.00 | \$233.08 | \$0.00 |
| 3-5240-049-332- | MILEAGE REIMBURSEMENT | \$1,500.00 | \$64.56 | \$0.00 |
| 3-8100-049-392- | PAYMENTS TO OTHER GOVTS-PRE | \$3,985.97 | \$3,887.22 | \$4,229.49 |
| 3-8100-049-472- | SALES TAX REFUND | (\$14.42) | (\$14.42) | \$0.00 |
| 3-8200-049-399- | UNBUDGETED RESERVE | \$4,908.77 | \$0.00 | \$10,058.66 |
| | Total Federal Grants Fund | \$212,246.06 | \$202,200.25 | \$191,848.81 |

Note: Budget pending DPI approval



PRC 050

ESEA – Title I Basic Program

This PRC is a significant component of Every Student Succeed Act (ESSA). The purpose of the legislation entitled Improving the Academic Achievement of the Disadvantaged Child 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 26 of the elementary and intermediate schools which have 40% of their students who qualify for 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, homeless students, Foster Care student transportation, district initiatives, Bookmobile and literacy coaches. Once all the above set-asides are determined, the remaining funds are allotted to the 26 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. Each of the schools has at least a part time curriculum coach and one certified reading specialist along with paraprofessionals (as the school level budget allows) 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 Black Mountain Home for Children receive funds through this PRC for services to neglected and delinquent children. The amount these two Neglected and Delinquent Schools receive is designated at the state level but managed by our District.

Private schools can request that students receive services through Title I.

| PRC 050 - ESEA Title I - Basic Programs | | | | |
|---|----------------------|-------------------------|-------------------------|--------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-050-000- | REVENUE | (\$7,041,800.00) | (\$7,295,249.81) | (\$8,209,984.00) |
| 3-3600-050-000- | REVENUE- CARRYOVER | (\$2,047,939.71) | \$0.00 | (\$1,794,489.90) |
| | Total Revenue | (\$9,089,739.71) | (\$7,295,249.81) | (\$10,004,473.90) |

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| Paid by Federal Grants Fund | | | | |
|------------------------------------|--|----------------|----------------|----------------|
| 3-5320-050-129 | AMOUNT HELD HARMLESS | \$826.00 | \$826.00 | \$0.00 |
| 3-5320-050-131 | TITLE I LEAD TEACHER | \$50,149.00 | \$49,354.00 | \$54,335.60 |
| 3-5320-050-180 | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5320-050-181 | LOCAL SUPPLEMENT | \$5,265.70 | \$5,234.70 | \$5,705.24 |
| 3-5320-050-184 | LONGEVITY PAY | \$0.00 | \$0.00 | \$1,358.39 |
| 3-5320-050-211 | EMPLOYER'S SOC SECURITY - TITLE I | \$4,325.36 | \$4,080.87 | \$4,697.04 |
| 3-5320-050-221 | EMPLOYER'S RET CONTRIB-TITL | \$12,873.49 | \$12,753.31 | \$15,656.80 |
| 3-5320-050-231 | EMPLOYER-PAID HEALTH IN-TITL | \$7,019.00 | \$7,018.92 | \$7,500.00 |
| 3-5320-050-232 | WORKERS' COMPENSATION PREMI | \$796.80 | \$452.32 | \$892.53 |
| 3-5330-050-129 | AMOUNT HELD HARMLESS | \$11,113.68 | \$11,113.68 | \$0.00 |
| 3-5330-050-131 | TITLE I INTERVENTIONIST | \$0.00 | \$0.00 | \$52,000.00 |
| 3-5330-050-135 | LEAD TEACHER COACH - TITLE 1 STAFF DEVE. | \$1,023,899.10 | \$998,335.08 | \$1,173,732.40 |
| 3-5330-050-163 | SUBSTITUTE-STAFF DEV ACTIVITY-TITLE I | \$34,054.30 | \$0.00 | \$29,452.37 |
| 3-5330-050-180 | BONUS PAY | \$5,025.00 | \$5,025.00 | \$0.00 |
| 3-5330-050-181 | LOCAL SUPPLEMENT | \$103,112.50 | \$99,552.10 | \$130,278.85 |
| 3-5330-050-192 | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$7,921.32 |
| 3-5330-050-211 | EMPLOYER'S SOC SECURITY - TITLE I | \$90,056.15 | \$81,348.53 | \$106,594.00 |
| 3-5330-050-221 | EMPLOYER'S RET CONTRIB-TITL | \$225,063.07 | \$218,235.11 | \$302,649.63 |
| 3-5330-050-231 | EMPLOYER-PAID HEALTH IN-TITL | \$117,217.20 | \$112,595.94 | \$146,847.47 |
| 3-5330-050-232 | WORKERS' COMPENSATION PREMI | \$11,728.63 | \$9,015.83 | \$13,933.85 |
| 3-5330-050-311 | CONTRACTED SERVICES | \$150,146.88 | \$105,599.39 | \$166,746.39 |
| 3-5330-050-332 | MILEAGE REIMBURSEMENT | \$1,500.00 | \$1,336.24 | \$1,500.00 |
| 3-5330-050-411 | REMEDATION SUPPLIES - TITLE I PROGRAM | \$2,296,323.16 | \$1,104,763.67 | \$2,142,552.62 |
| 3-5330-050-461 | FURNITURE AND EQUIPMENT - FEDERAL PROG | \$2,145.02 | \$1,064.09 | \$0.00 |
| 3-5330-050-462 | INVENTORIED EQUIPMENT - TITLE I PROGRAM | \$12,299.65 | \$12,299.65 | \$0.00 |
| 3-5331-050-129 | AMOUNT HELD HARMLESS | \$972.46 | \$972.46 | \$0.00 |
| 3-5331-050-135 | TITLE I LEAD TEACHER | \$118,321.30 | \$118,253.75 | \$134,484.32 |
| 3-5331-050-142 | TITLE I ASSISTANTS | \$1,126,588.65 | \$1,066,951.19 | \$1,488,506.94 |
| 3-5331-050-180 | BONUS PAY | \$600.00 | \$600.00 | \$0.00 |
| 3-5331-050-181 | TITLE I LEAD TEACHER LOC SUPPLEMENT | \$124,313.20 | \$116,566.58 | \$166,396.87 |
| 3-5331-050-184 | LONGEVITY PAY | \$14,157.22 | \$11,617.44 | \$19,203.63 |
| 3-5331-050-199 | OVERTIME - TITLE I ASSISTAN | \$202.18 | \$146.03 | \$0.00 |
| 3-5331-050-211 | EMPLOYER'S SOC SECURITY-TITL | \$105,964.17 | \$98,257.84 | \$138,357.20 |
| 3-5331-050-221 | EMPLOYER'S RET CONTRIB-TITL | \$55,376.74 | \$55,119.04 | \$69,406.40 |
| 3-5331-050-231 | EMPLOYER-PAID HEALTH IN-TITL | \$42,114.00 | \$41,977.83 | \$46,794.00 |
| 3-5331-050-232 | WORKERS' COMPENSATION PREMI | \$14,672.94 | \$11,279.52 | \$19,129.75 |
| 3-5332-050-121 | TRADED TEACHERS-TITLE I SCH | \$1,377,263.00 | \$1,335,258.28 | \$1,473,670.00 |
| 3-5332-050-125 | NEW TEACHER ORIENTATION-TITL | \$5,372.07 | \$5,372.07 | \$1,032.56 |
| 3-5332-050-129 | AMOUNT HELD HARMLESS | \$19,212.54 | \$19,212.54 | \$0.00 |
| 3-5332-050-162 | SUBSTITUTE FOR TRADEOUT TEA | \$35,700.00 | \$14,632.00 | \$38,000.00 |
| 3-5332-050-167 | TA AS SUB FOR REGULAR TEACH | \$9,868.97 | \$8,045.26 | \$0.00 |
| 3-5332-050-180 | BONUS PAY | \$10,800.00 | \$10,800.00 | \$0.00 |
| 3-5332-050-181 | TITLE I - SUPPLEMENTAL PAY | \$116,110.85 | \$113,150.60 | \$125,074.60 |
| 3-5332-050-211 | EMPLOYER'S SOC SECURITY-TRA | \$120,436.07 | \$110,748.08 | \$125,290.00 |
| 3-5332-050-221 | EMPLOYER'S RET CONTRIB -TRA | \$339,243.38 | \$330,662.19 | \$382,353.76 |
| 3-5332-050-231 | EMPLOYER-PAID HEALTH IN-TRA | \$252,684.00 | \$194,171.76 | \$273,689.00 |
| 3-5332-050-232 | WORKERS' COMPENSATION | \$15,512.47 | \$11,639.38 | \$16,377.77 |
| 3-5333-050-143 | TUTOR DURING SCHOOL DAY | \$94,781.13 | \$66,476.14 | \$144,213.96 |
| 3-5333-050-198 | TUTOR OUTSIDE OF SCHOOL DAY | \$0.00 | \$0.00 | \$5,895.00 |
| 3-5333-050-211 | EMPLOYER'S SOC SECURITY-REM | \$7,250.77 | \$5,077.77 | \$11,483.34 |
| 3-5333-050-221 | EMPLOYER'S RET CONTRIB-REME | \$14,602.72 | \$1,060.19 | \$1,444.28 |
| 3-5333-050-231 | EMPLOYER-PAID HEALTH IN-TITL | \$279.39 | \$279.39 | \$0.00 |
| 3-5333-050-232 | WORKERS' COMPENSATION | \$944.15 | \$513.62 | \$1,501.09 |

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|-----------------|--|-----------------------|-----------------------|------------------------|
| 3-5336-050-163- | TITLE I STAFF DEV REG SUB P | \$76,950.56 | \$50,436.41 | \$69,301.76 |
| 3-5336-050-166- | TCHR ASSISTANT PAY STAFF DEVELOPMENT | \$659.72 | \$659.72 | \$0.00 |
| 3-5336-050-167- | TCHR ASSISTANT AS SUB - REGULAR ABSENC | \$3,710.99 | \$3,710.99 | \$0.00 |
| 3-5336-050-196- | TITLE I STAFF DEV STIPEND P | \$9,831.00 | \$9,575.00 | \$7,527.85 |
| 3-5336-050-211- | EMPLOYER'S SOC SECURITY-TTL | \$6,973.16 | \$4,925.30 | \$5,877.46 |
| 3-5336-050-221- | EMPLOYER'S RET CONTRIB-TITL | \$5,676.14 | \$4,824.61 | \$1,820.99 |
| 3-5336-050-231- | EMPLOYER-PAID HEALTH IN-TITL | \$46.47 | \$46.47 | \$0.00 |
| 3-5336-050-232- | WORKERS' COMPENSATION | \$896.42 | \$499.67 | \$768.29 |
| 3-5336-050-312- | TITLE I STAFF DEVELOPMENT P | \$32,705.13 | \$25,245.50 | \$23,600.00 |
| 3-5880-050-146- | PARENT LIAISON | \$66,673.33 | \$48,238.90 | \$67,305.76 |
| 3-5880-050-181- | LOCAL SUPPLEMENT | \$7,181.58 | \$5,934.99 | \$7,248.83 |
| 3-5880-050-184- | LONGEVITY PAY | \$224.56 | \$0.00 | \$275.82 |
| 3-5880-050-192- | STIPEND FOR PARENTAL INVOLV | \$706.80 | \$550.00 | \$0.00 |
| 3-5880-050-199- | OVERTIME PAY | \$3.36 | \$3.36 | \$0.00 |
| 3-5880-050-211- | SOC SECURITY-PARENTAL INVOL | \$5,721.41 | \$4,186.48 | \$5,724.52 |
| 3-5880-050-221- | RET CONTRIB -PARENTAL INVOL | \$133.90 | \$99.32 | \$0.00 |
| 3-5880-050-232- | WORKERS COMPENSATION PREMIU | \$748.82 | \$442.09 | \$748.30 |
| 3-5880-050-311- | CONTRACTED SERVICES-PARENTA | \$41,500.00 | \$37,500.00 | \$42,250.00 |
| 3-5880-050-312- | PARENTAL INVOLVEMENT STAFF | \$7,927.47 | \$6,379.71 | \$12,984.00 |
| 3-5880-050-411- | SUPPLIES FOR PARENTAL INVOL | \$109,026.99 | \$103,160.82 | \$90,412.32 |
| 3-6300-050-113- | FEDERAL PROGRAMS DIRECTOR | \$71,850.52 | \$71,850.52 | \$83,510.49 |
| 3-6300-050-151- | OFFICE PERSONNEL | \$89,881.44 | \$89,104.91 | \$108,576.00 |
| 3-6300-050-181- | STIPEND FOR TEACHER TO DO R | \$21,026.72 | \$20,081.35 | \$25,055.32 |
| 3-6300-050-184- | FEDERAL PROGRAMS DIRECTOR L | \$3,190.73 | \$3,190.73 | \$3,757.97 |
| 3-6300-050-199- | OVERTIME FOR TITLE I SECRET | \$2,500.00 | \$1,620.49 | \$756.72 |
| 3-6300-050-211- | SOC SECURITY-FEDERAL PROGRA | \$14,416.38 | \$13,528.34 | \$16,956.72 |
| 3-6300-050-221- | RET CONTRIB -FEDERAL PROGRA | \$43,136.06 | \$42,639.85 | \$56,514.84 |
| 3-6300-050-231- | HEALTH IN -FEDERAL PROGRA | \$27,374.10 | \$27,373.74 | \$30,000.00 |
| 3-6300-050-232- | WORKER'S COMP-FEDERAL PROGR | \$2,888.78 | \$1,488.14 | \$3,441.27 |
| 3-6300-050-311- | CONTRACTED SERVICES-ALT PRO | \$155.81 | \$155.81 | \$0.00 |
| 3-6300-050-312- | STAFF DEVELOP-FEDERAL PROGR | \$20,000.00 | \$1,581.39 | \$20,000.00 |
| 3-6300-050-332- | MILEAGE REIMBURSEMENT | \$500.00 | \$88.71 | \$500.00 |
| 3-6300-050-361- | MEMBERSHIP DUES AND FEES | \$2,000.00 | \$350.96 | \$5,000.00 |
| 3-6300-050-411- | SUPPLIES-FEDERAL PROGRAMS A | \$33,034.26 | \$5,048.29 | \$10,000.00 |
| 3-6300-050-462- | FURNITURE AND EQUIPMENT - FEDERAL PROG | \$856.00 | \$856.00 | \$0.00 |
| 3-6550-050-331- | PUPIL TRANSPORTATION COST | \$20,000.00 | \$9,491.80 | \$30,000.00 |
| 3-8100-050-392- | PAYMENTS TO OTHER GOVT (IND | \$171,047.04 | \$138,000.49 | \$227,899.70 |
| 3-8100-050-472- | SALES AND USE TAX REFUND | \$0.00 | (\$26,766.43) | \$0.00 |
| | Total Federal Grants Fund | \$9,089,739.71 | \$7,295,249.81 | \$10,004,473.90 |

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



PRC 051

ESEA – Title I

Migrant Education

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

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

The funds support 1 outreach specialist who searches for and interviews families for enrollment in the program as well as offering services to support the family and students. Families are considered migrant if they move across District lines with the intent to seek employment in agriculture. The program also has four seasonal part-time tutor/mentors who work with students during the summer and throughout the school year. There is one part time data coordinator as well as a Migrant Coordinator. For the School Year 2022 185 students were served. This number includes students in school, out of school youth and Pre-K. The 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 | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-051-000- | REVENUE | (\$209,871.00) | (\$190,730.42) | (\$223,351.00) |
| 3-3600-051-000- | REVENUE- CARRYOVER | (\$176,827.49) | \$0.00 | (\$195,968.07) |
| | Total Revenue | (\$386,698.49) | (\$190,730.42) | (\$419,319.07) |
| Paid by Federal Grants Fund | | | | |
| 3-5330-051-148- | MIGRANT INSTRUCTOR | \$43,514.98 | \$35,273.85 | \$48,554.64 |
| 3-5330-051-181- | SUPPLEMENTAL PAY-MIGRANT | \$4,685.56 | \$3,798.40 | \$5,229.33 |
| 3-5330-051-211- | SOC SECURITY FOR TUTOR | \$3,687.34 | \$2,896.08 | \$4,114.47 |
| 3-5330-051-221- | RET CONTRIBUTION FOR TUTOR | \$11,033.10 | \$9,063.70 | \$13,177.07 |
| 3-5330-051-231- | HEALTH INSURANCE FOR TUTOR | \$7,019.00 | \$4,409.12 | \$7,500.00 |
| 3-5330-051-232- | WORKER'S COMP.-MIGRANT EDUC | \$472.83 | \$315.41 | \$537.84 |
| 3-5330-051-311- | CONTRACTED SERVICES | \$5,000.00 | \$0.00 | \$5,000.00 |
| 3-5330-051-332- | MILEAGE REIMBURSEMENT FOR T | \$3,000.00 | \$153.48 | \$2,000.00 |
| 3-5330-051-333- | FIELD TRIP EXPENSE-REG SCHO | \$15,000.00 | \$0.00 | \$10,000.00 |
| 3-5330-051-411- | SUPPLIES-REGULAR SCHOOL DAY | \$10,000.00 | \$1,970.74 | \$15,000.00 |
| 3-5330-051-462- | COMPUTER EQUIPMENT | \$4,280.00 | \$0.00 | \$4,000.00 |

Budget Resource Document – 2022-23

| | | | | |
|-----------------|-----------------------------------|---------------------|---------------------|---------------------|
| 3-5333-051-143- | TUTORIAL PAY - FULL TIME | \$50,000.00 | \$34,244.80 | \$60,000.00 |
| 3-5333-051-181- | SUPPLEMENTAL PAY - TUTOR | \$5,385.00 | \$0.00 | \$6,462.00 |
| 3-5333-051-199- | OVERTIME PAY | \$29.03 | \$29.03 | \$0.00 |
| 3-5333-051-211- | EMPLOYER'S SOC SECURITY - TUTOR | \$4,239.17 | \$2,621.95 | \$5,084.34 |
| 3-5333-051-221- | RET CONTRIBUTION FOR TUTOR | \$2,006.64 | \$1,228.75 | \$16,283.19 |
| 3-5333-051-232- | WORKERS COMPENSATION | \$553.85 | \$275.15 | \$664.62 |
| 3-5333-051-332- | MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$1,000.00 |
| 3-5336-051-312- | WORKSHOP EXPENSE | \$6,000.00 | \$1,877.56 | \$6,000.00 |
| 3-5350-051-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$150.00 | \$0.00 | \$150.00 |
| 3-5350-051-211- | EMPLOYER'S SOCIAL SECURITY | \$11.48 | \$0.00 | \$11.48 |
| 3-5350-051-221- | EMPLOYER'S RETIREMENT CONTR | \$34.34 | \$0.00 | \$36.75 |
| 3-5350-051-232- | WORKERS COMPENSATION | \$1.25 | \$0.00 | \$1.50 |
| 3-5353-051-192- | SUMMER PROGRAM STIPEND | \$2,000.00 | \$0.00 | \$2,000.00 |
| 3-5353-051-198- | TUTORIAL PAY | \$8,000.00 | \$7,628.78 | \$8,000.00 |
| 3-5353-051-211- | EMPLOYER'S SOCIAL SECURITY | \$765.00 | \$583.55 | \$765.00 |
| 3-5353-051-221- | EMPLOYER'S RETIREMENT CONTR | \$2,289.00 | \$1,193.88 | \$2,450.00 |
| 3-5353-051-232- | WORKERS COMPENSATION | \$100.00 | \$0.00 | \$100.00 |
| 3-5880-051-312- | WORKSHOP EXPENSES | \$1,535.00 | \$496.75 | \$3,000.00 |
| 3-5880-051-411- | SUPPLIES & MATERIALS | \$5,000.00 | \$3,882.35 | \$5,000.00 |
| 3-6207-051-153- | MIGRANT RECRUITER-ADMIN. SP | \$50,907.53 | \$47,697.07 | \$72,829.44 |
| 3-6207-051-181- | SUPPLEMENTAL PAY-MIGRANT | \$5,482.74 | \$4,980.58 | \$7,843.73 |
| 3-6207-051-184- | LONGEVITY PAY | \$248.51 | \$248.51 | \$0.00 |
| 3-6207-051-199- | OVERTIME | \$200.00 | \$12.53 | \$200.00 |
| 3-6207-051-211- | EMPLOYER'S SOC SECURITY- MI | \$4,348.16 | \$3,994.62 | \$6,186.79 |
| 3-6207-051-221- | EMPLOYER'S RET CONTRIB - MI | \$8,650.93 | \$7,491.75 | \$9,931.46 |
| 3-6207-051-231- | EMPLOYER-PAID HEALTH IN- MI | \$7,019.00 | \$6,371.06 | \$7,500.00 |
| 3-6207-051-232- | WORKER'S COMPENSATION EXPEN | \$555.53 | \$426.57 | \$808.73 |
| 3-6207-051-332- | MILEAGE REIMBURSEMENT | \$1,000.00 | \$51.51 | \$3,000.00 |
| 3-6300-051-113- | DIRECTOR OF FEDERAL PROGRAM | \$807.05 | \$798.31 | \$984.79 |
| 3-6300-051-181- | SUPPLEMENTAL PAY-MIGRANT | \$115.53 | \$115.53 | \$157.57 |
| 3-6300-051-184- | LONGEVITY PAY-PROGRAM ADMIN | \$36.32 | \$35.45 | \$44.32 |
| 3-6300-051-211- | SOC SECURITY-PROGRAM ADMINI | \$73.36 | \$69.36 | \$90.78 |
| 3-6300-051-221- | RET CONTRIB-PROGRAM ADMINIS | \$219.49 | \$217.16 | \$290.74 |
| 3-6300-051-231- | HEALTH IN-PROGRAM ADMINISTR | \$70.20 | \$70.20 | \$75.00 |
| 3-6300-051-232- | WORKER'S COMP-MIGRANT EDUCA | \$9.13 | \$7.33 | \$11.87 |
| 3-6300-051-332- | MILEAGE REIMBUR-PROGRAM ADM | \$3,000.00 | \$795.05 | \$0.00 |
| 3-6300-051-342- | POSTAGE | \$100.00 | \$0.00 | \$100.00 |
| 3-6300-051-411- | SUPPLIES & MATERIALS | \$2,600.00 | \$956.93 | \$4,000.00 |
| 3-6300-051-462- | COMPUTER EQUIPMENT | \$2,990.00 | \$865.10 | \$2,000.00 |
| 3-6550-051-171- | BUS DRIVER | \$10,000.00 | \$0.00 | \$10,000.00 |
| 3-6550-051-211- | EMPLOYER'S SOCIAL SECURITY | \$765.00 | \$0.00 | \$765.00 |
| 3-6550-051-221- | EMPLOYER'S RETIREMENT CONTR | \$2,289.00 | \$0.00 | \$2,450.00 |
| 3-6550-051-232- | WORKERS COMPENSATION | \$400.00 | \$0.00 | \$400.00 |
| 3-6550-051-233- | UNEMPLOYMENT | \$100.00 | \$0.00 | \$100.00 |
| 3-6550-051-331- | PUPIL TRANSPORTATION COST | \$8,000.00 | \$144.88 | \$8,000.00 |
| 3-8100-051-392- | INDIRECT COSTS | \$5,895.29 | \$3,670.94 | \$8,691.74 |
| 3-8100-051-472- | SALES AND USE TAX REFUND | (\$233.35) | (\$233.35) | \$0.00 |
| 3-8200-051-399- | UNBUDGETED FEDERAL FUNDS | \$75,256.50 | \$0.00 | \$40,734.88 |
| | Total Federal Grants Fund | \$386,698.49 | \$190,730.42 | \$419,319.07 |

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



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.

| PRC 060 - IDEA Title VI-B - Handicapped | | | | |
|--|---|-------------------------|-------------------------|-------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-060-000- | REVENUE | (\$5,433,636.00) | (\$5,541,635.36) | (\$5,321,736.00) |
| 3-3600-060-000- | REVENUE-CARRYOVER | (\$4,428,998.54) | \$0.00 | (\$4,549,469.18) |
| | Total Revenue | (\$9,862,634.54) | (\$5,541,635.36) | (\$9,871,205.18) |
| Paid by Federal Grants Fund | | | | |
| 3-5210-060-121- | SALARY FOR EX CHILD TEACHER-VI B HANDIC | \$0.00 | \$0.00 | \$5,075.20 |
| 3-5210-060-142- | TEACHER ASSISTANT | \$176,032.07 | \$74,709.23 | \$140,588.00 |
| 3-5210-060-144- | INTERPRETER | \$5,000.00 | \$2,466.48 | \$5,000.00 |
| 3-5210-060-165- | SUB FOR TA-SELF CONTAINED C | \$2,000.00 | \$1,449.03 | \$2,000.00 |
| 3-5210-060-181- | LOCAL SUPPLEMENT | \$18,958.65 | \$8,203.41 | \$15,776.40 |
| 3-5210-060-184- | LONGEVITY PAY | \$1,284.16 | \$0.00 | \$0.00 |
| 3-5210-060-199- | OVERTIME | \$200.00 | \$131.01 | \$200.00 |
| 3-5210-060-211- | EMPLOYER'S SOCIAL SECURITY | \$15,565.83 | \$6,383.35 | \$12,900.92 |
| 3-5210-060-221- | EMPLOYER'S RET CONTRIB - SE | \$46,575.38 | \$19,438.34 | \$41,316.73 |
| 3-5210-060-231- | EMPLOYER'S HEALTH IN-SELF C | \$63,171.00 | \$11,856.49 | \$44,973.76 |
| 3-5210-060-232- | EMPLOYER'S WORKERS' COMP - | \$2,035.00 | \$717.70 | \$1,629.00 |
| 3-5212-060-142- | SELF-CONTAINED CLASS SPEC E | \$2,819,919.92 | \$2,396,159.22 | \$3,130,035.00 |
| 3-5212-060-165- | SUB FOR TA-SELF CONTAINED C | \$56,214.98 | \$56,214.98 | \$40,000.00 |
| 3-5212-060-167- | SUB FOR TA-SELF CONTAINED C | \$51.32 | \$51.32 | \$0.00 |
| 3-5212-060-181- | LOCAL SUPPLEMENT | \$303,763.79 | \$268,278.09 | \$337,084.67 |
| 3-5212-060-184- | LONGEVITY PAY | \$23,447.10 | \$20,341.99 | \$27,086.81 |
| 3-5212-060-189- | SHORT TERM DISABILITY | \$1,699.88 | \$1,699.88 | \$8,497.41 |
| 3-5212-060-199- | OVERTIME PAY - VI B HANDICA | \$20,910.20 | \$20,910.20 | \$15,000.00 |
| 3-5212-060-211- | EMPLOYER'S SOC SECURITY-SEL | \$244,963.43 | \$195,715.28 | \$272,164.66 |
| 3-5212-060-221- | EMPLOYER'S RET CONTRIB - SE | \$723,811.27 | \$613,485.48 | \$859,755.42 |
| 3-5212-060-231- | EMPLOYER'S HEALTH IN-SELF C | \$1,007,971.37 | \$710,513.42 | \$1,005,992.00 |
| 3-5212-060-232- | WORKERS COMPENSATION | \$32,020.00 | \$22,361.93 | \$35,492.00 |

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|----------------|---|-----------------------|-----------------------|-----------------------|
| 3-5214-060-142 | TEACHER ASSIST FOR THE HEARING IMPAIRED | \$18,600.00 | \$17,066.26 | \$23,248.00 |
| 3-5214-060-144 | BRAILIST | \$237,600.00 | \$183,371.30 | \$206,460.00 |
| 3-5214-060-165 | SUB FOR ASSISTANT | \$1,000.00 | \$286.81 | \$1,000.00 |
| 3-5214-060-181 | SUPPLEMENTAL PAY-DEAF/VISUA | \$27,650.00 | \$22,314.96 | \$24,740.00 |
| 3-5214-060-184 | LONGEVITY PAY | \$3,835.03 | \$3,032.69 | \$4,306.86 |
| 3-5214-060-199 | OVERTIME | \$5,000.00 | \$2,500.92 | \$5,000.00 |
| 3-5214-060-211 | EMPLOYER'S SOC SECURITY-TEA | \$22,466.88 | \$15,834.59 | \$20,253.75 |
| 3-5214-060-221 | EMPLOYER'S RET CONTRIB -TEA | \$60,884.33 | \$52,867.05 | \$44,259.94 |
| 3-5214-060-231 | EMPLOYER-PAID HEALTH IN-TEA | \$70,190.00 | \$56,151.36 | \$51,779.00 |
| 3-5214-060-232 | WORKERS COMPENSATION | \$2,940.00 | \$1,876.58 | \$3,035.00 |
| 3-5216-060-142 | TEACHER ASSISTANT | \$225,000.00 | \$171,314.64 | \$228,780.00 |
| 3-5216-060-165 | NON-TEACHING SUB | \$2,000.00 | \$1,763.28 | \$2,000.00 |
| 3-5216-060-181 | LOCAL SUPPLEMENT | \$24,180.00 | \$18,925.53 | \$24,640.00 |
| 3-5216-060-184 | LONGEVITY | \$1,980.00 | \$1,625.15 | \$2,352.60 |
| 3-5216-060-199 | OVERTIME - TEACHER ASSISTANT | \$5,963.44 | \$5,963.44 | \$4,500.00 |
| 3-5216-060-211 | EMPLOYER'S SOCIAL SECURITY | \$19,711.05 | \$14,034.25 | \$20,063.85 |
| 3-5216-060-221 | RETIREMENT CONTRIBUTION | \$58,520.61 | \$44,502.03 | \$63,766.80 |
| 3-5216-060-231 | HOSPITALIZATION | \$84,228.00 | \$66,061.05 | \$73,970.00 |
| 3-5216-060-232 | WORKERS COMP | \$2,576.00 | \$1,644.62 | \$2,622.00 |
| 3-5220-060-142 | JOB COACHES | \$121,250.00 | \$117,035.19 | \$145,745.00 |
| 3-5220-060-181 | LOCAL SUPPLEMENT | \$13,100.00 | \$13,055.43 | \$15,695.00 |
| 3-5220-060-184 | LONGEVITY PAY - VI B HANDIC | \$1,675.00 | \$1,414.02 | \$2,049.70 |
| 3-5220-060-199 | OVERTIME | \$750.00 | \$575.05 | \$750.00 |
| 3-5220-060-211 | EMPLOYER'S SOCIAL SECURITY | \$10,463.28 | \$8,861.13 | \$12,564.33 |
| 3-5220-060-221 | EMPLOYER'S RETIRMENT CONTR | \$31,307.78 | \$30,560.30 | \$40,238.75 |
| 3-5220-060-231 | EMPLOYER-PAID HEALTH INSUR | \$35,095.00 | \$33,528.72 | \$36,985.00 |
| 3-5220-060-232 | EMPLOYER'S WORKERS' COMP - | \$1,375.00 | \$1,062.10 | \$1,642.00 |
| 3-5230-060-142 | PRESCHOOL ASSISTANT | \$0.00 | \$0.00 | \$34,410.00 |
| 3-5230-060-181 | PRESCHOOL ASSISTANT LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$3,706.00 |
| 3-5230-060-184 | PRESCHOOL ASSISTANT LONGEVITY | \$0.00 | \$0.00 | \$659.69 |
| 3-5230-060-211 | EMPLOYER'S SOCIAL SECURITY | \$0.00 | \$0.00 | \$2,966.34 |
| 3-5230-060-221 | EMPLOYER'S RETIRMENT CONTR | \$0.00 | \$0.00 | \$9,500.04 |
| 3-5230-060-231 | EMPLOYER-PAID HEALTH INSUR | \$0.00 | \$0.00 | \$7,397.00 |
| 3-5241-060-129 | AMOUNT HELD HARMLESS | \$55.00 | \$55.00 | \$0.00 |
| 3-5241-060-132 | INSTRUCTIONAL SUPPORT STAFF | \$16,210.50 | \$16,210.50 | \$12,080.00 |
| 3-5241-060-181 | LOCAL SUPPLEMENT | \$1,324.64 | \$1,324.64 | \$1,147.62 |
| 3-5241-060-211 | EMPLOYER'S SOCIAL SECURITY | \$1,343.15 | \$1,343.15 | \$1,011.91 |
| 3-5241-060-221 | RETIREMENT CONTRIBUTION | \$2,919.16 | \$602.51 | \$3,240.77 |
| 3-5241-060-231 | EMPLOYER'S PAID HEALTH INSURANCE | \$1,403.80 | \$260.98 | \$1,479.40 |
| 3-5241-060-232 | EMPLOYER'S WORKERS' COMP - | \$138.13 | \$138.13 | \$132.00 |
| 3-6202-060-151 | OFFICE SUPPORT FOR PEP PROGRAM | \$59,860.00 | \$59,208.76 | \$59,712.00 |
| 3-6202-060-181 | LOCAL SUPPLEMENT | \$6,618.13 | \$6,618.13 | \$6,432.00 |
| 3-6202-060-184 | LONGEVITY PAY | \$1,520.00 | \$1,518.61 | \$2,711.70 |
| 3-6202-060-199 | OVERTIME | \$3,616.86 | \$3,616.86 | \$3,500.00 |
| 3-6202-060-211 | EMPLOYER'S SOC SECURITY-SPE | \$5,456.75 | \$5,183.93 | \$5,535.21 |
| 3-6202-060-221 | EMPLOYER'S RETIRE CONTR-SPE | \$16,327.43 | \$16,208.84 | \$17,727.14 |
| 3-6202-060-231 | EMPLOYER-PAID HEALTH IN-SPE | \$14,038.00 | \$3,945.33 | \$14,794.00 |
| 3-6202-060-232 | EMPLOYER'S WORKERS' COMP - | \$725.00 | \$556.61 | \$696.00 |
| 3-8100-060-392 | PAYMENTS TO OTHER GOVT - VI | \$133,015.27 | \$106,528.10 | \$172,739.17 |
| 3-8200-060-399 | UNBUDGETED FUNDS (RESERVED) | \$2,943,125.97 | \$0.00 | \$2,446,611.63 |
| | Total Federal Grants Fund | \$9,862,634.54 | \$5,541,635.36 | \$9,871,205.18 |

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



PRC 082

IDEA Title VI-B

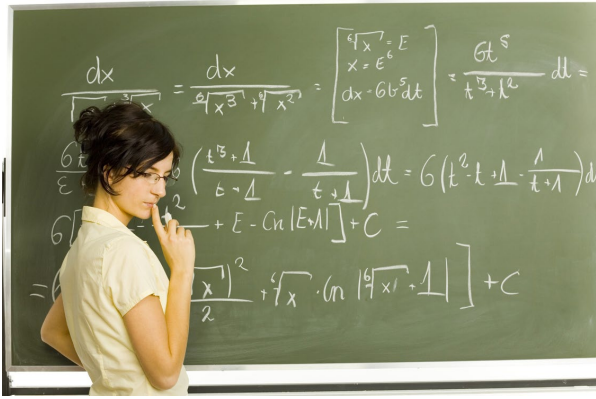
State Improvement Grant

Buncombe County Schools received these funds to support the training and implementation of research-based reading and math intervention programs. Staff development costs and material purchases were the main uses of these funds.

We continue to be part of the NCSIP grant as a Demonstration Site and will be receiving \$20,000 for the 2022-2023 grant cycle as soon as the application is approved.

| PRC 082 - IDEA VI-B State Improvement | | | | |
|---------------------------------------|------------------------------------|----------------------|----------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-082-000- | REVENUE | (\$18,500.00) | (\$23,101.76) | \$0.00 |
| 3-3600-082-000- | REVENUE-CARRYOVER | (\$17,089.50) | \$0.00 | (\$12,487.74) |
| | Total Revenue | (\$35,589.50) | (\$23,101.76) | (\$12,487.74) |
| Paid by Federal Grants Fund | | | | |
| 3-5210-082-163- | SUBSTITUTE PAY - STAFF DEVELOPMENT | \$800.00 | \$800.00 | \$0.00 |
| 3-5210-082-192 | ADDITIONAL RESPONSIBILITY STIPEND | \$18,860.82 | \$13,324.75 | \$5,495.31 |
| 3-5210-082-211- | EMPLOYER'S SOC SECURITY | \$1,504.00 | \$1,080.49 | \$420.39 |
| 3-5210-082-221- | EMPLOYER'S RETIREMENT | \$4,188.82 | \$2,854.64 | \$1,346.35 |
| 3-5210-082-232- | WORKER'S COMP INS | \$185.00 | \$111.28 | \$54.95 |
| 3-5210-082-312- | WORKSHOPS | \$7,362.25 | \$3,304.01 | \$4,058.24 |
| 3-5210-082-411- | SUPPLIES | \$2,036.83 | \$1,214.87 | \$821.96 |
| 3-8100-082-392- | INDIRECT COST | \$684.78 | \$444.72 | \$290.54 |
| 3-8100-082-472- | SALES AND USE TAX REFUND | (\$33.00) | (\$33.00) | \$0.00 |
| | Total Federal Grants Fund | \$35,589.50 | \$23,101.76 | \$12,487.74 |

Note: FY3 allotment pending at time of submission.



PRC 103

Title II Part A

Improving Teacher Quality

Title II, Part A provides financial support for Buncombe County Schools to support effective instruction by funding professional development for teachers and school leaders. A Title II Committee recommends how the funds are spent each year by analyzing performance data and utilizing survey data from teachers and principals.

Buncombe County Schools utilizes Title II A funds to hire 9.5 instructional coaches to support core academics in schools across the district, with prioritization on schools that are low performing. This support is available to assist teachers in the alignment of instruction to state standards, the formulation of learning targets that align to state standards, success criteria, and planning for enrichment and intervention. Coach assistance is utilized in the classroom for model lessons and co-teaching as well as in Professional Learning Community meetings.

Professional development is focused on the needs of teachers in the areas of Math, Science (through inquiry-based instruction), ELA/Social Studies, Healthful Living, Art, Music, and Global Education/Dual Language/World Languages. Title II funds will be used to offer Thinking Maps training to all BT 3's on a rotational basis in grades K-12.

Funds are used to allow beginning teachers to observe master teachers and for additional training to support beginning teachers with relevant needs such as classroom management. Funds are also available to cover the cost of Praxis exams to ensure the employment of Highly Qualified teachers. Opportunities for teachers to attend the Advanced Placement Institute are also included.

Allowable expenses supported through Title II funds are: personalized, evidence-based professional development for teachers, principals, and other school leaders; programs that address the topics of leadership, residency, preparation academies, evaluation systems, teacher equity and access to effective teachers; career opportunities; career paths; new teacher/principal/school leader induction/mentoring; working conditions surveys; and hiring of effective teachers to reduce class size.

| PRC 103 - Title II Improving Teacher Quality | | | | |
|--|----------------------|-------------------------|-----------------------|-------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-103-000- | REVENUE | (\$1,005,009.00) | (\$861,810.07) | (\$1,070,515.00) |
| 3-3600-103-000- | REVENUE-CARRYOVER | (\$248,022.70) | \$0.00 | (\$391,221.63) |
| | Total Revenue | (\$1,253,031.70) | (\$861,810.07) | (\$1,461,736.63) |

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| Paid by Federal Grants Fund | | | | |
|------------------------------------|--------------------------------------|--------------|--------------|--------------|
| 3-5110-103-129- | AMOUNT HELD HARMLESS | \$4,423.29 | \$4,311.62 | \$0.00 |
| 3-5110-103-135- | LEAD TEACHER COACH - TITLE II | \$510,084.18 | \$467,135.50 | \$531,740.00 |
| 3-5110-103-163- | SUBSTITUTE/WORKSHOP K-3/ENG | \$37,956.34 | \$14,126.54 | \$46,650.00 |
| 3-5110-103-166- | TEACHER ASSISTANT AS SUB - STAFF DEV | \$494.88 | \$494.80 | \$0.00 |
| 3-5110-103-180- | BONUS PAY | \$2,400.00 | \$2,100.00 | \$0.00 |
| 3-5110-103-181- | LOCAL SUPPLEMENT | \$64,490.44 | \$59,242.81 | \$62,174.90 |
| 3-5110-103-196- | STIPEND - STAFF DEVELOPMENT | \$9,300.00 | \$6,300.00 | \$0.00 |
| 3-5110-103-211- | TITLE II SOCIAL SECURITY - | \$48,129.92 | \$39,063.17 | \$49,011.51 |
| 3-5110-103-221- | TITLE II RETIREMENT CONTRIB | \$135,065.88 | \$118,562.71 | \$139,827.13 |
| 3-5110-103-231- | EMPLOYER-PAID HEALTH | \$63,171.00 | \$48,222.52 | \$67,312.70 |
| 3-5110-103-232- | WORKERS COMPENSATION TITLE | \$6,491.68 | \$4,502.27 | \$6,405.00 |
| 3-5110-103-312- | WORKSHOP EXPENSE-TITLE II/K | \$36,318.25 | \$9,007.69 | \$140,933.82 |
| 3-5110-103-332- | TRAVEL REIMBURSEMENT | \$2,400.00 | \$1,660.09 | \$2,400.00 |
| 3-5110-103-352- | EMPLOYEE EDUCATION REIMBURSEMENT | \$500.00 | \$0.00 | \$500.00 |
| 3-5112-103-196- | STIPEND - STAFF DEVELOPMENT | \$1,350.00 | \$1,050.00 | \$0.00 |
| 3-5112-103-211- | TITLE II SOCIAL SECURITY - | \$103.28 | \$80.35 | \$0.00 |
| 3-5112-103-221- | TITLE II RETIREMENT CONTRIB | \$326.00 | \$180.75 | \$0.00 |
| 3-5112-103-232- | WORKERS COMPENSATION | \$17.72 | \$10.83 | \$0.00 |
| 3-5112-103-312- | WORKSHOP EXPENSE-TITLE II | \$11,574.02 | \$2,436.00 | \$34,831.00 |
| 3-5113-103-196- | STIPEND - STAFF DEVELOPMENT | \$3,000.00 | \$1,200.00 | \$0.00 |
| 3-5113-103-211- | TITLE II SOCIAL SECURITY - | \$229.50 | \$91.81 | \$0.00 |
| 3-5113-103-221- | TITLE II RETIREMENT CONTRIB | \$723.00 | \$289.20 | \$0.00 |
| 3-5113-103-232- | WORKERS COMPENSATION | \$37.47 | \$11.74 | \$0.00 |
| 3-5113-103-312- | WORKSHOP EXPENSE-TITLE II | \$13,885.49 | \$2,545.14 | \$34,831.00 |
| 3-5114-103-166- | TEACHER ASSISTANT AS SUB - STAFF DEV | \$164.93 | \$164.93 | \$0.00 |
| 3-5114-103-211- | TITLE II SOCIAL SECURITY - | \$12.62 | \$12.62 | \$0.00 |
| 3-5114-103-221- | TITLE II RETIREMENT CONTRIB | \$39.75 | \$39.75 | \$0.00 |
| 3-5114-103-232- | WORKERS COMPENSATION | \$6.95 | \$6.22 | \$0.00 |
| 3-5114-103-312- | WORKSHOP EXPENSE | \$7,362.53 | \$199.00 | \$24,164.34 |
| 3-5117-103-163- | SUB - STAFF DEVELOPMENT | \$4,027.00 | \$4,027.00 | \$0.00 |
| 3-5117-103-196- | STIPEND - STAFF DEVELOPMENT | \$11,550.00 | \$9,750.00 | \$0.00 |
| 3-5117-103-211- | EMPLOYER'S SOC SECURITY-MAT | \$1,191.65 | \$1,054.13 | \$0.00 |
| 3-5117-103-221- | EMPLOYER'S RET CONTRIB -MAT | \$2,784.00 | \$2,205.15 | \$0.00 |
| 3-5117-103-232- | WORKERS COMPENSATION TITLE | \$170.19 | \$116.63 | \$0.00 |
| 3-5117-103-312- | WORKSHOP EXPENSE- TITLE II | \$25,789.28 | \$14,284.98 | \$69,662.00 |
| 3-5130-103-232- | WORKERS COMPENSATION TITLE | \$97.26 | \$7.26 | \$0.00 |
| 3-5132-103-163- | SUBSTITUTE TEACHER- STAFF DEV | \$3,180.01 | \$3,180.01 | \$0.00 |
| 3-5132-103-211- | EMPLOYER'S SOC SECURITY | \$243.25 | \$243.25 | \$0.00 |
| 3-5132-103-232- | WORKERS COMPENSATION TITLE | \$0.00 | \$24.57 | \$0.00 |
| 3-5133-103-163- | SUBSTITUTE TEACHER- STAFF DEV | \$1,033.00 | \$1,033.00 | \$0.00 |
| 3-5133-103-211- | EMPLOYER'S SOC SECURITY | \$79.04 | \$79.04 | \$0.00 |
| 3-5133-103-232- | WORKERS COMPENSATION TITLE | \$0.00 | \$7.98 | \$0.00 |
| 3-5134-103-163- | SUBSTITUTE TEACHER- STAFF DEV | \$6,957.91 | \$6,957.91 | \$0.00 |
| 3-5134-103-211- | EMPLOYER'S SOC SECURITY | \$532.24 | \$532.24 | \$0.00 |
| 3-5134-103-221- | EMPLOYER'S RET CONTRIBUTION | \$59.63 | \$59.63 | \$0.00 |
| 3-5134-103-232- | WORKERS COMPENSATION TITLE | \$0.00 | \$53.76 | \$0.00 |
| 3-5330-103-129- | AMOUNT HELD HARMLESS | \$80.28 | \$80.28 | \$0.00 |
| 3-5330-103-135- | LEAD TEACHER COACH - TITLE II | \$11,578.00 | \$11,578.00 | \$0.00 |
| 3-5330-103-180- | BONUS PAY | \$75.00 | \$75.00 | \$0.00 |
| 3-5330-103-181- | LOCAL SUPPLEMENT | \$1,331.47 | \$1,331.45 | \$0.00 |
| 3-5330-103-211- | EMPLOYER'S FICA | \$999.45 | \$989.19 | \$0.00 |
| 3-5330-103-221- | EMPLOYER'S RET CONTRIB | \$2,975.32 | \$2,975.31 | \$0.00 |
| 3-5330-103-231- | EMPLOYER-PAID HEALTH | \$1,650.36 | \$1,650.36 | \$0.00 |
| 3-5330-103-232- | WORKERS COMPENSATION | \$135.86 | \$110.48 | \$0.00 |

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| | | | | |
|-----------------|----------------------------------|-----------------------|---------------------|-----------------------|
| 3-6623-103-232- | WORKERS COMPENSATION | \$3.45 | \$3.45 | \$0.00 |
| 3-8100-103-392- | TITLE II PAYMENT TO OTHER G | \$20,317.02 | \$16,569.40 | \$28,832.76 |
| 3-8100-103-472- | SALES AND USE TAX REFUND | (\$217.45) | (\$217.45) | \$0.00 |
| 3-8200-103-399- | TITLE II FUNDS LEFT UNBUDGETED | \$196,349.36 | \$0.00 | \$222,460.47 |
| | Total Federal Grants Fund | \$1,253,031.70 | \$861,810.07 | \$1,461,736.63 |

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



PRC 104

Title III

Language Acquisition

PRC 104 funds supplemental 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. This grant is to assist LEAs/charter schools in building their capacity to establish, implement, and sustain language instructional educational programs and programs of English language development for EL children.

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, professional development and salaries and benefits for two curriculum coaches. The coaches provide training for both ESL and classroom teachers in instructional practices that increase academic success for English learners. The funds also support an additional online data management system which also provides individual instructional strategies for classroom teachers.

Teachers for English learners 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 must be paid with local funds.

Funds must be used to supplement and not supplant existing resources.

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| PRC 104 - Title III - Language Acquisition | | | | |
|--|------------------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-104-000- | REVENUE | (\$217,034.00) | (\$226,284.25) | (\$221,952.00) |
| 3-3600-104-000- | REVENUE-CARRYOVER | (\$234,742.01) | \$0.00 | (\$225,491.76) |
| | Total Revenue | (\$451,776.01) | (\$226,284.25) | (\$447,443.76) |
| Paid by Federal Grants Fund | | | | |
| 3-5270-104-129- | AMOUNT HELD HARMLESS | \$767.00 | \$767.00 | \$0.00 |
| 3-5270-104-135- | LEAD TEACHER -LANGUAGE ACQU | \$123,695.00 | \$94,460.56 | \$150,072.00 |
| 3-5270-104-163- | STAFF DEVELPMENT SUB | \$8,273.78 | \$2,828.00 | \$5,522.32 |
| 3-5270-104-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5270-104-181- | SUPPLEMENTAL PAY-LANGUAGE A | \$13,777.55 | \$10,697.63 | \$18,001.88 |
| 3-5270-104-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$1,200.00 |
| 3-5270-104-196- | PROFESSIONAL DEVELOPMENT STIPENDS | \$3,040.90 | \$0.00 | \$3,004.13 |
| 3-5270-104-211- | EMPLOYER'S SOC SECURITY-TRA | \$11,463.85 | \$7,286.09 | \$13,601.73 |
| 3-5270-104-221- | EMPLOYER'S RET CONTRIB -TRA | \$32,339.09 | \$24,091.83 | \$42,208.12 |
| 3-5270-104-231- | EMPLOYER-PAID HEALTH IN-TRA | \$14,038.00 | \$8,710.70 | \$19,232.20 |
| 3-5270-104-232- | WORKERS COMP-LANGUAGE ACQUI | \$1,500.18 | \$869.92 | \$1,778.00 |
| 3-5270-104-312- | WORKSHOP EXPENSES | \$11,870.00 | \$1,134.00 | \$20,000.00 |
| 3-5270-104-332- | MILEAGE REIMBURSEMENT - ESL | \$3,000.00 | \$1,451.59 | \$3,000.00 |
| 3-5270-104-352- | EMPLOYEE EDUCATION REIMBURSEMENT | \$130.00 | \$130.00 | \$0.00 |
| 3-5270-104-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$31,693.83 |
| 3-5270-104-418- | COMPUTER SOFTWARE | \$91,255.53 | \$59,166.18 | \$0.00 |
| 3-5330-104-142- | INSTRUCTIONAL ASSISTANT | \$10,556.00 | \$0.00 | \$0.00 |
| 3-5330-104-163- | STAFF DEVELPMENT SUB | \$5,798.44 | \$926.50 | \$5,798.44 |
| 3-5330-104-181- | LOCAL DUPLLEMENT-ESL | \$1,136.88 | \$0.00 | \$0.00 |
| 3-5330-104-184- | LONGEVITY | \$237.51 | \$0.00 | \$0.00 |
| 3-5330-104-196- | STIPEND FOR STAFF DEVELOPMENT | \$1,520.45 | \$150.00 | \$1,502.07 |
| 3-5330-104-211- | EMPLOYER' SOC SECURITY | \$1,472.56 | \$82.33 | \$558.49 |
| 3-5330-104-221- | EMPLOYER'S RET CONTRIBUTION | \$348.03 | \$0.00 | \$368.01 |
| 3-5330-104-232- | WORKERS COMPENSATION | \$192.49 | \$15.84 | \$73.01 |
| 3-5330-104-312- | WORKSHOP EXPENSES | \$15,000.00 | \$4,537.00 | \$15,000.00 |
| 3-5330-104-411- | SUPPLIES | \$65,994.33 | \$4,310.16 | \$38,428.39 |
| 3-5330-104-418- | COMPUTER SOFTWARE | \$0.00 | \$0.00 | \$55,991.00 |
| 3-5350-104-196- | PROFESSIONAL DEVELOPMENT STIPENDS | \$11,555.42 | \$0.00 | \$0.00 |
| 3-5350-104-211- | EMPLOYER'S FICA | \$883.99 | \$0.00 | \$0.00 |
| 3-5350-104-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$2,645.04 | \$0.00 | \$0.00 |
| 3-5350-104-232- | WORKERS COMP PREMIUMS | \$115.55 | \$0.00 | \$0.00 |
| 3-5350-104-312- | WORKSHOP EXPENSES | \$10,000.00 | \$0.00 | \$0.00 |
| 3-5880-104-312- | PARENT INVOLVEMENT - WORKSHOPS | \$500.00 | \$335.16 | \$10,000.00 |
| 3-8100-104-392- | INDIRECT COST | \$8,690.79 | \$4,356.11 | \$10,410.14 |
| 3-8100-104-472- | SALES AND USE TAX REFUND | (\$322.35) | (\$322.35) | \$0.00 |
| | Total Federal Grants Fund | \$451,776.01 | \$226,284.25 | \$447,443.76 |

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



PRC 105

ESEA Title I

School Improvement

Funds in this PRC are provided to the District to support schools which are identified under the federal approved definition for CSI (Comprehensive Support and Improvement) status. In the year 2021-22 one school, Community High received these funds. Last year, the school used the fund focusing on Project-based learning, enhancing their physical education program and instructional supplies. For the 22-23 school year Community High School and Johnston Elementary School will be classified by the State as CSI schools. The application for 22-23 will open in October and a new allotment will drop later in the semester.

| PRC 105 - ESEA Title I - School Improvement | | | | |
|---|-------------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-105-000- | REVENUE | (\$105,159.00) | (\$145,344.07) | \$0.00 |
| 3-3600-105-000- | REVENUE-CARRYOVER | (\$126,302.76) | \$0.00 | (\$86,117.69) |
| | Total Revenue | (\$231,461.76) | (\$145,344.07) | (\$86,117.69) |
| Paid by Federal Grants Fund | | | | |
| 3-5310-105-311- | CONTRACTED SERVICES | \$15,000.00 | \$7,214.50 | \$0.00 |
| 3-5310-105-333- | FIELD TRIPS | \$0.00 | \$0.00 | \$0.00 |
| 3-5310-105-411- | ALT SUPPLIES AND MATERIALS PBIS | \$36,504.02 | \$16,224.31 | \$34,000.00 |
| 3-5310-105-461- | FURNITURE & EQUIPMENT - INVENTORIED | \$10,750.00 | \$5,480.67 | \$0.00 |
| 3-5310-105-462- | COMPUTER EQUIPMENT | \$29,000.00 | \$19,121.83 | \$29,000.00 |
| 3-5330-105-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$28,800.00 | \$21,000.00 | \$10,500.00 |
| 3-5330-105-211- | EMPLOYERS FICA | \$2,203.20 | \$1,606.46 | \$803.25 |
| 3-5330-105-221- | EMPLOYER'S RETIREMENT | \$6,592.32 | \$4,867.40 | \$2,572.50 |
| 3-5330-105-232- | WORKERS COMPENSATION | \$288.00 | \$168.67 | \$105.00 |
| 3-5330-105-333- | FIELD TRIPS | \$7,500.00 | \$675.00 | \$0.00 |
| 3-5332-105-121- | TEACHER | \$34,843.62 | \$28,652.79 | \$0.00 |
| 3-5332-105-129- | HELD HARMLESS | \$388.20 | \$388.20 | \$0.00 |
| 3-5332-105-135- | LITERACY COACH | \$33,501.60 | \$27,680.00 | \$0.00 |
| 3-5332-105-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5332-105-181- | LOCAL SUPPLEMENT | \$3,552.69 | \$3,183.20 | \$0.00 |
| 3-5332-105-211- | EMPLOYER'S FICA | \$5,552.84 | \$4,605.58 | \$0.00 |
| 3-5332-105-221- | EMPLOYER'S RETIREMENT | \$88.86 | \$0.00 | \$0.00 |
| 3-5332-105-232- | WORKERS COMPENSATION | \$721.98 | \$474.62 | \$0.00 |
| 3-5336-105-163- | SUBSTITUTE PAY - STAFF DEVELOPMENT | \$3,000.00 | \$0.00 | \$0.00 |
| 3-5336-105-196- | STAFF DEVELOPMENT STIPEND | \$1,800.00 | \$0.00 | \$0.00 |
| 3-5336-105-211- | EMPLOYER'S FICA | \$367.20 | \$0.00 | \$0.00 |
| 3-5336-105-221- | EMPLOYER'S RETIREMENT | \$412.02 | \$0.00 | \$0.00 |
| 3-5336-105-232- | WORKERS COMPENSATION | \$48.00 | \$0.00 | \$0.00 |
| 3-5336-105-312- | WORKSHOP EXPENSES | \$7,000.00 | \$2,459.43 | \$7,133.34 |
| 3-5336-105-361- | MEMBERSHIP DUES & FEES | \$500.00 | \$0.00 | \$0.00 |
| 3-8100-105-392- | INDIRECT COST-TITLE I SCHOOL | \$4,188.81 | \$2,683.01 | \$2,003.60 |
| 3-8100-105-472- | SALES AND USE TAX REFUND | (\$1,441.60) | (\$1,441.60) | \$0.00 |
| | Total Federal Grants Fund | \$231,461.76 | \$145,344.07 | \$86,117.69 |



PRC 108

Student Support and Academic Enrichment

Funds in PRC 108 are provided to improve students’ academic achievement by increasing the capacity of local education agencies, schools and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning through provision of supplemental and intensive behavior support, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Specifically, this includes personnel and software to support college and career readiness, software to monitor and administer Section 504 plans for students with disabilities, and software to assess social-emotional skills of students to enhance student access to the curriculum.

| PRC 108 - Student Support & Academic Enrichment | | | | |
|---|----------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-108-000- | REVENUE | (\$493,348.00) | (\$536,440.55) | (\$496,009.00) |
| 3-3600-108-000- | REVENUE-CARRYOVER | (\$133,995.14) | \$0.00 | (\$90,902.59) |
| | Total Revenue | (\$627,343.14) | (\$536,440.55) | (\$586,911.59) |
| Paid by Federal Grants Fund | | | | |
| 3-5310-108-129- | AMOUNT HELD HARMLESS | \$2,838.83 | \$2,838.83 | \$0.00 |
| 3-5310-108-135- | INSTRUCTIONAL FACILITATOR SALARY | \$213,867.28 | \$174,502.00 | \$218,525.50 |
| 3-5310-108-180- | BONUS PAY | \$900.00 | \$900.00 | \$0.00 |
| 3-5310-108-181- | LOCAL SUPPLEMENT | \$25,875.58 | \$21,056.16 | \$25,262.57 |
| 3-5310-108-211- | EMPLOYER'S FICA | \$18,626.35 | \$14,276.93 | \$18,649.79 |
| 3-5310-108-221- | EMPLOYER'S RETIREMENT | \$56,101.47 | \$45,522.65 | \$60,634.28 |
| 3-5310-108-231- | EMPLOYER'S HOSPITALIZATION | \$28,831.44 | \$21,056.76 | \$29,210.61 |
| 3-5310-108-232- | WORKER'S COMPENSATION | \$2,487.00 | \$1,616.62 | \$1,605.00 |
| 3-5310-108-418- | SOFTWARE AND SUPPLIES | \$65,504.23 | \$65,504.21 | \$53,958.80 |
| 3-5320-108-129- | AMOUNT HELD HARMLESS | \$405.00 | \$405.00 | \$0.00 |
| 3-5320-108-131- | SALARY - INSTRUCTIONAL SUPPORT | \$74,253.71 | \$62,318.00 | \$73,355.63 |
| 3-5320-108-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5320-108-181- | LOCAL SUPPLEMENT | \$9,452.02 | \$7,789.75 | \$9,903.43 |
| 3-5320-108-211- | EMPLOYER'S FICA | \$6,457.42 | \$4,754.82 | \$6,369.32 |
| 3-5320-108-221- | EMPLOYER'S RETIREMENT | \$19,429.54 | \$16,227.73 | \$21,918.82 |
| 3-5320-108-231- | EMPLOYER'S HOSPITALIZATION | \$9,610.48 | \$7,018.92 | \$9,736.87 |
| 3-5320-108-232- | WORKER'S COMPENSATION | \$879.00 | \$575.82 | \$575.00 |
| 3-5810-108-312- | WORKSHOPS/ALLOWABLE TRAVEL | \$37,265.14 | \$37,265.14 | \$0.00 |
| 3-5810-108-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$111.00 |
| 3-5830-108-418- | SOFTWARE AND SUPPLIES | \$43,440.00 | \$43,440.00 | \$43,440.00 |
| 3-8100-108-392- | INDIRECT COST | \$12,083.88 | \$10,336.44 | \$13,654.97 |
| 3-8100-108-472- | SALES AND USE TAX REFUND | (\$1,265.23) | (\$1,265.23) | \$0.00 |
| | Total Federal Grants Fund | \$627,343.14 | \$536,440.55 | \$586,911.59 |

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



PRC 111

Title III

Language Acquisition

PRC 111 funds are for enhanced instructional opportunities for immigrant children and youth designed to assist them in meeting the same challenging State Standards required of all other students. This also includes activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel to provide services specifically to immigrant children and youth. Funds provide additional instructional services that are directly attributable to the presence of eligible immigrant children and youth in our District. PRC 111 money is determined by the Districts Immigrant Headcount. Funds must be used to supplement not supplant existing resources.

Buncombe County Schools has not received PRC 111 funds for the 2022-23 school year due to not experiencing a significant increase in immigrant students. Funds could be allocated to the district after Oct 31, 2022

| PRC 111 - Title III - Language Acquisition | | | | |
|--|----------------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-111-000- | REVENUE-CARRYOVER | (\$5,991.39) | (\$5,991.39) | |
| | Total Revenue | (\$5,991.39) | (\$5,991.39) | |
| Paid by Federal Grants Fund | | | | |
| 3-5270-111-418- | COMPUTER SOFTWARE | \$5,915.57 | \$5,915.57 | |
| 3-5330-111-232- | WORKERS COMPENSATION | \$4.23 | \$4.23 | |
| 3-8100-111-392- | INDIRECT COST | \$116.03 | \$116.03 | |
| 3-8100-111-472- | SALES TAX REFUND | (\$44.44) | (\$44.44) | |
| | Total Federal Grants Fund | \$5,991.39 | \$5,991.39 | |



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 served.

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

A budget is not shown for this program because the funds had not been disbursed at the time this document was being produced.

| PRC 114 - IDEA, Part B Risk | | | | |
|------------------------------------|----------------------------------|-----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-114-000- | REVENUE | (\$136,044.00) | (\$77,937.76) | \$0.00 |
| | Total Revenue | (\$136,044.00) | (\$77,937.76) | \$0.00 |
| Paid by Federal Grants Fund | | | | |
| 3-5210-114-311- | CONTRACTED SERVICES | \$136,044.00 | \$77,937.76 | \$0.00 |
| | Total Federal Grants Fund | \$136,044.00 | \$77,937.76 | \$0.00 |



PRC 115

Title I Targeted Support & Improvement

Title I Target Support & Improvement

Target Support and Improvement (TSI) Grants were awarded by the State to LEAs with identified TSI-AT (Targeted Support & Improvement-Additional Targeted Support) Schools in the Spring of 2019. TSI-AT schools in North Carolina are those that have a subgroup that is under-performing. The intent of this opportunity is to improve educational outcomes for all students, close achievement gaps, increase equity, and improve the quality of instruction. Funds were granted after an approved application from the LEA. The funds were set aside for equal distribution to all TSI-AT identified schools.

Funds from this grant could only be used for:

- Comprehensive Needs Assessment with a focus on the subgroup(s) for which the school was identified
- Root cause analysis specific to the subgroup(s) for which the school was identified
- NC Star training for one or more staff at the identified school
- Professional Development, which provides support in addressing the needs of the subgroup(s) for which the school was identified
- Support strategic planning activities
- Provide substitutes or stipends to allow staff at TSI identified school(s) to attend trainings or planning activities

This is a one-time funding stream (using 3% of the Title I set aside for school improvement) that has a period of availability ending June 30, 2020. Due to COVID, the availability of the Grant was extended.

Innovative Partnership Grant

Under the Every Student Succeeds Act of 2015 (ESSA), State Educational Agencies (SEA) must implement a statewide system of technical assistance and support for local educational agencies, which have schools identified as schools in need of Comprehensive Support and Improvement (CSI) as described in the State Plan for the ESSA. To provide additional fiscal resources and technical support, North Carolina offers IPGs on a competitive basis to CSI schools with the goal of improving student achievement. This competition provides additional fiscal resources, technical assistance, and regular school visits, as allowed under current Pandemic restrictions, to improve student achievement and ultimately to assist these schools with exiting the federal identification and status of CSI.

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Each IPG subgrantee must commit to each of the following:

- Use its Innovative Partnership Grant, in collaboration with a Partner, to implement fully and effectively research-based school improvement strategies in each CSI School that the Entity commits to serve.
- Employ a twelve (12) month IPG School Coach in each of its IPG awarded schools to assist the school leadership with implementation of the research-based school improvement strategies, 100% of the employed School Coach’s time and services will be at the IPG awarded school (July 1, 2020 – June 30, 2023).
- Retain the IPG Principal at the IPG awarded school during the first two (2) years of implementation: (2020-2021 and 2021- 2022) unless for reasons of demotion, retirement, or resignation.

Community High was awarded this Competitive Grant for the school years 2019 - 2023.

| PRC 115 -ESA Title I Targeted Support and Improvement | | | | |
|---|---------------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-115-000- | REVENUE | (\$500,000.00) | (\$471,815.81) | (\$311,435.00) |
| 3-3600-115-000- | REVENUE-CARRYOVER | (\$206,369.44) | \$0.00 | (\$234,553.63) |
| | Total Revenue | (\$706,369.44) | (\$471,815.81) | (\$545,988.63) |
| Paid by Federal Grants Fund | | | | |
| 3-5110-115-312- | WORKSHOPS | \$697.89 | \$688.10 | \$9.73 |
| 3-5310-115-129- | AMOUNT HELD HARMLESS | \$1,323.60 | \$1,323.52 | \$0.00 |
| 3-5310-115-135- | IPG COACH | \$88,171.95 | \$69,282.00 | \$77,588.79 |
| 3-5310-115-163- | SUBSTITUTES FOR PD | \$6,573.62 | \$1,575.00 | \$5,200.00 |
| 3-5310-115-181- | SUPPLEMENT - IPG | \$13,779.88 | \$10,054.11 | \$11,590.48 |
| 3-5310-115-187- | DIFFERENTIAL PAY | \$12,577.65 | \$8,815.09 | \$8,266.61 |
| 3-5310-115-192- | IPG ADDITIONAL RESPONSIBILITY STIPEND | \$24,000.00 | \$22,500.00 | \$24,000.00 |
| 3-5310-115-196- | STIPEND FOR IPG WORKSHOP PARTICIPANTS | \$9,000.00 | \$0.00 | \$15,000.00 |
| 3-5310-115-211- | EMPLOYER'S FICA | \$11,890.14 | \$8,663.62 | \$10,835.91 |
| 3-5310-115-221- | EMPLOYER'S RETIREMENT | \$36,275.50 | \$24,273.96 | \$33,429.23 |
| 3-5310-115-231- | HEALTH INSURANCE | \$9,212.00 | \$7,018.92 | \$7,397.00 |
| 3-5310-115-232- | WORKERS' COMPENSATION | \$1,317.65 | \$925.02 | \$1,426.46 |
| 3-5310-115-311- | IPG CONTRACTED SERVICES | \$111,235.00 | \$91,235.00 | \$60,000.00 |
| 3-5310-115-312- | IPG WORKSHOPS/TRAVEL | \$19,368.75 | \$16,975.00 | \$12,990.27 |
| 3-5310-115-332- | IPG TRAVEL REIMBURSEMENT | \$1,000.00 | \$0.00 | \$0.00 |
| 3-5310-115-333- | FIELD TRIPS | \$8,000.00 | \$0.00 | \$10,000.00 |
| 3-5310-115-351- | IPG TUITION REIMBURSEMENTS | \$4,000.00 | \$0.00 | \$0.00 |
| 3-5310-115-411- | IPG SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$0.00 |
| 3-5310-115-461- | FURNITURE AND EQUIPMENT | \$15,020.00 | \$14,472.72 | \$0.00 |
| 3-5310-115-462- | INVENTORIED EQUIPMENT - IPG | \$0.00 | \$0.00 | \$0.00 |
| 3-5320-115-129- | AMOUNT HELD HARMLESS | \$1,118.10 | \$1,117.93 | \$0.00 |
| 3-5320-115-131- | SOCIAL WORKER - IPG | \$108,835.77 | \$29,405.68 | \$0.00 |
| 3-5320-115-181- | SUPPLEMENT - IPG | \$13,482.04 | \$4,005.24 | \$0.00 |
| 3-5320-115-211- | EMPLOYER'S FICA | \$9,442.84 | \$2,592.54 | \$0.00 |
| 3-5320-115-221- | EMPLOYER'S RETIREMENT | \$22,880.04 | \$6,251.07 | \$0.00 |
| 3-5320-115-231- | HEALTH INSURANCE | \$9,212.00 | \$3,131.76 | \$0.00 |
| 3-5320-115-232- | WORKERS COMP | \$991.78 | \$307.22 | \$0.00 |

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| | | | | |
|-----------------|----------------------------------|---------------------|---------------------|---------------------|
| 3-5420-115-116- | ASSISTANT PRINCIPAL - IPG | \$6,247.50 | \$4,704.58 | \$12,495.00 |
| 3-5420-115-211- | EMPLOYER'S FICA | \$477.93 | \$359.89 | \$955.87 |
| 3-5420-115-221- | EMPLOYER'S RETIREMENT | \$1,522.52 | \$1,019.95 | \$3,061.28 |
| 3-5420-115-232- | WORKERS' COMPENSATION | \$70.28 | \$2.24 | \$124.95 |
| 3-5830-115-129- | AMOUNT HELD HARMLESS | \$1,659.75 | \$1,659.68 | \$0.00 |
| 3-5830-115-131- | IPG GUIDANCE SERVICES | \$94,228.94 | \$86,890.56 | \$158,834.00 |
| 3-5830-115-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5830-115-181- | SUPPLEMENT - IPG | \$4,781.41 | \$4,781.41 | \$11,186.99 |
| 3-5830-115-211- | EMPLOYER'S FICA | \$7,724.21 | \$6,913.18 | \$13,006.62 |
| 3-5830-115-221- | EMPLOYER'S RETIREMENT | \$14,808.24 | \$14,346.47 | \$25,648.39 |
| 3-5830-115-231- | HEALTH INSURANCE | \$9,212.00 | \$6,946.79 | \$14,794.00 |
| 3-5830-115-232- | WORKERS COMP | \$945.02 | \$729.20 | \$1,700.21 |
| 3-5880-115-411- | SUPPLIES AND MATERIALS | \$14,382.27 | \$12,069.60 | \$15,139.92 |
| 3-8100-115-392- | INDIRECT COST | \$11,456.81 | \$7,332.40 | \$11,306.92 |
| 3-8100-115-472- | SALES AND USE TAX REFUND | (\$853.64) | (\$853.64) | \$0.00 |
| | Total Federal Grants Fund | \$706,369.44 | \$471,815.81 | \$545,988.63 |



PRC 118

IDEA- VI-B

Special Needs

This grant is used to fund needs in targeted areas like autism and related services. Each of those areas is provided with its own small portion of funding, which comprise the total grant.

| PRC 118 - IDEA, Part B Targeted Assistance | | | | |
|--|---------------------------------------|----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-118-000- | REVENUE | (\$14,500.00) | (\$14,682.74) | (\$5,500.00) |
| 3-3600-118-000- | REVENUE-CARRYOVER | (\$12,920.31) | \$0.00 | (\$12,737.57) |
| | Total Revenue | (\$27,420.31) | (\$14,682.74) | (\$18,237.57) |
| Paid by Federal Grants Fund | | | | |
| 3-5210-118-163- | PROF DEVELOPMENT SUBS | \$250.00 | \$250.00 | \$0.00 |
| 3-5210-118-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$0.00 |
| 3-5210-118-196- | STAFF DEVELOPMENT PARTICIPANT STIPEND | \$1,500.00 | \$1,500.00 | \$0.00 |
| 3-5210-118-211- | EMPLOYER'S SOCIAL SECURITY | \$133.88 | \$133.86 | \$0.00 |
| 3-5210-118-221- | EMPLOYER'S RETIREMENT | \$343.35 | \$325.20 | \$0.00 |
| 3-5210-118-232- | WORKERS COMPENSATION | \$42.64 | \$13.52 | \$0.00 |
| 3-5210-118-311- | CONTRACTED SERVICES | \$4,000.00 | \$2,544.58 | \$1,455.42 |
| 3-5210-118-312- | WORKSHOP EXPENSES | \$13,543.36 | \$5,143.32 | \$8,809.86 |
| 3-5210-118-353- | CERTIFICATION AND LICENSING FEES | \$225.00 | \$0.00 | \$225.00 |
| 3-5210-118-411- | SUPPLIES | \$581.87 | \$0.00 | \$0.00 |
| 3-5240-118-353- | CERTIFICATION AND LICENSING FEES | \$4,350.00 | \$3,800.00 | \$6,241.84 |
| 3-5840-118-312- | WORKSHOP EXPENSES | \$886.60 | \$0.00 | \$0.00 |
| 3-5840-118-353- | CERTIFICATION AND LICENSING FEES | \$1,113.40 | \$1,113.40 | \$1,115.00 |
| 3-8100-118-392- | INDIRECT COST PAYMENTS | \$450.21 | \$174.39 | \$390.45 |
| 3-8100-118-472- | SALES AND USE TAX REFUND | \$0.00 | (\$315.53) | \$0.00 |
| | Total Federal Grants Fund | \$27,420.31 | \$14,682.74 | \$18,237.57 |

Note: Budget pending NCDPI approval.



PRC 119

IDEA- VI-B

Targeted Assistance For Preschool

These federal funds have historically assisted with purchasing materials and providing training in team arena assessment for preschool children. They have also been used to fund workshops, supplies, contracts, and furniture/equipment purchases for preschool needs.

Beginning in 2022-23, we will only receive an allotment amount to support expenses related to the BCS regional representative’s responsibilities

| PRC 119 - IDEA Preschool Part B | | | | |
|------------------------------------|--|----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-119-000- | REVENUE | (\$7,498.31) | (\$25,446.98) | \$0.00 |
| 3-3600-119-000- | REVENUE-CARRYOVER | (\$21,741.54) | \$0.00 | (\$3,792.87) |
| | Total Revenue | (\$29,239.85) | (\$25,446.98) | (\$3,792.87) |
| Paid by Federal Grants Fund | | | | |
| 3-5230-119-312- | WORKSHOP EXPENSES | \$3,271.77 | \$964.40 | \$2,294.83 |
| 3-5230-119-361- | MEMBERSHIP DUES AND FEES | \$260.00 | \$260.00 | \$0.00 |
| 3-5230-119-411- | SUPPLIES AND MATERIALS | \$2,938.32 | \$1,525.73 | \$1,409.80 |
| 3-5230-119-462- | INVENTORIED EQUIPMENT - PRESCHOOL PROC | \$22,302.87 | \$22,302.87 | \$0.00 |
| 3-8100-119-392- | INDIRECT COST | \$563.95 | \$491.04 | \$88.24 |
| 3-8100-119-472- | SALES TAX REFUND | (\$97.06) | (\$97.06) | \$0.00 |
| | Total Federal Grants Fund | \$29,239.85 | \$25,446.98 | \$3,792.87 |

PRC 163

CARES Act - K-12 Emergency Relief



The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by the Coronavirus Aid, Relief and Economic Security Act of 2020 (CARES Act), is intended to assist eligible public-school units during the novel coronavirus pandemic. No less than 90% of the total K-12 Emergency Relief Fund provided to North Carolina shall be allocated as award as subawards to eligible units. These funds are available through September 30, 2022. Listed below are some of the eligible expenditures.

- Coordination of preparedness and response efforts of LEAs or charter schools with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
- Purchasing sanitation and cleaning supplies for LEA or charter school facilities.
- Other activities deemed necessary to maintain the operation and of and continuity of services in LEAs and charter schools and continuing to employ existing staff of the LEA or charter school.

The period of availability of these funds ended September 30, 2022.

| PRC 163 - CARES Act K12 Emergency Relief | | | | |
|--|--|-------------------------|-------------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-163-000- | REVENUE-CARRYOVER | (\$1,688,459.06) | (\$1,625,966.45) | (\$62,492.61) |
| | Total Revenue | (\$1,688,459.06) | (\$1,625,966.45) | (\$62,492.61) |
| Paid by Federal Grants Fund | | | | |
| 3-5110-163-232- | WORKERS' COMP | \$79.15 | \$79.15 | \$0.00 |
| 3-5110-163-312- | WORKSHOP EXPENSE - CARES ACT | \$760.00 | \$760.00 | \$0.00 |
| 3-5110-163-411- | SUPPLIES AND MATERIALS - CARES ACT | \$2,700.25 | \$2,640.48 | \$116.14 |
| 3-5210-163-232- | WORKERS' COMP | \$2.20 | \$2.20 | \$0.00 |
| 3-5212-163-232- | WORKERS' COMP | \$47.23 | \$47.23 | \$0.00 |
| 3-5330-163-232- | WORKERS' COMP | \$1.07 | \$1.07 | \$0.00 |
| 3-5420-163-232- | WORKERS' COMP | \$29.66 | \$29.66 | \$0.00 |
| 3-5830-163-232- | WORKERS' COMP | \$10.58 | \$10.58 | \$0.00 |
| 3-5840-163-232- | WORKERS' COMP HEALTH SVCS. - CARES ACT | \$8.12 | (\$8.12) | \$0.00 |
| 3-5840-163-411- | HEALTH SERVICES SUPPLIES | \$1,291.24 | \$1,291.24 | \$0.00 |
| 3-5840-163-461- | HEALTH SEVICES FURNTIRTURE EQUIPMENT | \$3,446.44 | \$3,445.44 | \$1.00 |

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|-----------------|--|-----------------------|-----------------------|--------------------|
| 3-5862-163-152- | TECHNOLOGY ASSISTANTS | \$555,852.60 | \$552,670.03 | \$30,065.42 |
| 3-5862-163-181- | TECHNOLOGY ASSISTANT LOCAL SUPPLEMEN | \$62,442.00 | \$60,163.71 | \$3,381.79 |
| 3-5862-163-184- | LONGEVITY PAY | \$5,130.00 | \$4,636.73 | \$0.00 |
| 3-5862-163-199- | INSTRUCTIONAL TECHNOLOGY - OVERTIME PA | \$200.00 | \$138.51 | \$2.09 |
| 3-5862-163-211- | EMPLOYER'S SOC SECURITY-TECH ASSOCIATE | \$47,707.20 | \$45,405.47 | \$2,558.84 |
| 3-5862-163-221- | EMPLOYER'S RET CONTRIB -TECH ASSOCIATE | \$143,646.36 | \$142,189.02 | \$8,195.10 |
| 3-5862-163-231- | EMPLOYER-PAID HEALTH IN-TECH ASSOCIATE | \$126,342.00 | \$122,087.86 | \$2,885.52 |
| 3-5862-163-232- | WORKERS' COMP INST. TECH. - CARES ACT | \$6,437.10 | \$5,009.29 | \$0.00 |
| 3-5865-163-232- | WORKERS' COMP INST. TECH. - CARES ACT | \$6.29 | \$6.29 | \$0.00 |
| 3-6401-163-152- | TECHNOLOGY SERVICES TECHNICIANS | \$204,388.68 | \$204,014.36 | \$8,915.77 |
| 3-6401-163-181- | TECHNOLOGY STAFF LOCAL SUPPLEMENT | \$22,012.68 | \$22,009.14 | \$671.56 |
| 3-6401-163-184- | LONGEVITY PAY | \$5,097.08 | \$4,908.99 | \$0.00 |
| 3-6401-163-199- | OVERTIME PAY-TECHNOLOGY | \$500.00 | \$117.23 | \$219.88 |
| 3-6401-163-211- | EMPLOYER'S SOC SECURITY-TECHNOLOGY SF | \$17,747.89 | \$16,325.83 | \$750.24 |
| 3-6401-163-221- | EMPLOYER'S RET CONTRIB -TECHNOLOGY SRV | \$53,104.45 | \$52,870.83 | \$2,402.75 |
| 3-6401-163-231- | EMPLOYER-PAID HEALTH IN-TECHNOLOGY SRV | \$28,076.00 | \$28,075.68 | \$0.00 |
| 3-6401-163-232- | WORKERS' COMP TECHNOLOGY - CARES ACT | \$2,344.39 | \$1,869.95 | \$0.00 |
| 3-6540-163-173- | CUSTODIAN SALARY | \$1,116.10 | \$1,039.41 | \$0.00 |
| 3-6540-163-211- | EMPLOYER'S SOCIAL SECURITY | \$85.43 | \$79.57 | \$0.00 |
| 3-6540-163-221- | EMPLOYER'S RETIREMENT | \$177.51 | \$159.03 | \$0.00 |
| 3-6540-163-232- | WORKER'S COMP | \$100.00 | \$49.79 | \$0.00 |
| 3-6540-163-311- | CUSTODIAL CONTRACTED SERVICES | \$903.15 | \$903.15 | \$0.00 |
| 3-6540-163-411- | CUSTODIAL SUPPLIES - CARES ACT | \$21,016.00 | \$20,087.06 | \$872.57 |
| 3-6580-163-175- | MAINTENANCE MECHANICS | \$199,255.10 | \$179,047.89 | \$0.00 |
| 3-6580-163-181- | MAINTENANCE LOCAL SUPPLEMENT | \$21,483.15 | \$19,392.94 | \$0.00 |
| 3-6580-163-184- | MAINTENANCE DEPARTMENT-LONGEVITY PAY | \$5,490.00 | \$1,950.26 | \$0.00 |
| 3-6580-163-199- | MAINTENANCE WORKERS OVERTIME | \$8,000.00 | \$4,997.09 | \$0.00 |
| 3-6580-163-211- | EMPLOYER'S SOC SECURITY-MAINTENANCE D | \$17,918.45 | \$15,113.23 | \$0.00 |
| 3-6580-163-221- | EMPLOYER'S RET CONTRIB -MAINTENANCE DE | \$53,614.85 | \$47,121.05 | \$0.00 |
| 3-6580-163-231- | EMPLOYER-PAID HEALTH IN-MAINTENANCE DE | \$35,095.00 | \$33,025.12 | \$0.00 |
| 3-6580-163-232- | MAINTENANCE - WORKERS COMP | \$13,384.08 | \$11,994.74 | \$0.00 |
| 3-8100-163-392- | INDIRECT COST | \$32,656.47 | \$31,455.16 | \$1,453.94 |
| 3-8100-163-472- | SALES TAX REFUND | (\$11,246.89) | (\$11,246.89) | \$0.00 |
| | Total Federal Grants Fund | \$1,688,459.06 | \$1,625,966.45 | \$62,492.61 |

PRC 167

CARES Act - ESSER I- Exceptional Children



These funds were allotted to support extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19 for exceptional children who qualify for these services.

The period of availability of these funds ended September 30, 2022.

| PRC 167 - ESSERF - Exceptional Children | | | | |
|---|--|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-167-000- | REVENUE-CARRYOVER | (\$142,921.00) | (\$142,921.00) | |
| | Total Revenue | (\$142,921.00) | (\$142,921.00) | |
| Paid by Federal Grants Fund | | | | |
| 3-5360-167-126- | ESSERF - EXTENDED LEARNING | \$73,625.13 | \$73,625.13 | |
| 3-5360-167-132- | ESSERF - INSTRUCTIONAL SUPPORT | \$11,564.78 | \$11,564.78 | |
| 3-5360-167-133- | ESSERF - PSYCHOLOGIST | \$0.00 | \$0.00 | |
| 3-5360-167-142- | ESSERF EC GRANT - EXTENDED LEARNING TA | \$33,339.43 | \$33,339.43 | |
| 3-5360-167-211- | EXTENDED LEARNING - ESSERF EC - FICA | \$9,067.44 | \$9,067.44 | |
| 3-5360-167-232- | WORKER'S COMP | \$974.73 | \$974.73 | |
| 3-8100-167-392- | ESSERF INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | |
| 3-8100-167-394- | ESSERF INDIRECT COST - UNRESTRICTED | \$14,349.49 | \$14,349.49 | |
| | Total Federal Grants Fund | \$142,921.00 | \$142,921.00 | |

PRC 169

CARES Act - GEER I - Specialized Instructional Support Personnel



These funds, allotted from the Governor’s Emergency Education Relief Fund, shall be used to employ or contract with fully and/or provisionally licensed specialized instructional support personnel to provide physical and mental health supports to students. Funds may be used to cover costs associated with delivering wellness programming and mental health training in accordance with the public school unit’s mental health plan to school level staff and personnel with direct contact with students and families.

The period of availability of these funds ended September 30, 2022.

| PRC 169 - GEER Specialized Instructional Support | | | | |
|--|----------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-169-000- | REVENUE-CARRYOVER | (\$568,998.00) | (\$479,493.76) | (\$89,504.24) |
| | Total Revenue | (\$568,998.00) | (\$479,493.76) | (\$89,504.24) |
| Paid by Federal Grants Fund | | | | |
| 3-5210-169-317- | PSYCH SERVICE CONTRACT | \$786.24 | \$0.00 | \$786.24 |
| 3-5320-169-129- | AMOUNT HELD HARMLESS | \$485.34 | \$485.34 | \$0.00 |
| 3-5320-169-131- | SOCIAL WORKER - SALARY | \$150,270.80 | \$107,259.34 | \$32,869.76 |
| 3-5320-169-180- | BONUS PAY | \$600.00 | \$600.00 | \$0.00 |
| 3-5320-169-181- | LOCAL SUPPLEMENT | \$12,600.76 | \$9,737.31 | \$3,059.00 |
| 3-5320-169-211- | SOCIAL SECURITY MATCHING | \$12,542.71 | \$8,870.33 | \$2,681.28 |
| 3-5320-169-221- | STATE RETIREMENT MATCHING | \$37,392.41 | \$27,419.51 | \$8,802.52 |
| 3-5320-169-231- | HEALTH INSURANCE MATCHING | \$28,076.00 | \$18,428.60 | \$7,774.32 |
| 3-5320-169-232- | WORKERS COMP | \$1,368.94 | \$912.33 | \$0.00 |
| 3-5830-169-129- | AMOUNT HELD HARMLESS | \$3,914.28 | \$3,914.27 | \$0.00 |
| 3-5830-169-131- | GUIDANCE SERVICES - SALARY | \$170,720.00 | \$170,695.78 | \$14,310.40 |
| 3-5830-169-180- | BONUS PAY | \$2,100.00 | \$300.00 | \$0.00 |
| 3-5830-169-181- | LOCAL SUPPLEMENT | \$16,588.04 | \$16,588.03 | \$805.50 |
| 3-5830-169-211- | SOCIAL SECURITY MATCHING | \$14,655.45 | \$14,363.25 | \$1,112.76 |
| 3-5830-169-221- | STATE RETIREMENT MATCHING | \$35,400.80 | \$35,400.79 | \$3,703.40 |
| 3-5830-169-231- | HEALTH INSURANCE MATCHING | \$21,220.36 | \$13,893.58 | \$4,249.46 |
| 3-5830-169-232- | WORKERS COMP | \$2,046.01 | \$1,479.56 | \$0.00 |
| 3-8100-169-392- | INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$9,349.60 |
| 3-8100-169-394- | INDIRECT COST - UNRESTRICTED | \$58,229.86 | \$49,145.74 | \$0.00 |
| | Total Federal Grants Fund | \$568,998.00 | \$479,493.76 | \$89,504.24 |



PRC 170

CARES Act - GEER I - Supplemental Instructional Services

These funds, allotted from the Governor’s Emergency Education Relief Fund, shall be used for providing supplemental instructional services to at-risk students, students in poverty, and students with disabilities. Services may include employing or contracting with instructional personnel, such as certified teachers or teacher assistants; paying stipends for NC Education Corps members; providing tutoring services or after school programming; or purchasing instructional resources, curriculum materials, or devices. No more than 10 percent of allotted funds may be used for purchasing instructional resources, curriculum materials, or devices.

The period of availability of these funds ended September 30, 2022.

| PRC 170 - GEER Supplemental Instructional Services | | | | |
|--|----------------------------------|-----------------------|-----------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-170-000- | REVENUE-CARRYOVER | (\$260,552.12) | (\$260,145.05) | (\$407.07) |
| | Total Revenue | (\$260,552.12) | (\$260,145.05) | (\$407.07) |
| Paid by Federal Grants Fund | | | | |
| 3-5330-170-143- | TUTORIAL PAY | \$119,769.21 | \$119,769.21 | \$0.00 |
| 3-5330-170-211- | SOCIAL SECURITY MATCHING | \$9,157.66 | \$9,157.66 | \$0.00 |
| 3-5330-170-232- | WORKERS COMP PREMIUMS | \$925.37 | \$925.37 | \$0.00 |
| 3-5330-170-311- | CONTRACTED SERVICES | \$407.07 | \$0.00 | \$0.00 |
| 3-5330-170-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$364.17 |
| 3-5350-170-198- | EXTENDED DAY/YEAR TUTORS | \$78,396.75 | \$78,396.75 | \$0.00 |
| 3-5350-170-199- | OVERTIME PAY | \$11.22 | \$11.22 | \$0.00 |
| 3-5350-170-211- | SOCIAL SECURITY MATCHING | \$5,997.25 | \$5,997.25 | \$0.00 |
| 3-5350-170-221- | STATE RETIREMENT MATCHING | \$16,963.55 | \$16,963.55 | \$0.00 |
| 3-5350-170-232- | WORKERS COMP PREMIUMS | \$613.22 | \$613.22 | \$0.00 |
| 3-5350-170-411- | EXTENDED DAY/YEAR - SUPPLIES | \$1,717.61 | \$1,717.61 | \$0.00 |
| 3-6550-170-171- | BUS DRIVERS | \$40.29 | \$40.29 | \$0.00 |
| 3-6550-170-211- | SOCIAL SECURITY MATCHING | \$3.08 | \$3.08 | \$0.00 |
| 3-6550-170-232- | WORKERS COMP PREMIUMS | \$9.37 | \$9.37 | \$0.00 |
| 3-8100-170-392- | INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-170-394- | INDIRECT COST - UNRESTRICTED | \$26,677.64 | \$26,677.64 | \$42.90 |
| 3-8100-170-472- | SALES TAX REFUND | (\$137.17) | (\$137.17) | \$0.00 |
| | Total Federal Grants Fund | \$260,552.12 | \$260,145.05 | \$407.07 |

PRC 171

CRRSA - K-12

Emergency Relief – ESSER II



The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

Units may use program funds in accordance with federal law for:

- a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.
- b) Coordination of preparedness and response efforts of public school units with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
- c) Providing principals and other school leaders with resources to address the needs of their individual schools.
- d) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of those students.
- e) Develop and implementing procedures and systems to improve preparedness and response efforts.
- f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g) Purchasing sanitation and cleaning supplies of school facilities.
- h) Planning for, coordinating, and implementing activities during long term closures, including providing meals to eligible students, technology for online learning to all students, guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors (including low-income and disabled students), which may include assistive technology or adaptive equipment.
- j) Providing mental health services and supports.
- k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- l) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—

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(A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students’ academic progress and assist educators in meeting students’ academic needs, including through differentiating instruction.

(B) Implementing evidence-based activities to meet the comprehensive needs of students.

(C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.

(D) Tracking student attendance and improving student engagement in distance education.

m) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

n) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

o) Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.

These funds are available through September 30, 2023

| PRC 171 - CRRSA K12 ESSER II | | | | |
|------------------------------------|---|--------------------------|--------------------------|-------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-171-000- | REVENUE | (\$39,411.00) | (\$15,947,305.18) | \$0.00 |
| 3-3600-171-000- | REVENUE-CARRYOVER | (\$21,078,091.08) | \$0.00 | (\$5,170,196.90) |
| | Total Revenue | (\$21,117,502.08) | (\$15,947,305.18) | (\$5,170,196.90) |
| Paid by Federal Grants Fund | | | | |
| 3-5110-171-121- | TEACHER - ESSER II | \$2,102,100.00 | \$1,885,218.56 | \$1,101,999.87 |
| 3-5110-171-129- | AMOUNT HELD HARMLESS | \$32,226.75 | \$32,070.27 | \$0.00 |
| 3-5110-171-135- | INSTRUCTIONAL COACH - ESSER II | \$307,560.00 | \$305,291.84 | \$0.00 |
| 3-5110-171-162- | SUB PAY - REGULAR ABSENCE | \$7,319.75 | \$7,319.75 | \$4,743.15 |
| 3-5110-171-167- | TCHR ASST PAY - REG ABSENCE | \$8,246.59 | \$8,246.59 | \$0.00 |
| 3-5110-171-180- | BONUS PAY | \$423,450.00 | \$142,600.00 | \$0.00 |
| 3-5110-171-181- | LOCAL SUPPLEMENT - ESSER II | \$259,062.51 | \$197,567.65 | \$98,319.96 |
| 3-5110-171-192- | ADDITIONAL RESPONSIBILITY STIPEND - ESSEF | \$11,276.50 | \$0.00 | \$0.00 |
| 3-5110-171-211- | SOCIAL SECURITY MATCHING | \$241,586.56 | \$191,018.75 | \$92,187.42 |
| 3-5110-171-221- | STATE RETIREMENT MATCHING | \$620,828.24 | \$548,257.48 | \$294,078.33 |
| 3-5110-171-231- | HEALTH INSURANCE MATCHING | \$455,117.04 | \$300,570.35 | \$199,719.00 |
| 3-5110-171-232- | WORKERS' COMPENSATION - ESSER II | \$36,621.28 | \$19,867.49 | \$12,051.03 |
| 3-5110-171-312- | WORKSHOP EXPENSE - ESSER II | \$5,000.00 | \$2,000.00 | \$10,000.00 |
| 3-5110-171-411- | SUPPLIES - ESSER II | \$50,505.00 | \$45,811.85 | \$123,342.33 |
| 3-5112-171-167- | TCHR ASST PAY - REG ABSENCE | \$82.47 | \$82.47 | \$0.00 |
| 3-5112-171-211- | SOCIAL SECURITY MATCHING | \$6.31 | \$6.30 | \$0.00 |
| 3-5112-171-221- | STATE RETIREMENT MATCHING | \$19.88 | \$19.88 | \$0.00 |
| 3-5117-171-121- | TEACHER - ESSER II | \$497,404.65 | \$497,404.65 | \$197,000.00 |
| 3-5117-171-129- | AMOUNT HELD HARMLESS | \$5,176.28 | \$5,176.28 | \$0.00 |
| 3-5117-171-162- | SUB PAY - REGULAR ABSENCE | \$3,000.00 | \$2,312.00 | \$878.42 |
| 3-5117-171-167- | TCHR ASST PAY - REG ABSENCE | \$330.00 | \$329.86 | \$0.00 |
| 3-5117-171-180- | BONUS PAY | \$3,600.00 | \$3,600.00 | \$0.00 |
| 3-5117-171-181- | LOCAL SUPPLEMENT - ESSER II | \$42,899.88 | \$42,899.88 | \$17,165.00 |
| 3-5117-171-211- | SOCIAL SECURITY MATCHING | \$41,984.09 | \$41,133.03 | \$16,450.80 |
| 3-5117-171-221- | STATE RETIREMENT MATCHING | \$124,860.62 | \$124,153.33 | \$52,470.45 |
| 3-5117-171-231- | HEALTH INSURANCE MATCHING | \$66,740.10 | \$66,084.34 | \$36,985.00 |
| 3-5117-171-232- | WORKERS' COMPENSATION - ESSER II | \$5,345.01 | \$4,234.93 | \$2,150.43 |
| 3-5130-171-180- | BONUS PAY | \$38,000.00 | \$38,000.00 | \$0.00 |
| 3-5130-171-211- | SOCIAL SECURITY MATCHING | \$2,907.00 | \$2,906.99 | \$0.00 |
| 3-5130-171-232- | WORKERS COMPENSATION | \$380.38 | \$293.60 | \$0.00 |

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|-----------------|-----------------------------------|--------------|--------------|--------------|
| 3-5132-171-121- | TEACHER - ESSER II | \$259,567.28 | \$259,567.28 | \$244,310.00 |
| 3-5132-171-129- | AMOUNT HELD HARMLESS | \$2,202.73 | \$2,202.73 | \$0.00 |
| 3-5132-171-162- | SUB PAY - REGULAR ABSENCE | \$3,000.00 | \$2,656.00 | \$966.27 |
| 3-5132-171-180- | BONUS PAY | \$1,500.00 | \$1,500.00 | \$0.00 |
| 3-5132-171-181- | LOCAL SUPPLEMENT - ESSER II | \$21,898.57 | \$21,898.57 | \$23,241.57 |
| 3-5132-171-211- | SOCIAL SECURITY MATCHING | \$21,930.18 | \$21,528.52 | \$20,541.62 |
| 3-5132-171-221- | STATE RETIREMENT MATCHING | \$64,931.72 | \$60,542.42 | \$65,550.16 |
| 3-5132-171-231- | HEALTH INSURANCE MATCHING | \$28,301.00 | \$24,403.60 | \$40,683.50 |
| 3-5132-171-232- | WORKERS' COMPENSATION - ESSER II | \$2,584.00 | \$2,212.22 | \$2,685.18 |
| 3-5133-171-121- | TEACHER - ESSER II | \$84,100.00 | \$82,860.85 | \$42,000.00 |
| 3-5133-171-129- | AMOUNT HELD HARMLESS | \$1,097.87 | \$1,097.87 | \$0.00 |
| 3-5133-171-162- | SUB PAY - REGULAR ABSENCE | \$0.00 | \$0.00 | \$175.68 |
| 3-5133-171-180- | BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5133-171-181- | LOCAL SUPPLEMENT - ESSER II | \$7,200.00 | \$7,150.57 | \$3,990.00 |
| 3-5133-171-211- | SOCIAL SECURITY MATCHING | \$7,068.45 | \$6,925.26 | \$3,531.68 |
| 3-5133-171-221- | STATE RETIREMENT MATCHING | \$21,149.88 | \$18,435.22 | \$11,267.55 |
| 3-5133-171-231- | HEALTH INSURANCE MATCHING | \$12,100.00 | \$12,007.41 | \$7,397.00 |
| 3-5133-171-232- | WORKERS' COMPENSATION - ESSER II | \$913.00 | \$703.93 | \$461.65 |
| 3-5134-171-121- | TEACHER - ESSER II | \$191,492.50 | \$191,492.50 | \$90,000.00 |
| 3-5134-171-129- | AMOUNT HELD HARMLESS | \$1,708.93 | \$1,492.50 | \$0.00 |
| 3-5134-171-162- | SUB PAY - REGULAR ABSENCE | \$218.75 | \$218.75 | \$351.37 |
| 3-5134-171-180- | BONUS PAY | \$1,350.00 | \$1,350.00 | \$0.00 |
| 3-5134-171-181- | LOCAL SUPPLEMENT - ESSER II | \$19,650.49 | \$19,650.49 | \$9,210.00 |
| 3-5134-171-211- | SOCIAL SECURITY MATCHING | \$16,299.92 | \$15,647.37 | \$7,616.44 |
| 3-5134-171-221- | STATE RETIREMENT MATCHING | \$48,758.54 | \$48,758.54 | \$24,306.46 |
| 3-5134-171-231- | HEALTH INSURANCE MATCHING | \$25,600.00 | \$25,582.60 | \$14,794.00 |
| 3-5134-171-232- | WORKERS' COMPENSATION - ESSER II | \$1,734.35 | \$1,644.57 | \$995.61 |
| 3-5210-171-133- | PSYCHOLOGIST - ESSER II | \$36,288.00 | \$0.00 | \$0.00 |
| 3-5210-171-145- | OT - ESSER II | \$166,500.00 | \$163,488.14 | \$0.00 |
| 3-5210-171-180- | BONUS PAY | \$65,500.00 | \$65,500.00 | \$0.00 |
| 3-5210-171-181- | LOCAL SUPPLEMENT - ESSER II | \$19,443.12 | \$15,267.60 | \$0.00 |
| 3-5210-171-184- | LONGEVITY - ESSER II | \$2,520.00 | \$0.00 | \$0.00 |
| 3-5210-171-192- | EC ADDT. RESP. STIPEND - ESSER II | \$1,503.53 | \$0.00 | \$0.00 |
| 3-5210-171-211- | SOCIAL SECURITY MATCHING | \$22,319.25 | \$18,324.73 | \$0.00 |
| 3-5210-171-221- | STATE RETIREMENT MATCHING | \$52,279.27 | \$40,996.00 | \$0.00 |
| 3-5210-171-231- | HEALTH INSURANCE MATCHING | \$25,268.40 | \$17,925.00 | \$0.00 |
| 3-5210-171-232- | WORKERS' COMPENSATION - ESSER II | \$2,913.20 | \$1,887.18 | \$0.00 |
| 3-5230-171-180- | BONUS PAY | \$3,000.00 | \$3,000.00 | \$0.00 |
| 3-5230-171-211- | SOCIAL SECURITY MATCHING | \$229.50 | \$229.50 | \$0.00 |
| 3-5230-171-232- | WORKERS COMPENSATION | \$30.03 | \$23.18 | \$0.00 |
| 3-5240-171-180- | BONUS PAY | \$16,000.00 | \$16,000.00 | \$0.00 |
| 3-5240-171-211- | SOCIAL SECURITY MATCHING | \$1,224.00 | \$1,224.00 | \$0.00 |
| 3-5240-171-232- | WORKERS COMPENSATION | \$160.16 | \$123.62 | \$0.00 |
| 3-5240-171-411- | SUPPLIES AND MATERIALS | \$1,076.93 | \$1,067.20 | \$0.00 |
| 3-5240-171-462- | EQUIPMENT | \$18,577.26 | \$18,576.27 | \$0.00 |

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| 3-5270-171-121- | LEP TEACHER - ESSER II | \$136,800.00 | \$129,689.55 | \$0.00 |
| 3-5270-171-125- | NEW TEACHER ORIENTATION | \$756.99 | \$756.99 | \$0.00 |
| 3-5270-171-129- | AMOUNT HELD HARMLESS | \$1,228.15 | \$1,228.15 | \$0.00 |
| 3-5270-171-142- | LEP INSTRUCTIONAL ASSISTANT - ESSER II | \$16,350.00 | \$3,150.35 | \$0.00 |
| 3-5270-171-143- | LEP TUTOR - ESSER II | \$15,195.00 | \$0.00 | \$0.00 |
| 3-5270-171-180- | BONUS PAY | \$5,200.00 | \$4,250.00 | \$0.00 |
| 3-5270-171-181- | LOCAL SUPPLEMENT - ESSER II | \$15,947.43 | \$12,645.18 | \$0.00 |
| 3-5270-171-184- | LONGEVITY - ESSER II | \$246.00 | \$0.00 | \$0.00 |
| 3-5270-171-199- | OVERTIME PAY | \$3.30 | \$3.30 | \$0.00 |
| 3-5270-171-211- | SOCIAL SECURITY MATCHING | \$14,667.13 | \$11,402.33 | \$0.00 |
| 3-5270-171-221- | STATE RETIREMENT MATCHING | \$43,437.74 | \$33,450.21 | \$0.00 |
| 3-5270-171-231- | HEALTH INSURANCE MATCHING | \$32,289.70 | \$20,246.28 | \$0.00 |
| 3-5270-171-232- | WORKERS' COMPENSATION - ESSER II | \$1,897.42 | \$1,172.25 | \$0.00 |
| 3-5270-171-312- | WORKSHOP EXPENSE - ESSER II | \$22,577.00 | \$22,577.00 | \$0.00 |
| 3-5270-171-332- | LEP TRAVEL REIMBURSEMENT - ESSER II | \$3,000.00 | \$656.46 | \$0.00 |
| 3-5270-171-344- | LEP MOBILE PHONE -ESSER II | \$2,000.00 | \$0.00 | \$0.00 |
| 3-5270-171-411- | LEP CURRICULUM - ESSER II | \$277,056.20 | \$276,460.84 | \$0.00 |
| 3-5310-171-180- | BONUS PAY | \$5,000.00 | \$4,500.00 | \$0.00 |
| 3-5310-171-211- | SOCIAL SECURITY MATCHING | \$382.50 | \$344.25 | \$0.00 |
| 3-5310-171-232- | WORKERS COMPENSATION | \$50.05 | \$34.77 | \$0.00 |
| 3-5320-171-180- | BONUS PAY | \$7,000.00 | \$7,000.00 | \$0.00 |
| 3-5320-171-211- | SOCIAL SECURITY MATCHING | \$535.50 | \$535.50 | \$0.00 |
| 3-5320-171-232- | WORKERS COMPENSATION | \$70.07 | \$54.08 | \$0.00 |
| 3-5330-171-129- | AMOUNT HELD HARMLESS | \$1,708.93 | \$1,708.93 | \$0.00 |
| 3-5330-171-135- | SEL COACHES - ESSER II | \$214,604.00 | \$109,033.97 | \$0.00 |
| 3-5330-171-180- | BONUS PAY | \$57,600.00 | \$57,600.00 | \$0.00 |
| 3-5330-171-181- | LOCAL SUPPLEMENT - ESSER II | \$23,289.50 | \$11,960.82 | \$0.00 |
| 3-5330-171-211- | SOCIAL SECURITY MATCHING | \$22,735.99 | \$13,720.24 | \$0.00 |
| 3-5330-171-221- | STATE RETIREMENT MATCHING | \$56,406.02 | \$28,381.85 | \$0.00 |
| 3-5330-171-231- | HEALTH INSURANCE MATCHING | \$30,886.00 | \$13,893.58 | \$0.00 |
| 3-5330-171-232- | WORKERS' COMPENSATION - ESSER II | \$2,955.51 | \$1,393.07 | \$0.00 |
| 3-5350-171-192- | ESSER II - SUMMER ACADEMY ADDITIONAL RE | \$109,000.00 | \$83,778.44 | \$0.00 |
| 3-5350-171-196- | ESSER II - SUMMER ACADEMY PD PARTICIPAN | \$49,500.00 | \$46,033.03 | \$0.00 |
| 3-5350-171-211- | ESSER II - SOCIAL SECURITY | \$12,126.90 | \$9,942.32 | \$0.00 |
| 3-5350-171-221- | ESSER II - RETIREMENT | \$37,902.90 | \$23,660.49 | \$0.00 |
| 3-5350-171-232- | ESSER II - SUMMER LEARNING WORKERS COM | \$2,212.33 | \$1,004.39 | \$0.00 |
| 3-5350-171-312- | ESSER II - SUMMER ACADEMY WORKSHOPS | \$20,000.00 | \$10,000.00 | \$0.00 |
| 3-5350-171-331- | ESSER II - SUMMER ACADEMY TRANSPORTATI | \$127,797.88 | \$127,797.88 | \$0.00 |
| 3-5350-171-332- | ESSER II - SUMMER ACADEMY TRAVEL REIMBU | \$700.00 | \$617.78 | \$0.00 |
| 3-5350-171-411- | ESSER II - SUMMER LEARNING SUPPLIES | \$613,326.79 | \$487,581.95 | \$0.00 |
| 3-5350-171-459- | ESSER II - SUMMER ACADEMY SNACKS | \$35,071.00 | \$35,071.00 | \$0.00 |
| 3-5360-171-126- | TEACHER - SUMMER LEARNING - ESSER II | \$1,540,896.21 | \$1,466,118.21 | \$0.00 |
| 3-5360-171-131- | GUIDANCE/SOCIAL WORK - SUMMER LEARNING | \$65,501.70 | \$65,501.68 | \$0.00 |
| 3-5360-171-132- | SPEECH THERAPIST - SUMMER LEARNING - ES | \$11,564.82 | \$0.00 | \$0.00 |
| 3-5360-171-133- | PSYCHOLOGIST - SUMMER LEARNING - ESSER | \$13,837.45 | \$13,837.41 | \$0.00 |
| 3-5360-171-135- | SITE DIRECTOR - SUMMER LEARNING - ESSER | \$160,381.98 | \$160,381.72 | \$0.00 |
| 3-5360-171-142- | INST. ASST. - SUMMER LEARNING - ESSER II | \$280,970.10 | \$247,645.61 | \$0.00 |
| 3-5360-171-144- | INTERPRETERS - SUMMER LEARNING - ESSER | \$7,014.66 | \$7,014.65 | \$0.00 |
| 3-5360-171-145- | OT/PT - SUMMER LEARNING - ESSER II | \$12,267.85 | \$12,267.81 | \$0.00 |
| 3-5360-171-146- | TECH SPECIALIST - SUMMER LEARNING - ESSE | \$15,209.10 | \$15,209.08 | \$0.00 |
| 3-5360-171-147- | TSA - SUMMER LEARNING - ESSER II | \$12,835.17 | \$12,835.04 | \$0.00 |

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|-----------------|--|--------------|--------------|-------------|
| 3-5360-171-151- | SECRETARY - SUMMER LEARNING - ESSER II | \$39,172.32 | \$39,172.24 | \$0.00 |
| 3-5360-171-162- | SUBSTITUTE - SUMMER LEARNING - ESSER II | \$42,732.40 | \$42,732.39 | \$0.00 |
| 3-5360-171-171- | BUS DRIVER - SUMMER LEARNING - ESSER II | \$69,359.40 | \$69,240.46 | \$0.00 |
| 3-5360-171-172- | ESSER II SUMMER ACADEMY BUS DRIVER OVE | \$126.72 | \$126.72 | \$0.00 |
| 3-5360-171-173- | CUSTODIAN - SUMMER LEARNING - ESSER II | \$104,668.98 | \$104,668.70 | \$0.00 |
| 3-5360-171-180- | BONUSES - SUMMER LEARNING - ESSER II | \$159,600.00 | \$158,573.44 | \$0.00 |
| 3-5360-171-199- | ESSER II SUMMER ACADEMY OVERTIME | \$332.69 | \$332.69 | \$0.00 |
| 3-5360-171-211- | SOCIAL SECURITY MATCHING | \$194,039.79 | \$184,809.98 | \$0.00 |
| 3-5360-171-232- | WORKERS' COMPENSATION - ESSER II | \$53,850.59 | \$20,120.21 | \$0.00 |
| 3-5403-171-192- | ADDITIONAL RESPONSIBILITY STIPEND - ESSEF | \$150,880.00 | \$133,146.82 | \$0.00 |
| 3-5403-171-211- | SOCIAL SECURITY MATCHING | \$11,542.32 | \$10,192.67 | \$0.00 |
| 3-5403-171-221- | STATE RETIREMENT MATCHING | \$34,536.34 | \$30,802.84 | \$0.00 |
| 3-5403-171-231- | WORKERS' COMPENSATION - ESSER II | \$1,508.80 | \$1,028.73 | \$0.00 |
| 3-5420-171-116- | SALARY - ASSISTANT PRINCIPAL | \$26,329.80 | \$20,739.85 | \$0.00 |
| 3-5420-171-117- | SALARY - ASSISTANT PRINCIPAL OTHER | \$0.00 | \$2,735.10 | \$0.00 |
| 3-5404-171-211- | SOCIAL SECURITY MATCHING | \$2,014.23 | \$1,795.82 | \$0.00 |
| 3-5404-171-221- | STATE RETIREMENT MATCHING | \$0.00 | \$659.16 | \$0.00 |
| 3-5404-171-232- | WORKERS' COMPENSATION - ESSER II | \$263.30 | \$196.59 | \$0.00 |
| 3-5810-171-131- | SALARY - INSTR SUPPORT | \$84,375.00 | \$0.00 | \$0.00 |
| 3-5810-171-180- | BONUS PAY | \$4,000.00 | \$2,000.00 | \$0.00 |
| 3-5810-171-181- | LOCAL SUPPLEMENT - ESSER II | \$9,703.33 | \$259.88 | \$0.00 |
| 3-5810-171-211- | SOCIAL SECURITY MATCHING | \$7,502.99 | \$172.88 | \$0.00 |
| 3-5810-171-221- | STATE RETIREMENT MATCHING | \$22,735.62 | \$62.63 | \$0.00 |
| 3-5810-171-231- | HOSPITALIZATION | \$10,204.60 | \$0.00 | \$0.00 |
| 3-5810-171-23- | WORKER'S COMPENSATION | \$980.84 | \$38.59 | \$0.00 |
| 3-5810-171-411- | ESSER II - EDUCATIONAL MEDIA | \$200,000.00 | \$200,000.00 | \$0.00 |
| 3-5810-171-414- | ESSER II - LIBRARY BOOKS | \$117,750.00 | \$83,206.70 | \$34,543.30 |
| 3-5820-171-151- | OFFICE SUPPORT | \$39,576.80 | \$4,905.25 | \$0.00 |
| 3-5820-171-181- | LOCAL SUPPLEMENT - ESSER II | \$4,262.42 | \$599.28 | \$0.00 |
| 3-5820-171-199- | OVERTIME PAY | \$50.00 | \$1.30 | \$0.00 |
| 3-5820-171-211- | SOCIAL SECURITY MATCHING | \$3,357.53 | \$407.30 | \$0.00 |
| 3-5820-171-221- | STATE RETIREMENT MATCHING | \$10,604.78 | \$1,326.87 | \$0.00 |
| 3-5820-171-231- | HOSPITALIZATION | \$10,906.50 | \$0.00 | \$0.00 |
| 3-5820-171-232- | WORKERS' COMPENSATION - ESSER II | \$438.39 | \$42.54 | \$0.00 |
| 3-5830-171-180- | BONUS PAY | \$20,000.00 | \$12,000.00 | \$0.00 |
| 3-5830-171-211- | SOCIAL SECURITY MATCHING | \$1,530.00 | \$918.00 | \$0.00 |
| 3-5830-171-232- | WORKERS' COMPENSATION - ESSER II | \$200.20 | \$92.72 | \$0.00 |
| 3-5840-171-162- | HEALTH SERVICES SUBSTITUTES - ESSER II | \$40,544.70 | \$40,544.05 | \$0.00 |
| 3-5840-171-180- | BONUS PAY | \$1,000.00 | \$1,000.00 | \$0.00 |
| 3-5840-171-199- | OVERTIME PAY | \$1,023.79 | \$1,023.79 | \$0.00 |
| 3-5840-171-211- | SOCIAL SECURITY MATCHING | \$3,256.41 | \$3,256.40 | \$0.00 |
| 3-5840-171-231- | HEALTH INSURANCE MATCHING | \$0.00 | (\$20.13) | \$0.00 |
| 3-5840-171-232- | ESSER II - WORKERS COMP | \$510.01 | \$328.89 | \$0.00 |
| 3-5860-171-312- | WORKSHOP EXPENSE - ESSER II | \$7,490.00 | \$7,490.00 | \$0.00 |
| 3-5860-171-418- | ESSER II - INSTRUCTIONAL TECHNOLOGY SOFT | \$296,540.00 | \$256,708.57 | \$0.00 |
| 3-5860-171-462- | ESSER II - INSTRUCTIONAL TECHNOLOGY - EQU | \$819,000.00 | \$818,325.30 | \$0.00 |
| 3-6200-171-153- | ESSER II - DISTRICT OUTREACH SPECIALIST | \$33,177.60 | \$0.00 | \$0.00 |
| 3-6200-171-181- | ESSER II - DISTRICT OUTREACH SPECIALIST LS | \$3,573.24 | \$0.00 | \$0.00 |
| 3-6200-171-184- | LONGEVITY PAY | \$497.67 | \$0.00 | \$0.00 |
| 3-6200-171-211- | SOCIAL SECURITY MATCHING | \$2,849.52 | \$0.00 | \$0.00 |
| 3-6200-171-221- | STATE RETIREMENT MATCHING | \$8,526.18 | \$0.00 | \$0.00 |
| 3-6200-171-231- | HEALTH INSURANCE MATCHING | \$21,057.00 | \$0.00 | \$0.00 |
| 3-6200-171-232- | ESSER II - WORKERS COMP | \$372.49 | \$0.00 | \$0.00 |

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|-----------------|---|------------------------|------------------------|-----------------------|
| 3-6300-171-113- | ESSER II - SUPPORT & DEVELOPMENT SPECIA | \$73,473.24 | \$60,114.47 | \$0.00 |
| 3-6300-171-153- | ESSER II - FEDERAL PROGRAM SUPPORT | \$100,514.96 | \$78,909.61 | \$0.00 |
| 3-6300-171-181- | ESSER II - FEDERAL PROGRAM SUPPORT LSU | \$20,212.94 | \$15,145.23 | \$0.00 |
| 3-6300-171-199- | OVERTIME PAY | \$1.00 | \$0.32 | \$0.00 |
| 3-6300-171-211- | SOCIAL SECURITY MATCHING | \$14,856.47 | \$10,827.09 | \$0.00 |
| 3-6300-171-221- | STATE RETIREMENT MATCHING | \$44,828.74 | \$33,624.55 | \$0.00 |
| 3-6300-171-231- | HEALTH INSURANCE MATCHING | \$24,566.50 | \$19,094.82 | \$0.00 |
| 3-6300-171-232- | ESSER II - WORKERS COMP | \$1,942.01 | \$1,191.15 | \$0.00 |
| 3-6300-171-332- | MILEAGE REIMBURSEMENT | \$3,000.00 | \$800.67 | \$0.00 |
| 3-6300-171-411- | ESSER II - ADMIN SUPPLIES/MATERIALS | \$20,000.00 | \$0.00 | \$0.00 |
| 3-6401-171-411- | ESSER II - ADMIN SUPPLIES/MATERIALS | \$261,674.00 | \$261,332.37 | \$0.00 |
| 3-6403-171-152- | TECHNOLOGY USER SUPPORT TECHNICIANS-E | \$21,588.00 | \$19,733.84 | \$0.00 |
| 3-6403-171-181- | ADMIN COMPUTER SERV STAFF LOC SUPPLEM | \$2,325.03 | \$2,087.59 | \$0.00 |
| 3-6403-171-199- | OVERTIME PAY | \$52.40 | \$52.40 | \$0.00 |
| 3-6403-171-211- | EMPLOYER'S SOCIAL SECURITY | \$1,833.36 | \$1,409.53 | \$0.00 |
| 3-6403-171-221- | RETIREMENT-TECHNOLOGY USER SUPPORT | \$5,627.99 | \$5,190.56 | \$0.00 |
| 3-6403-171-231- | HOSPITALIZATION | \$5,763.01 | \$4,031.46 | \$0.00 |
| 3-6403-171-232- | ESSER II - WORKERS COMP | \$239.13 | \$169.00 | \$0.00 |
| 3-6510-171-344- | ESSER II - MOBILE COMMUNICATION COSTS - H | \$565,820.00 | \$107,212.63 | \$0.00 |
| 3-6510-171-461- | ESSER II - HOTSPOTS | \$30,000.00 | \$0.00 | \$0.00 |
| 3-6540-171-311- | ESSER II - CONTRACTED CUSTODIAL SERVICES | \$400,000.00 | \$310,550.93 | \$76,779.07 |
| 3-6540-171-411- | ESSER II - PPE SUPPLIES | \$100,000.00 | \$98,947.68 | \$0.00 |
| 3-6550-171-183- | ESSER II - TRANSPORTATION BONUS | \$377,500.00 | \$377,500.00 | \$0.00 |
| 3-6550-171-211- | EMPLOYER'S SOCIAL SECURITY | \$28,878.75 | \$28,878.51 | \$0.00 |
| 3-6550-171-221- | RETIREMENT-TECHNOLOGY USER SUPPORT | \$86,409.75 | \$67,244.20 | \$0.00 |
| 3-6550-171-232- | ESSER II - WORKERS COMP | \$18,300.00 | \$18,083.40 | \$0.00 |
| 3-6570-171-523- | ESSER II - HVAC CONTRACT | \$3,746,433.43 | \$1,385,935.02 | \$1,842,676.32 |
| 3-6620-171-153- | ESSER II - COVID LEAVE COORDINATOR | \$15,308.80 | \$12,915.79 | \$0.00 |
| 3-6620-171-184- | ESSER II - LONGEVITY | \$248.77 | \$0.00 | \$0.00 |
| 3-6620-171-211- | SOCIAL SECURITY MATCHING | \$1,190.15 | \$988.06 | \$0.00 |
| 3-6620-171-232- | ESSER II - WORKERS COMP | \$158.06 | \$99.79 | \$0.00 |
| 3-6950-171-311- | PUBLIC RELATIONS - CONTRACTED SERVICES | \$30,000.00 | \$25,027.30 | \$0.00 |
| 3-6950-171-313- | PUBLIC RELATIONS & MARKETING ADVERTISIN | \$10,000.00 | \$199.99 | \$0.00 |
| 3-8100-171-392- | ESSER II - INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-171-394- | ESSER II - INDIRECT COST - UNRESTRICTED | \$1,558,077.10 | \$1,444,866.24 | \$342,581.28 |
| 3-8100-171-472- | SALES TAX REFUND | (\$4,712.99) | (\$4,712.99) | \$0.00 |
| 3-8200-171-399- | ESSER II - UNBUDGETED | \$57,715.52 | \$0.00 | \$0.00 |
| | Total Federal Grants Fund | \$21,117,502.08 | \$15,947,305.18 | \$5,170,196.90 |

PRC 173

CRRSA – ESSER II Supplemental Contracted Instructional Support



Funds were allotted in this PRC to provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.

Funds will be utilized to contract with a current school-based mental health provider for additional therapy services for students. This includes school-based counseling and therapy as well as day treatment services. Students are experiencing increased anxiety and trauma due to the stress of COVID, pressures on families, and lack of safety and structure during extended remote learning. The increased level of need is compounded by reduced availability of support for students who do not have insurance, or a funding source. Our mental health providers have the capacity to respond to student needs and these funds will ensure equity of access for our students who need intensive behavioral and mental health intervention.

These funds are available through September 30, 2023.

| PRC 173 - ESSER II Supplemental Contracted School Health Support Personnel | | | | |
|--|---------------------------------------|-----------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-173-000- | REVENUE | (\$151,882.00) | (\$8,024.00) | \$0.00 |
| 3-3600-173-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$143,858.00) |
| | Total Revenue | (\$151,882.00) | (\$8,024.00) | (\$143,858.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5830-173-311- | CONTRACTED SERVICES COUNSELING AND TH | \$151,882.00 | \$8,024.00 | \$143,858.00 |
| | Total Federal Grants Fund | \$151,882.00 | \$8,024.00 | \$143,858.00 |



PRC 174

CRRSA – ESSER II School Nutrition COVID Support

The North Carolina General Assembly appropriated \$10,000,000 to be held in reserve by the Department to be allocated to public school units to support school nutrition recruitment and retention efforts through bonuses paid directly to employees who are or will be employed directly in the provision of School Nutrition services in response to COVID-19.

These funds are available through September 30, 2023.

| PRC 174 - ESSER II School Nutrition COVID Support | | | | |
|---|--------------------------------------|-----------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-174-000- | REVENUE | (\$165,124.00) | (\$130,185.51) | \$0.00 |
| 3-3600-174-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$34,938.49) |
| | Total Revenue | (\$165,124.00) | (\$130,185.51) | (\$34,938.49) |
| Paid by Federal Grants Fund | | | | |
| 3-7200-174-183- | SCHOOL NUTRITION COVID SUPPORT BONUS | \$114,900.00 | \$89,700.00 | \$24,250.23 |
| 3-7200-174-211- | SOCIAL SECURITY MATCHING | \$8,789.55 | \$6,861.99 | \$1,855.00 |
| 3-7200-174-221- | STATE RETIREMENT MATCHING | \$28,000.89 | \$20,280.15 | \$5,151.25 |
| 3-8100-174-392- | INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-174-394- | INDIRECT COST - UNRESTRICTED | \$13,433.56 | \$13,343.37 | \$3,682.01 |
| | Total Federal Grants Fund | \$165,124.00 | \$130,185.51 | \$34,938.49 |

PRC 176

CRRSA – ESSER II – Learning Loss Funding



To address the lost instructional time due to the COVID-19 pandemic the North Carolina General Assembly appropriated \$40,000,000 to be held in reserve by the Department to be allocated to public school units to support in-person instruction programs to address learning loss and provide enrichment activities in the summer. The intention of this grant program is to fund high-quality, evidence-based learning and enrichment programs in the summer to address the academic impact of lost instructional time and responds to the academic, social, emotional, and mental health needs of students. The program is designed for students deemed “at-risk” or those disproportionately impacted by the COVID-19 pandemic. Approved programs will provide a minimum of 50 hours of programming, no less than 25 of which will be dedicated to academic learning acceleration. For the context of this program, academic learning acceleration refers to appropriate grade-level content. The remaining hours of programming will be left to the discretion of the PSU. It is expected that this intensive instruction will be led by highly effective teachers in small group settings.

During the Summer of 2022, funds were used to provide a EL Summer Bridge Academy serving EL students in grades 5-12. Students were involved in a study of immigration, music, art and physical education. Unspent funds will be used to provide summer learning opportunities for a group of “at-risk” learners.

These funds are available through September 30, 2023.

| PRC 176 - ESSER II Learning Loss Summer Bridge Program | | | | |
|--|--------------------------------------|-----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-176-000- | REVENUE | (\$650,078.00) | (\$34,800.73) | \$0.00 |
| 3-3600-176-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$615,277.27) |
| | Total Revenue | (\$650,078.00) | (\$34,800.73) | (\$615,277.27) |
| Paid by Federal Grants Fund | | | | |
| 3-5130-176-126- | PET - EXTENDED CONTRACT | \$0.00 | \$0.00 | \$64,855.68 |
| 3-5130-176-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$4,961.45 |
| 3-5130-176-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$15,889.56 |
| 3-5130-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$648.56 |
| 3-5210-176-126- | EC TEACHER - EXTENDED CONTRACT | \$0.00 | \$0.00 | \$15,475.20 |
| 3-5210-176-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$1,183.84 |
| 3-5210-176-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$3,791.44 |
| 3-5210-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$154.75 |

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|-----------------|---|---------------------|--------------------|---------------------|
| 3-5270-176-126- | TEACHER - ESL - EXTENDED CONTRACT | \$0.00 | \$0.00 | \$135,475.20 |
| 3-5270-176-142- | ESL INSTRUCTIONAL ASSISTANT | \$0.00 | \$0.00 | \$63,191.04 |
| 3-5270-176-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$0.00 |
| 3-5270-176-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$15,197.92 |
| 3-5270-176-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$48,673.20 |
| 3-5270-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$2,178.66 |
| 3-5350-176-142- | INSTRUCTIONAL ASSISTANTS - SUMMER BRIDG | \$24,360.96 | \$0.00 | \$0.00 |
| 3-5350-176-144- | INTERPRETER - SUMMER BRIDGE PROGRAM | \$28,554.24 | \$0.00 | \$0.00 |
| 3-5350-176-192- | ADDT. RESPONSIBILITY STIP. - SUMMER BRIDG | \$218,373.12 | \$0.00 | \$19,200.00 |
| 3-5350-176-211- | SOCIAL SECURITY MATCHING | \$20,753.72 | \$0.00 | \$1,468.80 |
| 3-5350-176-221- | STATE RETIREMENT MATCHING | \$66,112.88 | \$0.00 | \$4,704.00 |
| 3-5350-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$2,805.04 | \$0.00 | \$0.00 |
| 3-5350-176-311- | CONTRACTED SERVICES - SUMMER BRIDGE PF | \$65,000.00 | \$0.00 | \$20,000.00 |
| 3-5350-176-333- | STUDENT FIELD TRIPS | \$0.00 | \$0.00 | \$25,000.00 |
| 3-5350-176-411- | SUPPLIES - SUMMER BRIDGE PROGRAM | \$105,000.00 | \$34,800.73 | \$25,392.80 |
| 3-5403-176-151- | CLERICAL SUPPORT - SUMMER BRIDGE PROGR | \$4,608.00 | \$0.00 | \$3,840.00 |
| 3-5403-176-211- | SOCIAL SECURITY MATCHING | \$352.48 | \$0.00 | \$293.76 |
| 3-5403-176-221- | STATE RETIREMENT MATCHING | \$1,122.96 | \$0.00 | \$940.80 |
| 3-5403-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$38.40 |
| 3-5820-176-151- | STUDENT INFORMATION SPEC. - SALARY | \$0.00 | \$0.00 | \$3,840.00 |
| 3-5820-176-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$293.76 |
| 3-5820-176-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$940.80 |
| 3-5820-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$38.40 |
| 3-5830-176-126- | COUNSELOR - EXTENDED CONTRACT | \$0.00 | \$0.00 | \$9,254.40 |
| 3-5830-176-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$707.96 |
| 3-5830-176-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$2,267.32 |
| 3-5830-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$92.54 |
| 3-6540-176-173- | CUSTODIAN - SUMMER BRIDGE PROGRAM | \$4,608.00 | \$0.00 | \$4,800.00 |
| 3-6540-176-211- | SOCIAL SECURITY MATCHING | \$352.48 | \$0.00 | \$367.20 |
| 3-6540-176-221- | STATE RETIREMENT MATCHING | \$1,122.96 | \$0.00 | \$1,176.00 |
| 3-6540-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$0.00 | \$0.00 | \$240.00 |
| 3-6550-176-147- | TSA- SUMMER BRIDGE PROGRAM | \$0.00 | \$0.00 | \$4,395.60 |
| 3-6550-176-171- | BUS DRIVER - SUMMER BRIDGE PROGRAM | \$40,366.08 | \$0.00 | \$17,456.64 |
| 3-6550-176-211- | SOCIAL SECURITY MATCHING | \$3,088.08 | \$0.00 | \$1,671.60 |
| 3-6550-176-221- | STATE RETIREMENT MATCHING | \$9,837.12 | \$0.00 | \$5,353.74 |
| 3-6550-176-232- | WORKERS' COMP - SUMMER BRIDGE PROGRA | \$403.67 | \$0.00 | \$1,092.61 |
| 3-6550-176-331- | PUPIL TRANSPORTATION -SUMMER BRIDGE PF | \$42,009.12 | \$0.00 | \$26,000.00 |
| 3-8100-176-392- | INDIRECT COST | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-176-394- | UNRESTRICTED INDIRECT COST | \$11,247.09 | \$0.00 | \$62,733.64 |
| | Total Federal Grants Fund | \$650,078.00 | \$34,800.73 | \$615,277.27 |

PRC 177

CRRSA – ESSER II – Summer Career Accelerator Program



To address the lost instructional time due to the COVID-19 pandemic, the North Carolina General Assembly appropriated \$26,046,144 to be held in reserve by the Department to be allocated to public school units to support COVID -19 related needs, including in-person instruction programs, to address learning loss and provide enrichment activities in the summer.

This appropriation will be used to develop the Summer Career Accelerator Programs for participating PSUs. The intention of this grant program is to fund high-quality, evidence-based learning and workforce aligned programs in the summer to address the academic impact of lost instructional time and responds to the academic, social, emotional, and mental health needs of students grades 6-12. The program is designed for students who have been disproportionately impacted by the COVID-19 pandemic.

During the summer of 2022 Buncombe County Schools’ CTE Career Accelerator programs served rising 8th and 9th graders. These programs exposed students to local careers while they explored a variety of CTE career pathways.

These funds are available through September 30, 2023.

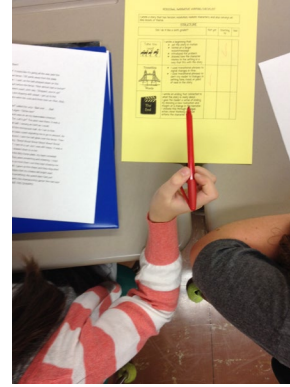
| PRC 177 - ESSER II CTE Career Accelerator | | | | |
|---|--|-----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-177-000- | REVENUE | (\$427,604.00) | (\$31,373.90) | \$0.00 |
| 3-3600-177-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$396,230.10) |
| | Total Revenue | (\$427,604.00) | (\$31,373.90) | (\$396,230.10) |
| Paid by Federal Grants Fund | | | | |
| 3-5120-177-126- | EXTENDED CONTRACT - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$120,000.00 |
| 3-5120-177-192- | ADDITIONAL RESP. STIPEND - CTE CAREER AC | \$0.00 | \$0.00 | \$20,000.00 |
| 3-5120-177-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$10,710.00 |
| 3-5120-177-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$34,300.00 |
| 3-5120-177-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$1,640.00 |

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| 3-5350-177-192- | ADDITIONAL RESP. STIPEND - CTE CAREER AC | \$35,000.00 | \$0.00 | \$0.00 |
| 3-5350-177-196- | STAFF DEVELOPMENT STIPEND | \$4,400.00 | \$0.00 | \$6,000.00 |
| 3-5350-177-198- | TUTORIAL PAY | \$127,750.00 | \$0.00 | \$0.00 |
| 3-5350-177-211- | SOCIAL SECURITY MATCHING | \$12,787.15 | \$0.00 | \$459.00 |
| 3-5350-177-221- | STATE RETIREMENT MATCHING | \$39,662.35 | \$0.00 | \$0.00 |
| 3-5350-177-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$440.00 | \$0.00 | \$0.00 |
| 3-5350-177-311- | CONTRACTED SERVICES - CTE CAREER ACCEL | \$25,000.00 | \$0.00 | \$40,000.00 |
| 3-5350-177-333- | FIELD TRIPS - CTE CAREER ACCEL. | \$30,000.00 | \$13,934.96 | \$10,000.00 |
| 3-5350-177-411- | SUPPLIES & MATERIALS - CTE CAREER ACCEL | \$43,500.00 | \$7,714.54 | \$49,836.60 |
| 3-5350-177-462- | FURNITURE & EQUIPMENT | \$48,000.00 | \$6,604.03 | \$34,000.00 |
| 3-5403-177-151- | CLERICAL SUPPORT - CTE CAREER ACCELERA | \$2,560.00 | \$0.00 | \$4,999.98 |
| 3-5403-177-211- | SOCIAL SECURITY MATCHING | \$195.84 | \$0.00 | \$382.50 |
| 3-5403-177-221- | STATE RETIREMENT MATCHING | \$623.88 | \$0.00 | \$1,224.99 |
| 3-5403-177-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$50.00 |
| 3-5820-177-151- | STUDENT ACCOUNTING - CTE CAREER ACCELE | \$0.00 | \$0.00 | \$2,000.00 |
| 3-5820-177-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$153.00 |
| 3-5820-177-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$490.00 |
| 3-5820-177-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$20.00 |
| 3-6540-177-173- | CUSTODIAN - CTE CAREER ACCELERATOR | \$2,000.00 | \$0.00 | \$5,000.00 |
| 3-6540-177-211- | SOCIAL SECURITY MATCHING | \$153.00 | \$0.00 | \$382.52 |
| 3-6540-177-221- | STATE RETIREMENT MATCHING | \$487.40 | \$0.00 | \$1,225.00 |
| 3-6540-177-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$200.00 |
| 3-6550-177-171- | BUS DRIVER - CTE CAREER ACCELERATOR | \$3,000.00 | \$0.00 | \$10,000.00 |
| 3-6550-177-211- | SOCIAL SECURITY MATCHING | \$229.50 | \$0.00 | \$765.00 |
| 3-6550-177-221- | STATE RETIREMENT MATCHING | \$731.10 | \$0.00 | \$2,450.00 |
| 3-6550-177-232- | WORKERS' COMP - CTE CAREER ACCELERATC | \$120.00 | \$0.00 | \$400.00 |
| 3-6550-177-331- | PUPIL TRANSPORTATION -CTE CAREER ACCEL | \$10,000.00 | \$0.00 | \$2,000.00 |
| 3-8100-177-394- | INDIRECT COST - UNRESTRICTED | \$40,963.78 | \$3,120.37 | \$37,541.51 |
| | Total Federal Grants Fund | \$427,604.00 | \$31,373.90 | \$396,230.10 |

PRC 178

CRRSA – ESSER II – Competency Based Assesment



This PRC provides funds for a single state-approved competency-based assessment (CBE) per grade and subject for students in grades kindergarten through eight to be taken at the beginning and again at the conclusion of the summer learning program.

These funds are available through September 30, 2023.

| PRC 178 - ESSER II Competency Based Assessment | | | | |
|--|--------------------------------------|-----------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-178-000- | REVENUE-CARRYOVER | (\$126,690.21) | \$0.00 | (\$126,690.21) |
| | Total Revenue | (\$126,690.21) | \$0.00 | (\$126,690.21) |
| Paid by Federal Grants Fund | | | | |
| 3-5860-178-418- | ESSER II COMPETENCY BASED ASSESSMENT | \$126,690.21 | \$0.00 | \$113,338.90 |
| 3-8100-178-394- | INDIRECT COST - UNRESTRICTED | \$0.00 | \$0.00 | \$13,351.31 |
| | Total Federal Grants Fund | \$126,690.21 | \$0.00 | \$126,690.21 |



PRC 181

ARP – ESSER III – K-12 Emergency Relief Fund

The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 2001 of the American Rescue Plan Act (ARPA) of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

Units must reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of coronavirus on disadvantaged students.

Units may use program funds in accordance with federal law for:

- a) Any activity authorized by the Elementary and Secondary Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act.
- b) Coordination of preparedness and response efforts of public school units with State or local public health departments and other relevant agencies to improve coordinated responses in preventing, preparing for, and responding to coronavirus.
- c) Providing principals and other school leaders with resources to address the needs of their individual schools.
- d) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of those students.
- e) Develop and implementing procedures and systems to improve preparedness and response efforts.
- f) Training and professional development for staff pertaining to sanitation and minimizing the spread of infectious diseases.
- g) Purchasing sanitation and cleaning supplies of school district facilities, including building operated by such agency.
- h) Planning for, coordinating and implementing activities during long term closures, including providing meals to eligible students, technology for online learning to all students, guidance for carrying requirements under IDEA, and ensuring that other services can continue consistent with applicable Federal, State, and local requirements.
- i) Purchasing educational technology (including hardware, software and connectivity) for students to aid in regular and substantive interaction between students and their classroom instructors

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(including low-income and disabled students), which may include assistive technology or adaptive equipment.

j) Providing mental health services and supports.

k) Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months, and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

l) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency.

m) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

n) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

o) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

a) Other activities deemed necessary to maintain the operation and of and continuity of services in public school unit, and continuing to employ existing staff of the public school unit.

These funds are available through September 30, 2024.

| PRC 181 - American Rescue Plan ESSER III | | | | |
|---|---|--------------------------|--------------------------|-------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-181-000- | REVENUE | (\$16,571,266.00) | (\$13,539,322.63) | (\$80,821.70) |
| 3-3600-181-000- | REVENUE-CARRYOVER | (\$33,252,173.00) | \$0.00 | (\$36,394,399.32) |
| | Total Revenue | (\$49,823,439.00) | (\$13,539,322.63) | (\$36,475,221.02) |
| Paid by Federal Grants Fund | | | | |
| 3-5110-181-126- | ESSER III - EXTENDED CONTRACTS | \$1,086,948.20 | \$0.00 | \$2,008,590.00 |
| 3-5110-181-135- | ESSER III - TEACHER SALARY | \$639,087.72 | \$0.00 | \$668,832.96 |
| 3-5110-181-142- | ESSER III - TEACHER ASSISTANT | \$237,460.65 | \$0.00 | \$409,853.16 |
| 3-5110-181-144- | ESSER III - INTERPRETER | \$0.00 | \$0.00 | \$2,228.70 |
| 3-5110-181-162- | FULL-TIME SUB - ESSER III | \$640,887.54 | \$366,318.61 | \$2,655.16 |
| 3-5110-181-163- | ESSER III - SUBS FOR PROFESSIONAL DEVELOPMENT | \$58,069.85 | \$47,000.82 | \$110,500.00 |
| 3-5110-181-181- | ESSER III - TEACHER LOCAL SUPPLEMENT | \$135,127.38 | \$0.00 | \$73,109.34 |
| 3-5110-181-183- | EMPLOYEE RETENTION INCENTIVE - ESSER III | \$4,368,000.00 | \$4,082,100.00 | \$0.00 |
| 3-5110-181-192- | ESSER III - TEACHER STIPEND | \$411,029.00 | \$0.00 | \$468,427.52 |
| 3-5110-181-196- | ESSER III - STAFF DEVELOPMENT PAY | \$22,500.00 | \$0.00 | \$39,000.00 |
| 3-5110-181-199- | ESSER III - OVERTIME PAY | \$3,000.00 | \$1,879.71 | \$400.00 |
| 3-5110-181-211- | SOCIAL SECURITY MATCHING | \$581,561.71 | \$341,988.88 | \$289,443.32 |
| 3-5110-181-221- | STATE RETIREMENT MATCHING | \$1,692,298.52 | \$941,190.10 | \$906,027.19 |
| 3-5110-181-231- | HEALTH INSURANCE MATCHING | \$448,530.00 | \$35,948.91 | \$91,158.00 |
| 3-5110-181-232- | ESSER III - WORKERS COMP | \$76,294.80 | \$34,747.27 | \$37,757.65 |
| 3-5110-181-312- | ESSER III - PROFESSIONAL DEVELOPMENT | \$542,625.00 | \$193,414.05 | \$330,567.95 |
| 3-5110-181-332- | ESSER III - TRAVEL REIMBURSEMENT | \$0.00 | \$0.00 | \$400.00 |
| 3-5110-181-411- | ESSER III - SUPPLIES & MATERIALS | \$3,620,039.09 | \$1,457,448.07 | \$3,550,875.60 |
| 3-5110-181-418- | ESSER III - COMPUTER SOFTWARE & SUPPLIES | \$333,838.40 | \$285,255.26 | \$0.00 |

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| 3-5112-181-326- | ESSER III - MUSICAL INSTRUMENT REPAIRS | \$25,443.07 | \$20,570.79 | \$5,156.80 |
| 3-5112-181-462- | ESSER III - MUSICAL INSTRUMENT EQUIPMENT | \$24,556.93 | \$17,757.65 | \$6,514.76 |
| 3-5114-181-129- | ESSER III -AMOUNT HELD HARMLESS | \$889.47 | \$889.45 | \$0.00 |
| 3-5114-181-135- | ESSER III - DUAL LANGUAGE COACH | \$163,066.53 | \$51,852.00 | \$114,103.00 |
| 3-5114-181-180- | ESSER III - BONUS PAY | \$300.00 | \$300.00 | \$0.00 |
| 3-5114-181-181- | ESSER III - DUAL LANGUAGE COACH LSU | \$16,142.00 | \$4,978.19 | \$11,424.22 |
| 3-5114-181-211- | SOCIAL SECURITY MATCHING | \$13,800.45 | \$4,135.69 | \$9,602.83 |
| 3-5114-181-221- | STATE RETIREMENT MATCHING | \$43,628.18 | \$13,283.69 | \$31,793.90 |
| 3-5114-181-231- | HEALTH INSURANCE MATCHING | \$22,112.50 | \$5,975.00 | \$15,193.00 |
| 3-5114-181-232- | ESSER III - WORKERS COMP | \$1,800.98 | \$448.27 | \$1,255.27 |
| 3-5114-181-312- | ESSER III - DUAL LANGUAGE WORKSHOPS | \$8,502.70 | \$0.00 | \$8,502.70 |
| 3-5114-181-332- | ESSER III - DUAL LANGUAGE TRAVEL REIMB | \$3,000.00 | \$628.08 | \$1,400.00 |
| 3-5114-181-411- | ESSER III - DUAL LANGUAGE SUPPLIES & MAT | \$195,497.30 | \$5,570.69 | \$189,138.96 |
| 3-5130-181-126- | ESSER III - EXTENDED CONTRACTS | \$166,160.67 | \$0.00 | \$273,628.08 |
| 3-5130-181-211- | SOCIAL SECURITY MATCHING | \$12,711.27 | \$0.00 | \$20,932.56 |
| 3-5130-181-221- | STATE RETIREMENT MATCHING | \$38,034.36 | \$0.00 | \$67,038.84 |
| 3-5130-181-232- | ESSER III - WORKERS COMP | \$1,661.61 | \$0.00 | \$2,736.28 |
| 3-5210-181-126- | ESSER III - EXTENDED CONTRACTS | \$179,106.45 | \$0.00 | \$263,113.20 |
| 3-5210-181-129- | ESSER III - AMOUNT HELD HARMLESS | \$617.77 | \$362.40 | \$0.00 |
| 3-5210-181-131- | ESSER III - BEHAVIOR LEAD SPECIALIST | \$677,469.01 | \$57,958.67 | \$558,829.98 |
| 3-5210-181-133- | ESSER III - PSYCHOLOGIST | \$248,128.20 | \$0.00 | \$125,533.80 |
| 3-5210-181-142- | ESSER III - BEHAVIOR/EC ASSISTANT | \$524,757.94 | \$7,183.95 | \$544,608.16 |
| 3-5210-181-144- | ESSER III - INTERPRETER/BRAILLIST | \$3,000.00 | \$0.00 | \$4,832.42 |
| 3-5210-181-145- | ESSER III - OT | \$370,561.42 | \$0.00 | \$377,514.54 |
| 3-5210-181-162- | ESSER III - EC SUBSTITUTE | \$0.00 | \$0.00 | \$2,000.00 |
| 3-5210-181-180- | ESSER III - BONUS PAY | \$600.00 | \$300.00 | \$0.00 |
| 3-5210-181-181- | ESSER III - LOCAL SUPPLEMENT | \$174,723.14 | \$7,793.27 | \$154,105.68 |
| 3-5210-181-184- | ESSER III - LONGEVITY | \$10,424.88 | \$0.00 | \$1,867.68 |
| 3-5210-181-192- | ESSER III - SPECIAL SERVICES STIPEND | \$15,450.71 | \$0.00 | \$7,748.80 |
| 3-5210-181-199- | ESSER III - OVERTIME PAY | \$0.00 | \$0.00 | \$1,000.00 |
| 3-5210-181-211- | SOCIAL SECURITY MATCHING | \$168,670.05 | \$5,193.90 | \$156,148.13 |
| 3-5210-181-221- | STATE RETIREMENT MATCHING | \$538,393.82 | \$15,408.37 | \$512,526.75 |
| 3-5210-181-231- | HEALTH INSURANCE MATCHING | \$277,994.80 | \$7,331.14 | \$227,895.00 |
| 3-5210-181-232- | ESSER III - WORKERS COMP | \$22,089.77 | \$570.96 | \$20,391.54 |
| 3-5210-181-311- | ESSER III - CONTRACTED SERVICES | \$0.00 | \$0.00 | \$24,800.00 |
| 3-5210-181-312- | ESSER III - SPECIAL POPS PD | \$6,000.00 | \$0.00 | \$0.00 |
| 3-5210-181-411- | ESSER III - EC SUPPLIES & MATERIALS | \$22,000.00 | \$0.00 | \$202,722.55 |
| 3-5210-181-418- | ESSER III - EC SOFTWARE & SUPPLIES | \$59,529.20 | \$52,659.91 | \$0.00 |
| 3-5212-181-142- | ESSER III - EC ASSISTANT | \$4,564.00 | \$4,563.85 | \$0.00 |
| 3-5212-181-211- | ESSER III - SOCIAL SECURITY | \$349.15 | \$349.13 | \$0.00 |
| 3-5212-181-232- | ESSER III - RETIREMENT | \$45.64 | \$35.26 | \$0.00 |
| 3-5230-181-126- | ESSER III - EXTENDED CONTRACTS | \$16,574.95 | \$0.00 | \$22,249.62 |
| 3-5230-181-199- | ESSER III - OVERTIME PAY | \$0.00 | \$0.00 | \$400.00 |
| 3-5230-181-211- | ESSER III - SOCIAL SECURITY | \$1,267.98 | \$0.00 | \$1,732.71 |
| 3-5230-181-221- | ESSER III - RETIREMENT | \$3,794.00 | \$0.00 | \$5,549.15 |
| 3-5230-181-232- | ESSER III - WORKERS COMP | \$165.75 | \$0.00 | \$226.50 |
| 3-5240-181-126- | ESSER III - SLP EXTENDED CONTRACTS | \$34,818.49 | \$0.00 | \$21,605.88 |
| 3-5240-181-211- | ESSER III - SOCIAL SECURITY | \$2,663.64 | \$0.00 | \$1,652.82 |
| 3-5240-181-221- | ESSER III - RETIREMENT | \$7,969.92 | \$0.00 | \$5,293.44 |
| 3-5240-181-232- | ESSER III - WORKERS COMP | \$348.18 | \$0.00 | \$266.06 |

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|-----------------|---|----------------|--------------|---------------------|
| 3-5270-181-121- | ESSER III- ESL TEACHER | \$346,712.96 | \$1,526.67 | \$354,666.24 |
| 3-5270-181-142- | ESSER III - ESL ASSISTANT | \$90,911.40 | \$0.00 | \$104,253.28 |
| 3-5270-181-143- | ESSER III - NEWCOMER SUCCESS ADVOCATE/ | \$105,130.46 | \$0.00 | \$0.00 |
| 3-5270-181-144- | ESSER III - INTERPRETER | \$73,353.66 | \$15,361.54 | \$63,599.58 |
| 3-5270-181-181- | ESSER III - ESL LOCAL SUPPLEMENT | \$62,680.95 | \$1,560.16 | \$51,699.27 |
| 3-5270-181-184- | ESSER III - ESL LONGEVITY | \$1,293.04 | \$0.00 | \$0.00 |
| 3-5270-181-199- | ESSER III - ESL OVERTIME PAY | \$2.39 | \$2.39 | \$0.00 |
| 3-5270-181-211- | SOCIAL SECURITY MATCHING | \$52,026.49 | \$1,403.74 | \$43,927.69 |
| 3-5270-181-221- | STATE RETIREMENT MATCHING | \$168,686.15 | \$4,446.64 | \$144,921.77 |
| 3-5270-181-231- | HEALTH INSURANCE MATCHING | \$124,257.50 | \$0.00 | \$106,351.00 |
| 3-5270-181-232- | ESSER III - ESL WORKERS COMP | \$6,800.82 | \$142.56 | \$5,742.18 |
| 3-5270-181-332- | ESSER III - TRAVEL REIMBURSEMENT | \$0.00 | \$0.00 | \$1,600.00 |
| 3-5270-181-332- | ESSER III - ESL MILEAGE REIMBURSEMENT | \$6,000.00 | \$0.00 | \$0.00 |
| 3-5270-181-344- | ESSER III - ESL MOBILE COMMUNICATION | \$4,000.00 | \$0.00 | \$0.00 |
| 3-5270-181-411- | LEP CURRICULUM - ESSER III | \$26,964.00 | \$26,964.00 | \$0.00 |
| 3-5310-181-311- | ESSER III - SEL CONTRACTED SERVICES | \$0.00 | \$0.00 | \$0.00 |
| 3-5310-181-312- | ESSER III - PROFESSIONAL DEVELOPMENT | \$68,900.00 | \$23,506.00 | \$36,494.00 |
| 3-5310-181-332- | ESSER III - SEL MILEAGE REIMBURSEMENT | \$4,500.00 | \$0.00 | \$0.00 |
| 3-5320-181-131- | ESSER III - SOCIAL WORKER | \$380,320.80 | \$0.00 | \$385,810.00 |
| 3-5320-181-181- | ESSER III - SOCIAL WORKER LSU | \$39,185.28 | \$0.00 | \$39,694.16 |
| 3-5320-181-192- | ESSER III - SOCIAL WORKER STIPEND | \$64,427.06 | \$0.00 | \$18,407.73 |
| 3-5320-181-211- | SOCIAL SECURITY MATCHING | \$37,020.87 | \$0.00 | \$33,959.28 |
| 3-5320-181-221- | STATE RETIREMENT MATCHING | \$104,253.60 | \$0.00 | \$107,757.36 |
| 3-5320-181-231- | HEALTH INSURANCE MATCHING | \$60,374.00 | \$0.00 | \$60,772.00 |
| 3-5320-181-232- | ESSER III - WORKERS COMP | \$4,839.33 | \$0.00 | \$4,439.11 |
| 3-5320-181-332- | ESSER III - SOCIAL WORKER MILEAGE REIMB | \$12,000.00 | \$0.00 | \$0.00 |
| 3-5320-181-344- | ESSER III - SOCIAL WORKER MOBILE COMM | \$4,800.00 | \$0.00 | \$0.00 |
| 3-5330-181-121- | ESSER III - HS/MS INTERVENTIONIST | \$0.00 | \$0.00 | \$737,100.00 |
| 3-5330-181-131- | ESSER III - HS/MS INTERVENTIONIST | \$727,300.00 | \$0.00 | \$0.00 |
| 3-5330-181-135- | SEL COACH - ESSER II | \$820,105.86 | \$0.00 | \$822,664.96 |
| 3-5330-181-143- | ESSER III - TUTORS | \$171,050.70 | \$867.20 | \$148,000.00 |
| 3-5330-181-162- | ESSER III - SUBSTITUTE PAY | \$375.00 | \$375.00 | \$0.00 |
| 3-5330-181-181- | ESSER III - INTERVENTIONIST LSU | \$175,080.27 | \$0.00 | \$181,446.02 |
| 3-5330-181-192- | ESSER III - ADDITIONAL RESPONSIBILITY PAY | \$20,000.00 | \$2,325.00 | \$130,451.76 |
| 3-5330-181-198- | ESSER III - TUTOR | \$0.00 | \$0.00 | \$450,000.00 |
| 3-5330-181-211- | SOCIAL SECURITY MATCHING | \$146,414.29 | \$278.43 | \$188,929.25 |
| 3-5330-181-221- | STATE RETIREMENT MATCHING | \$471,750.23 | \$560.32 | \$583,043.13 |
| 3-5330-181-231- | HEALTH INSURANCE MATCHING | \$226,402.50 | \$0.00 | \$227,895.00 |
| 3-5330-181-232- | ESSER III - WORKERS COMP | \$18,938.28 | \$27.56 | \$24,719.60 |
| 3-5330-181-312- | ESSER III - PROFESSIONAL DEVELOPMENT | \$132,820.00 | \$0.00 | \$84,000.00 |
| 3-5330-181-411- | ESSER III - SUPPLIES & MATERIALS | \$0.00 | \$0.00 | \$137,500.00 |
| 3-5350-181-192- | ESSER III - SUMMER ACADEMY ADDITIONAL RE | \$76,022.50 | \$27,071.56 | \$0.00 |
| 3-5350-181-196- | ESSER III - SUMMER ACAD STAFF DEV PAY | \$1,350.00 | \$1,350.00 | \$0.00 |
| 3-5350-181-198- | ESSER III - TUTORING | \$957,882.00 | \$74,938.38 | \$0.00 |
| 3-5350-181-211- | ESSER III - SOCIAL SECURITY | \$79,197.04 | \$7,874.47 | \$0.00 |
| 3-5350-181-221- | ESSER III - RETIREMENT | \$236,970.61 | \$22,423.05 | \$0.00 |
| 3-5350-181-232- | ESSER III - SUMMER ACADEMY WORKERS COM | \$12,131.37 | \$798.58 | \$0.00 |
| 3-5350-181-312- | ESSER III - SUMMER ACADEMY WORKSHOPS | \$45,000.00 | \$24,867.60 | \$0.00 |
| 3-5350-181-411- | ESSER III - SUPPLIES & MATERIALS | \$1,049,500.00 | \$343,311.03 | \$0.00 |
| 3-5403-181-151- | ESSER III - OFFICE SUPPORT | \$18,400.00 | \$0.00 | \$26,995.20 |
| 3-5403-181-211- | ESSER III - SOCIAL SECURITY | \$1,407.60 | \$0.00 | \$2,065.20 |
| 3-5403-181-221- | ESSER III - RETIREMENT | \$4,211.76 | \$0.00 | \$6,613.92 |
| 3-5403-181-232- | ESSER III - WORKERS COMP | \$184.00 | \$0.00 | \$269.95 |

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| 3-5404-181-151- | ESSER III - OFFICE SUPPORT | \$52,065.33 | \$0.00 | \$78,034.00 |
| 3-5404-181-211- | ESSER III - SOCIAL SECURITY | \$3,982.91 | \$0.00 | \$5,969.50 |
| 3-5404-181-221- | ESSER III - RETIREMENT | \$11,917.68 | \$0.00 | \$19,118.25 |
| 3-5404-181-232- | ESSER III - WORKERS COMP | \$520.65 | \$0.00 | \$780.34 |
| 3-5810-181-131- | ESSER III - MEDIA COORDINATOR | \$0.00 | \$0.00 | \$51,975.00 |
| 3-5810-181-181- | ESSER III - COUNSELOR LSU | \$0.00 | \$0.00 | \$4,937.63 |
| 3-5810-181-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$4,353.82 |
| 3-5810-181-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$13,943.59 |
| 3-5810-181-231- | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$7,397.00 |
| 3-5810-181-232- | ESSER III - WORKERS COMP | \$0.00 | \$0.00 | \$569.13 |
| 3-5820-181-151- | ESSER III - OFFICE SUPPORT | \$18,628.36 | \$0.00 | \$84,575.06 |
| 3-5820-181-181- | ESSER III - LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$7,156.36 |
| 3-5820-181-211- | SOCIAL SECURITY MATCHING | \$1,425.00 | \$0.00 | \$7,017.48 |
| 3-5820-181-221- | STATE RETIREMENT MATCHING | \$4,263.98 | \$0.00 | \$23,076.00 |
| 3-5820-181-231- | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$15,193.00 |
| 3-5820-181-232- | ESSER III - WORKERS COMP | \$186.28 | \$0.00 | \$917.32 |
| 3-5830-181-126- | ESSER III - EXTENDED CONTRACTS | \$82,927.78 | \$0.00 | \$107,818.36 |
| 3-5830-181-131- | ESSER III - COUNSELOR | \$103,790.72 | \$0.00 | \$92,150.00 |
| 3-5830-181-181- | ESSER III - COUNSELOR LSU | \$10,391.22 | \$0.00 | \$9,225.75 |
| 3-5830-181-192- | ESSER III - COUNSELOR ADDITIONAL RESP STIP | \$78,232.80 | \$29,163.00 | \$55,223.20 |
| 3-5830-181-211- | SOCIAL SECURITY MATCHING | \$21,063.64 | \$2,231.00 | \$20,227.91 |
| 3-5830-181-221- | STATE RETIREMENT MATCHING | \$47,365.68 | \$0.00 | \$52,091.36 |
| 3-5830-181-231- | HEALTH INSURANCE MATCHING | \$15,093.50 | \$0.00 | \$15,193.00 |
| 3-5830-181-232- | ESSER III - WORKERS COMP | \$2,753.49 | \$225.32 | \$2,644.18 |
| 3-5830-181-332- | ESSER III - MILEAGE REIMBURSEMENT | \$3,000.00 | \$0.00 | \$0.00 |
| 3-5830-181-341- | ESSER III - COUNSELOR PHONE | \$1,200.00 | \$0.00 | \$0.00 |
| 3-5830-181-418- | ESSER III - GUIDANCE SOFTWARE & SUPPLIES | \$63,256.98 | \$24,473.81 | \$0.00 |
| 3-5860-181-142- | ESSER III - HS CREDIT RECOVERY FACILITATOR | \$485,349.69 | \$134,958.80 | \$363,174.00 |
| 3-5860-181-146- | ESSER III - SPECIALIST | \$28,128.40 | \$0.00 | \$32,557.60 |
| 3-5860-181-165- | ESSER III - SUB - NON-TEACHING | \$8,000.00 | \$5,550.17 | \$0.00 |
| 3-5860-181-181- | ESSER III - INSTRUCTIONAL TECHNOLOGY LOC | \$52,272.15 | \$13,237.49 | \$39,113.83 |
| 3-5860-181-184- | ESSER III - INSTRUCTIONAL TECHNOLOGY LONG | \$0.00 | \$0.00 | \$408.38 |
| 3-5860-181-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$6,530.72 |
| 3-5860-181-199- | ESSER III - OVERTIME PAY | \$3,000.00 | \$1,722.06 | \$323.48 |
| 3-5860-181-211- | SOCIAL SECURITY MATCHING | \$44,121.42 | \$11,329.69 | \$33,821.22 |
| 3-5860-181-221- | STATE RETIREMENT MATCHING | \$137,347.38 | \$34,805.80 | \$111,609.17 |
| 3-5860-181-231- | HEALTH INSURANCE MATCHING | \$154,787.50 | \$25,877.05 | \$106,351.00 |
| 3-5860-181-232- | ESSER III - WORKERS COMP | \$5,657.50 | \$0.00 | \$4,312.26 |
| 3-5860-181-411- | ESSER III - SUPPLIES & MATERIALS | \$3,277.68 | \$3,237.82 | \$232,183.40 |
| 3-5860-181-418- | ESSER III - SOFTWARE & SUPPLIES | \$641,810.00 | \$101,250.00 | \$340,560.00 |
| 3-5860-181-462- | ESSER III - COMPUTER EQUIPMENT | \$1,026,960.00 | \$669,392.00 | \$358,243.75 |
| 3-6200-181-153- | ESSER III - OUTREACH SPECIALIST | \$321,080.58 | \$0.00 | \$0.00 |
| 3-6200-181-181- | ESSER III - OUTREACH SPECIALIST LSU | \$38,743.71 | \$0.00 | \$0.00 |
| 3-6200-181-184- | ESSER III - LONGEVITY | \$10,655.62 | \$0.00 | \$0.00 |
| 3-6200-181-211- | SOCIAL SECURITY MATCHING | \$28,341.73 | \$0.00 | \$0.00 |
| 3-6200-181-221- | STATE RETIREMENT MATCHING | \$90,361.82 | \$0.00 | \$0.00 |
| 3-6200-181-231- | HEALTH INSURANCE MATCHING | \$60,374.00 | \$0.00 | \$0.00 |
| 3-6200-181-232- | ESSER III - WORKERS COMP | \$3,704.80 | \$0.00 | \$0.00 |
| 3-6200-181-332- | ESSER III - MILEAGE REIMBURSEMENT | \$6,000.00 | \$0.00 | \$0.00 |

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|-----------------|---|------------------------|------------------------|------------------------|
| 3-6300-181-211- | SOCIAL SECURITY MATCHING | \$22,621.94 | \$0.00 | \$33,974.44 |
| 3-6300-181-221- | STATE RETIREMENT MATCHING | \$73,478.50 | \$0.00 | \$102,148.71 |
| 3-6300-181-231- | HEALTH INSURANCE MATCHING | \$45,280.50 | \$0.00 | \$47,528.00 |
| 3-6300-181-232- | ESSER III - WORKERS COMP | \$2,957.12 | \$0.00 | \$4,447.03 |
| 3-6300-181-312- | WORKSHOPS/ALLOWABLE TRAVEL | \$2,100.00 | \$471.20 | \$4,000.00 |
| 3-6300-181-332- | MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$2,000.00 |
| 3-6300-181-411- | ESSER III - ADMIN SUPPLIES & MATERIALS | \$38,000.00 | \$0.00 | \$40,000.00 |
| 3-6401-181-311- | ESSER III - CONTRACTED SERVICES | \$6,366.50 | \$6,366.50 | \$0.00 |
| 3-6401-181-411- | ESSER III - SUPPLIES & MATERIALS | \$133,673.50 | \$74,730.40 | \$64,521.00 |
| 3-6403-181-152- | TECHNOLOGY USER SUPPORT TECHNICIANS-E | \$66,305.20 | \$0.00 | \$76,915.28 |
| 3-6403-181-181- | ADMIN COMPUTER SERV STAFF LOC SUPPLEM | \$7,141.07 | \$0.00 | \$8,283.78 |
| 3-6403-181-199- | OVERTIME PAY | \$0.00 | \$0.00 | \$500.00 |
| 3-6403-181-211- | EMPLOYER'S SOCIAL SECURITY | \$5,618.64 | \$0.00 | \$6,555.98 |
| 3-6403-181-221- | RETIREMENT-TECHNOLOGY USER SUPPORT | \$18,249.89 | \$0.00 | \$21,693.59 |
| 3-6403-181-231- | HOSPITALIZATION | \$15,093.50 | \$0.00 | \$15,193.00 |
| 3-6403-181-232- | TECHNOLOGY USER SUPPORT TEC-WORKERS | \$734.46 | \$0.00 | \$851.99 |
| 3-6510-181-344- | ESSER III - HOTSPOT SUBSCRIPTIONS | \$1,140,000.00 | \$0.00 | \$0.00 |
| 3-6510-181-461- | ESSER III - HOTSPOTS | \$60,000.00 | \$0.00 | \$0.00 |
| 3-6540-181-173- | ESSER III - CUSTODIAN | \$140,744.82 | \$0.00 | \$106,959.84 |
| 6-6540-181-199- | OVERTIME PAY | \$0.00 | \$0.00 | \$400.00 |
| 3-6540-181-211- | EMPLOYER'S SOCIAL SECURITY | \$10,766.76 | \$0.00 | \$8,213.14 |
| 3-6540-181-221- | RETIREMENT-TECHNOLOGY USER SUPPORT | \$32,216.56 | \$0.00 | \$26,302.99 |
| 3-6540-181-232- | ESSER III - WORKERS COMP | \$7,037.24 | \$0.00 | \$5,367.99 |
| 3-6540-181-311- | ESSER III - CUSTODIAL CONTRACTED SERVICE | \$215,000.00 | \$0.00 | \$227,670.00 |
| 3-6540-181-411- | ESSER III - PPE SUPPLIES | \$135,000.00 | \$73,086.50 | \$62,956.82 |
| 3-6550-181-147- | ESSER III - MONITORS | \$26,461.20 | \$0.00 | \$32,201.60 |
| 3-6550-181-171- | ESSER III - BUS DRIVER | \$182,026.30 | \$756.21 | \$119,393.48 |
| 3-6550-181-172- | DRIVER OVERTIME PAY | \$0.00 | \$0.00 | \$800.00 |
| 3-6550-181-183- | BONUS PAY | \$0.00 | \$0.00 | \$146,896.80 |
| 3-6550-181-192- | ESSER III - ADDITIONAL RESPONSIBILITY PAY | \$12,500.00 | \$0.00 | \$13,000.00 |
| 3-6550-181-199- | OVERTIME PAY | \$0.00 | \$0.00 | \$600.00 |
| 3-6550-181-211- | SOCIAL SECURITY MATCHING | \$16,905.64 | \$57.81 | \$23,936.01 |
| 3-6550-181-221- | STATE RETIREMENT MATCHING | \$50,584.25 | \$84.91 | \$76,658.54 |
| 3-6550-181-232- | ESSER III - WORKERS COMP | \$7,628.52 | \$36.22 | \$13,349.68 |
| 3-6550-181-311- | ESSER III - CONTRACTED SERVICES | \$45,000.00 | \$0.00 | \$0.00 |
| 3-6550-181-331- | ESSER III - STUDENT TRANSPORTATION | \$195,000.00 | \$545.40 | \$415,000.00 |
| 3-6570-181-522- | ESSER III - GENERAL CONTRACT | \$1,500,000.00 | \$0.00 | \$1,500,000.00 |
| 3-6570-181-523- | ESSER III - HVAC CONTRACT | \$8,953,566.57 | \$2,377,529.05 | \$7,204,142.56 |
| 3-6580-181-175- | ESSER III - HVAC SPECIALIST | \$126,083.46 | \$36,370.40 | \$91,477.84 |
| 3-6580-181-181- | ESSER III - HVAC SPECIALIST LSU | \$13,579.19 | \$4,046.57 | \$9,851.16 |
| 3-6580-181-211- | SOCIAL SECURITY MATCHING | \$10,684.19 | \$3,045.99 | \$7,751.67 |
| 3-6580-181-221- | STATE RETIREMENT MATCHING | \$33,814.28 | \$9,322.27 | \$25,651.63 |
| 3-6580-181-231- | HEALTH INSURANCE MATCHING | \$22,112.50 | \$5,975.00 | \$15,193.00 |
| 3-6580-181-232- | ESSER III - WORKERS COMP | \$2,793.25 | \$1,936.10 | \$5,066.50 |
| 3-6580-181-311- | ESSER III - CONTRACTED SERVICES | \$77,500.00 | \$0.00 | \$77,500.00 |
| 3-6620-181-411- | ESSER III - ADMIN SUPPLIES & MATERIALS | \$2,000.00 | \$1,469.01 | \$0.00 |
| 3-6830-181-418- | ESSER III - GUIDANCE SOFTWARE & SUPPLIES | \$222,500.00 | \$87,500.00 | \$135,000.00 |
| 3-6950-181-313- | ESSER III - PUBLIC RELATIONS & MKTG ADVER | \$7,000.00 | \$0.00 | \$3,000.00 |
| 3-7200-181-459- | ESSER III - OTHER FOOD PURCHASES | \$25,000.00 | \$0.00 | \$100,000.00 |
| 3-8100-181-392- | ESSER III - RESTRICTED INDIRECT COST | \$0.00 | \$0.00 | \$2,698,842.60 |
| 3-8100-181-394- | ESSER III - UNRESTRICTED INDIRECT COST | \$3,783,453.26 | \$1,143,165.21 | \$0.00 |
| 3-8200-181-399- | ESSER III - UNBUDGETED | \$2,112,489.06 | \$0.00 | \$1,831,887.23 |
| | Total Federal Grants Fund | \$49,823,439.00 | \$13,539,322.63 | \$36,475,221.02 |

PRC 183

ARP – ESSER III – Homeless I



Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs. Funds may only be used for expenditures that are allowable under the McKinney-Vento Homeless Education Program (PRC 026). When planning for the use of funds, eligible entities should consider any extraordinary or emergency assistance needed to enable homeless children and youth to attend school and participate fully in school activities in light of the COVID-19 pandemic’s impacts.

These funds are available through September 30, 2024.

| PRC 183 - ESSER III Homeless Education | | | | |
|--|----------------------------------|----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-183-000- | REVENUE | (\$90,000.00) | (\$21,008.26) | \$0.00 |
| 3-3600-183-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$68,991.74) |
| | Total Revenue | (\$90,000.00) | (\$21,008.26) | (\$68,991.74) |
| Paid by Federal Grants Fund | | | | |
| 3-6300-183-151- | HOMELESS SERVICES COORDINATOR | \$43,123.24 | \$10,282.12 | \$33,496.72 |
| 3-6300-183-181- | LOCAL SUPPLEMENT | \$4,644.38 | \$1,226.32 | \$3,607.59 |
| 3-6300-183-211- | SOCIAL SECURITY MATCHING | \$3,654.22 | \$843.67 | \$2,838.48 |
| 3-6300-183-221- | STATE RETIREMENT MATCHING | \$11,171.50 | \$2,652.73 | \$9,335.26 |
| 3-6300-183-231- | HEALTH INSURANCE MATCHING | \$17,629.39 | \$3,761.26 | \$12,074.00 |
| 3-6300-183-232- | WORKERS' COMPENSATION | \$552.72 | \$88.92 | \$368.96 |
| 3-8100-183-392- | INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-183-394- | INDIRECT COST - UNRESTRICTED | \$9,224.55 | \$2,153.24 | \$7,270.73 |
| | Total Federal Grants Fund | \$90,000.00 | \$21,008.26 | \$68,991.74 |

PRC 184

ARP – ESSER III – Homeless II



Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs. Funds may only be used for expenditures that are allowable under the McKinney-Vento Homeless Education Program (PRC 026). When planning for the use of funds, eligible entities should consider any extraordinary or emergency assistance needed to enable homeless children and youth to attend school and participate fully in school activities in light of the COVID-19 pandemic’s impacts.

These funds are available through September 30, 2024.

| PRC 184 - ESSER III/ARPA Homeless (EHCY) | | | | |
|--|---|-----------------------|----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-184-000- | REVENUE | (\$232,236.00) | (\$15,888.53) | \$0.00 |
| 3-3600-184-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$216,347.47) |
| | Total Revenue | (\$232,236.00) | (\$15,888.53) | (\$216,347.47) |
| Paid by Federal Grants Fund | | | | |
| 3-5320-184-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$0.00 | \$27,200.00 |
| 3-5320-184-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$2,080.80 |
| 3-5320-184-221- | RETIREMENT MATCHING | \$0.00 | \$0.00 | \$6,664.00 |
| 3-5320-184-232- | WORKERS' COMPENSATION | \$0.00 | \$0.00 | \$272.00 |
| 3-5320-184-311- | CONTRACTED SERVICES - EHCY ESSER III | \$5,000.00 | \$0.00 | \$0.00 |
| 3-5320-184-312- | WORKSHOP EXPENSES - EHCY ESSER III | \$25,000.00 | \$0.00 | \$15,000.00 |
| 3-5320-184-411- | SUPPLIES AND MATERIALS - EHCY ESSER III | \$47,028.21 | \$959.75 | \$36,030.06 |
| 3-5330-184-411- | SUPPLIES AND MATERIALS - EHCY ESSER III | \$10,000.00 | \$0.00 | \$10,000.00 |
| 3-5340-184-411- | SUPPLIES AND MATERIALS - EHCY ESSER III | \$50,000.00 | \$0.00 | \$10,000.00 |
| 3-5820-184-151- | RESOURCE CENTER OFFICE SUPPORT - EHCY | \$10,808.58 | \$1,789.60 | \$8,762.58 |
| 3-5820-184-184- | LONGEVITY PAY | \$486.39 | \$185.71 | \$394.32 |
| 3-5820-184-211- | SOCIAL SECURITY MATCHING | \$864.07 | \$151.10 | \$700.50 |
| 3-5820-184-232- | WORKERS' COMPENSATION | \$112.95 | \$15.26 | \$91.57 |
| 3-6300-184-151- | HOMELESS SERVICES COORDINATOR | \$0.00 | \$0.00 | \$24,908.78 |
| 3-6300-184-184- | LONGEVITY PAY | \$0.00 | \$0.00 | \$712.46 |
| 3-6300-184-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$1,960.02 |
| 3-6300-184-221- | RETIREMENT MATCHING | \$0.00 | \$0.00 | \$1,913.25 |
| 3-6300-184-231- | HEALTH INSURANCE | \$0.00 | \$0.00 | \$3,119.00 |
| 3-6300-184-232- | WORKERS' COMPENSATION | \$0.00 | \$0.00 | \$245.73 |

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|-----------------|---|---------------------|--------------------|---------------------|
| 3-6300-184-541- | CAPITALIZED FURNITURE AND EQUIP - EHCY ES | \$6,000.00 | \$6,000.00 | \$0.00 |
| 3-6560-184-171- | DRIVER - EHCY ESSER III | \$43,522.50 | \$4,678.93 | \$34,885.64 |
| 3-6560-184-181- | LOCAL SUPPLEMENT | \$4,687.37 | \$543.36 | \$3,757.18 |
| 3-6560-184-211- | SOCIAL SECURITY MATCHING | \$3,688.05 | \$399.50 | \$2,956.18 |
| 3-6560-184-232- | WORKERS' COMPENSATION | \$2,362.28 | \$250.16 | \$1,893.50 |
| 3-8100-184-392- | INDIRECT COST - RESTRICTED | \$0.00 | \$0.00 | \$0.00 |
| 3-8100-184-394- | INDIRECT COST - UNRESTRICTED | \$22,675.60 | \$915.16 | \$22,799.90 |
| | Total Federal Grants Fund | \$232,236.00 | \$15,888.53 | \$216,347.47 |

PRC 185

ARP – ESSER III – IDEA 611 Grants to States



This allotment provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21.

| PRC 185 - IDEA Grants to States ESSER III | | | | |
|---|-----------------------------|-------------------------|-----------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-185-000- | REVENUE | (\$1,308,909.00) | (\$915,022.25) | \$0.00 |
| 3-3600-185-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$393,886.75) |
| | Total Revenue | (\$1,308,909.00) | (\$915,022.25) | (\$393,886.75) |
| Paid by Federal Grants Fund | | | | |
| 3-5210-185-121- | EC - SALARY - TEACHER | \$328,770.00 | \$328,741.32 | \$164,670.00 |
| 3-5210-185-129- | AMOUNT HELD HARMLESS | \$4,309.19 | \$4,309.19 | \$0.00 |
| 3-5210-185-145- | THERAPIST - SALARY | \$32,530.00 | \$32,216.26 | \$33,665.20 |
| 3-5210-185-162- | SUB PAY - REGULAR ABSENCE | \$3,142.00 | \$3,142.00 | \$3,000.00 |
| 3-5210-185-167- | TCHR ASST PAY - REG ABSENCE | \$500.00 | \$247.40 | \$500.00 |
| 3-5210-185-180- | BONUS PAY | \$3,000.00 | \$0.00 | \$0.00 |
| 3-5210-185-181- | LOCAL SUPPLEMENT | \$41,980.00 | \$37,594.73 | \$20,894.20 |
| 3-5210-185-211- | SOCIAL SECURITY MATCHING | \$31,688.73 | \$29,232.54 | \$17,038.81 |
| 3-5210-185-221- | STATE RETIREMENT MATCHING | \$85,049.94 | \$83,815.35 | \$44,554.72 |
| 3-5210-185-231- | HEALTH INSURANCE MATCHING | \$63,171.00 | \$39,196.84 | \$22,191.00 |
| 3-5210-185-232- | WORKERS' COMPENSATION | \$4,596.44 | \$3,138.80 | \$2,094.05 |
| 3-5210-185-312- | WORKSHOPS | \$0.00 | \$0.00 | \$2,000.00 |
| 3-5210-185-411- | SUPPLIES AND MATERIALS | \$6,000.00 | \$4,269.30 | \$0.00 |
| 3-5213-185-121- | EC - SALARY - TEACHER | \$149,148.72 | \$132,267.74 | \$0.00 |
| 3-5213-185-125- | NEW TEACHER ORIENTATION | \$488.37 | \$0.00 | \$0.00 |
| 3-5213-185-129- | AMOUNT HELD HARMLESS | \$2,227.42 | \$2,227.42 | \$0.00 |
| 3-5213-185-162- | SUB PAY - REGULAR ABSENCE | \$1,500.00 | \$1,030.50 | \$0.00 |
| 3-5213-185-180- | BONUS PAY | \$1,200.00 | \$0.00 | \$0.00 |
| 3-5213-185-181- | LOCAL SUPPLEMENT | \$12,180.00 | \$12,176.20 | \$0.00 |
| 3-5213-185-211- | SOCIAL SECURITY MATCHING | \$12,755.95 | \$11,146.72 | \$0.00 |
| 3-5213-185-221- | STATE RETIREMENT MATCHING | \$37,824.49 | \$33,584.97 | \$0.00 |
| 3-5213-185-231- | HEALTH INSURANCE MATCHING | \$28,076.00 | \$18,116.26 | \$0.00 |
| 3-5213-185-232- | WORKERS' COMPENSATION | \$1,528.56 | \$1,141.18 | \$0.00 |

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|-----------------|----------------------------------|-----------------------|---------------------|---------------------|
| 3-5240-185-129- | AMOUNT HELD HARMLESS | \$6,180.00 | \$2,035.00 | \$0.00 |
| 3-5240-185-132- | SPEECH THERAPIST | \$162,000.00 | \$46,035.00 | \$50,800.00 |
| 3-5240-185-180- | BONUS PAY | \$1,200.00 | \$300.00 | \$0.00 |
| 3-5240-185-181- | LOCAL SUPPLEMENT | \$14,600.01 | \$4,086.00 | \$4,866.67 |
| 3-5240-185-211- | SOCIAL SECURITY MATCHING | \$14,074.47 | \$3,664.68 | \$4,258.50 |
| 3-5240-185-221- | STATE RETIREMENT MATCHING | \$41,838.34 | \$11,975.38 | \$13,638.33 |
| 3-5240-185-231- | HEALTH INSURANCE MATCHING | \$21,057.00 | \$5,975.00 | \$0.00 |
| 3-5240-185-232- | WORKERS' COMPENSATION | \$1,709.80 | \$405.29 | \$551.18 |
| 3-5241-185-132- | SPEECH THERAPIST | \$29,500.00 | \$29,450.68 | \$0.00 |
| 3-5241-185-181- | LOCAL SUPPLEMENT | \$2,510.00 | \$2,503.33 | \$0.00 |
| 3-5241-185-211- | SOCIAL SECURITY MATCHING | \$2,448.77 | \$2,364.95 | \$0.00 |
| 3-5241-185-221- | STATE RETIREMENT MATCHING | \$7,556.36 | \$7,556.36 | \$0.00 |
| 3-5241-185-231- | HEALTH INSURANCE MATCHING | \$3,240.00 | \$3,239.30 | \$0.00 |
| 3-5241-185-232- | WORKERS' COMPENSATION | \$320.10 | \$246.88 | \$0.00 |
| 3-5243-185-129- | AMOUNT HELD HARMLESS | \$2,110.00 | \$0.00 | \$0.00 |
| 3-5243-185-132- | SPEECH THERAPIST | \$28,130.00 | \$0.00 | \$0.00 |
| 3-5243-185-181- | LOCAL SUPPLEMENT | \$4,450.00 | \$0.00 | \$0.00 |
| 3-5243-185-211- | SOCIAL SECURITY MATCHING | \$2,653.79 | \$0.00 | \$0.00 |
| 3-5243-185-221- | STATE RETIREMENT MATCHING | \$7,940.54 | \$0.00 | \$0.00 |
| 3-5243-185-231- | HEALTH INSURANCE MATCHING | \$3,509.50 | \$0.00 | \$0.00 |
| 3-5243-185-232- | WORKERS' COMPENSATION | \$467.86 | \$0.00 | \$0.00 |
| 3-8100-185-392- | INDIRECT COST - RESTRICTED | \$23,699.60 | \$17,589.68 | \$9,164.09 |
| 3-8200-185-399- | UNBUDGETED | \$76,046.05 | \$0.00 | \$0.00 |
| | Total Federal Grants Fund | \$1,308,909.00 | \$915,022.25 | \$393,886.75 |

PRC 186

ARP – ESSER III – IDEA Preschool Grants



This allotment provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.

| PRC 186 - IDEA Preschools Grants ESSER III | | | | |
|--|---|-----------------------|----------------------|------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-186-000- | REVENUE | (\$112,640.00) | (\$34,881.09) | \$0.00 |
| 3-3600-186-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$77,758.91) |
| | Total Revenue | (\$112,640.00) | (\$34,881.09) | (\$77,758.91) |
| Paid by Federal Grants Fund | | | | |
| 3-5230-186-411- | SUPPLIES AND MATERIALS PRE-K | \$37,000.00 | \$30,772.25 | \$12,000.00 |
| 3-5230-186-461- | NON-INVENTORIED EQUIPMENT - PRESCHOOL | \$4,000.00 | \$3,438.31 | \$8,000.00 |
| 3-5230-186-542- | CAPITALIZED COMPUTER EQUIPMENT PRE-K | \$24,000.00 | \$0.00 | \$0.00 |
| 3-5240-186-132- | SPEECH THERAPIST | \$0.00 | \$0.00 | \$27,600.00 |
| 3-5240-186-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$2,622.00 |
| 3-5240-186-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$2,311.98 |
| 3-5240-186-221- | RETIREMENT MATCHING | \$0.00 | \$0.00 | \$0.00 |
| 3-5240-186-231- | HEATH INSURANCE MATCHING | \$0.00 | \$0.00 | \$0.00 |
| 3-5240-186-232- | WORKERS' COMPENSATION | \$0.00 | \$0.00 | \$276.00 |
| 3-5240-186-461- | NON-INVENTORIED EQUIPMENT -PRE-K SLP | \$1,000.00 | \$0.00 | \$0.00 |
| 3-5840-186-411- | SUPPLIES AND MATERIALS - PRE-K PHYSICAL | \$1,000.00 | \$0.00 | \$0.00 |
| 3-8100-186-392- | INDIRECT COST | \$842.80 | \$670.53 | \$1,257.93 |
| 3-8200-186-399- | UNBUDGETED | \$44,797.20 | \$0.00 | \$23,691.00 |
| | Total Federal Grants Fund | \$112,640.00 | \$34,881.09 | \$77,758.91 |

PRC 188

ARP – ESSER III – Summer Career Accelerator Program



The intention of this grant program is to fund high-quality, evidence-based learning and workforce aligned programs in the summer to address the academic impact of lost instructional time and responds to the academic, social, emotional, and mental health needs of students grades 6-12. The program is designed for students who have been disproportionately impacted by the COVID-19 pandemic.

These funds are available through September 30, 2024.

| PRC 188 - ESSER III CTE Career Accelerator | | | | |
|--|--|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-188-000- | REVENUE | \$0.00 | \$0.00 | (\$546,720.00) |
| | Total Revenue | \$0.00 | \$0.00 | (\$546,720.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5350-188-126- | CTE TEACHER - EXTENDED CONTRACT | \$0.00 | \$0.00 | \$174,999.96 |
| 3-5350-188-192- | ADDITIONAL RESP. STIPEND - CTE CAREER AC | \$0.00 | \$0.00 | \$42,000.00 |
| 3-5350-188-196- | CTE CAREER ACCELERATOR-STIPEND | \$0.00 | \$0.00 | \$6,000.00 |
| 3-5350-188-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$17,059.41 |
| 3-5350-188-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$54,634.92 |
| 3-5350-188-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$2,410.00 |
| 3-5350-188-311- | CONTRACTED SERVICES - CTE CAREER ACCEL | \$0.00 | \$0.00 | \$50,000.00 |
| 3-5350-188-333- | FIELD TRIPS - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$10,000.00 |
| 3-5350-188-411- | SUPPLIES & MATERIALS - CTE CAREER ACCEL | \$0.00 | \$0.00 | \$50,000.00 |
| 3-5350-188-462- | EQUIPMENT - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$31,831.71 |
| 3-5403-188-151- | CLERICAL SUPPORT - CTE CAREER ACCELERA | \$0.00 | \$0.00 | \$9,999.96 |
| 3-5403-188-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$765.00 |
| 3-5403-188-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$2,449.98 |
| 3-5403-188-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$100.00 |
| 3-6540-188-173- | CUSTODIAN - CTE CAREER ACCELERATOR | \$0.00 | \$0.00 | \$8,000.04 |
| 3-6540-188-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$612.00 |
| 3-6540-188-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$1,960.02 |
| 3-6540-188-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$320.00 |
| 3-6550-188-171- | BUS DRIVER - CTE CAREER ACCELERATOR | \$0.00 | \$0.00 | \$19,999.92 |
| 3-6550-188-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$1,530.00 |
| 3-6550-188-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$4,899.96 |
| 3-6550-188-232- | WORKERS' COMP - CTE CAREER ACCEL. | \$0.00 | \$0.00 | \$800.00 |
| 3-6550-188-331- | PUPIL TRANSPORTATION -CTE CAREER ACCEL | \$0.00 | \$0.00 | \$4,000.00 |
| 3-8100-188-394- | UNRESTRICTED INDIRECT COST | \$0.00 | \$0.00 | \$52,347.12 |
| | Total Federal Grants Fund | \$0.00 | \$0.00 | \$546,720.00 |



PRC 189

ARP – ESSER III – Math Enrichment Programs

The purpose of these funds is to support public school units in addressing COVID-19 related needs during the instructional year, including through after-school and before-school programs that incorporate supplemental in-person instruction to address learning loss in math in grades 4-8.

These funds are available through September 30, 2024.

| PRC 189 - ESSER III Math Enrichment Programs | | | | |
|--|---------------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-189-000- | REVENUE | \$0.00 | \$0.00 | (\$527,292.00) |
| | Total Revenue | \$0.00 | \$0.00 | (\$527,292.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5350-189-198- | MATH ENRICHMENT TUTORS | \$0.00 | \$0.00 | \$213,143.28 |
| 3-5350-189-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$16,305.38 |
| 3-5350-189-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$18,400.29 |
| 3-5350-189-232- | WORKERS' COMP - MATH ENRICHMENT PROGR | \$0.00 | \$0.00 | \$2,131.59 |
| 3-5350-189-312- | WORKSHOPS - MATH ENRICHMENT PROGRAM | \$0.00 | \$0.00 | \$50,000.00 |
| 3-5350-189-411- | SUPPLIES - MATH ENRICHMENT TUTORING | \$0.00 | \$0.00 | \$171,742.49 |
| 3-8100-189-394- | UNRESTRICTED INDIRECT COST | \$0.00 | \$0.00 | \$55,568.97 |
| | Total Federal Grants Fund | \$0.00 | \$0.00 | \$527,292.00 |



PRC 192

ARP – ESSER III – Cyberbullying and Suicide Prevention

Funds shall be used to contract with a third-party entity for technology to facilitate mitigation of cyberbullying, monitoring of student internet activity, monitoring classroom educational devices, and assisting with suicide prevention services.

These funds are available through September 30, 2024.

| PRC 192 - ESSER III Cyberbullying/Suicide Prevention | | | | |
|--|----------------------------------|-----------------------|----------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-192-000- | REVENUE | (\$241,275.00) | (\$98,441.07) | \$0.00 |
| 3-3600-192-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$142,833.93) |
| | Total Revenue | (\$241,275.00) | (\$98,441.07) | (\$142,833.93) |
| Paid by Federal Grants Fund | | | | |
| 3-5860-192-311 | CONTRACTED SERVICES | \$241,275.00 | \$98,441.07 | \$142,833.93 |
| | Total Federal Grants Fund | \$241,275.00 | \$98,441.07 | \$142,833.93 |

PRC 195

ARP – ESSER III – School Improvement/Leadership Grant



These competitive grant funds support low-performing schools in implementing flexible improvement and intervention options to address the negative impacts of the COVID-19 pandemic. A qualifying public school meets the following criteria:

- (a) For the most recent year for which data are available, has a school performance score in the lowest-performing five percent (5%) of all schools.
- (b) Receives funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended.
- (c) Is not one of the following types of schools: 1. An alternative school. 2. A cooperative innovative high school. 3. A school that was in its first or second year of operation in the previous school year. 4. A newcomers school, defined as a school in which at least ninety percent (90%) of its students are enrolled for no more than one year on the basis of their status as recently arrived English language learners.

These funds are available through September 30, 2024.

| PRC 195 - ESSER III School Improvement | | | | |
|--|--|----------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-195-000- | REVENUE | (\$47,849.00) | \$0.00 | \$0.00 |
| 3-3600-195-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$47,849.00) |
| | Total Revenue | (\$47,849.00) | \$0.00 | (\$47,849.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5330-195-163- | PROFESSIONAL DEV. SUBSTITUTES - SCHOOL | \$0.00 | \$0.00 | \$1,320.00 |
| 3-5330-195-181- | LOCAL SUPPLEMENT | \$1,150.00 | \$0.00 | \$1,150.00 |
| 3-5330-195-187- | SALARY DIFFERENTIAL | \$10,000.00 | \$0.00 | \$0.00 |
| 3-5330-195-192- | ADDITIONAL RESPONSIBILITY | \$0.00 | \$0.00 | \$10,000.00 |
| 3-5330-195-196- | STAFF DEVELOPMENT PARTICIPATION PAY | \$20,700.00 | \$0.00 | \$13,500.00 |
| 3-5330-195-211- | SOCIAL SECURITY MATCHING | \$2,436.76 | \$0.00 | \$1,986.86 |
| 3-5330-195-221- | STATE RETIREMENT MATCHING | \$7,704.74 | \$0.00 | \$6,362.65 |
| 3-5330-195-232- | WORKER'S COMPENSATION | \$337.69 | \$0.00 | \$318.50 |
| 3-5330-195-312- | WORKSHOPS/ALLOWABLE TRAVEL | \$4,600.00 | \$0.00 | \$8,168.40 |
| 3-8100-195-392- | INDIRECT COST | \$919.81 | \$0.00 | \$5,042.59 |
| | Total Federal Grants Fund | \$47,849.00 | \$0.00 | \$47,849.00 |



PRC 201

ARP – ESSER III – Robotics Grant

These competitive grant funds are intended to promote evidenced-based, after-school programs for robotics education and competition, motivate students to pursue education and career opportunities in science, technology, engineering, and mathematics while building critical life and work-related skills, and to reengage students and remediate learning loss resulting from the COVID-19 pandemic.

Funds shall be used for any of the following purposes: a) Establishing a relationship with a robotics partner. b) Purchasing robotics kits. c) Providing stipends for coaches. d) Making payments associated with participation in a robotics league or robotics competition. e) Paying fees incurred as part of the administration of a robotics team.

Funds are available through September 30, 2024.

| PRC 201 - ESSER III Robotics Grant | | | | |
|------------------------------------|----------------------------------|-------------------|--------------------|------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-201-000- | REVENUE | \$0.00 | \$0.00 | (\$36,758.00) |
| | Total Revenue | \$0.00 | \$0.00 | (\$36,758.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5350-201-163- | SUBSTITUTE PAY - STAFF DEV. | \$0.00 | \$0.00 | \$598.25 |
| 3-5350-201-192- | ADDITIONAL RESPONSIBILITY STIP | \$0.00 | \$0.00 | \$12,000.00 |
| 3-5350-201-211- | EMPLOYER'S SOC SEC - REGULAR | \$0.00 | \$0.00 | \$963.77 |
| 3-5350-201-221- | EMPLOYER'S RETIREMENT - REGULA | \$0.00 | \$0.00 | \$2,940.00 |
| 3-5350-201-232- | EMPLOYER'S WORKERS' COMP INS | \$0.00 | \$0.00 | \$125.98 |
| 3-5350-201-333- | FIELD TRIPS | \$0.00 | \$0.00 | \$6,356.24 |
| 3-5350-201-361- | MEMBERSHIP DUES AND FEES | \$0.00 | \$0.00 | \$2,000.00 |
| 3-5350-201-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$7,900.00 |
| 3-8100-201-392- | INDIRECT COST | \$0.00 | \$0.00 | \$3,873.76 |
| | Total Federal Grants Fund | \$0.00 | \$0.00 | \$36,758.00 |



PRC 203

ARP – ESSER III – Teacher Bonuses

These funds provided a one-time, lump sum bonus of \$1,000 to every qualifying teacher. “Qualifying teacher” is defined as State funded teachers and instructional support personnel, and who participated in one or more trainings between March 12, 2020 and January 1, 2022 that addressed the mitigation of COVID-19 in public schools, learning loss resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic. The bonuses awarded do not apply to any teacher no longer employed as a teacher due to resignation, dismissal, reduction in force, death, or retirement or whose last workday was prior to January 1, 2022.

The period of availability of these funds ended June 30, 2022.

| PRC 203 - ESSER III School Improvement | | | | |
|--|--------------------------|--------------------------|-------------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-203-000- | REVENUE | (\$20,022,764.00) | (\$1,727,170.32) | |
| | Total Revenue | (\$20,022,764.00) | (\$1,727,170.32) | |
| Paid by Federal Grants Fund | | | | |
| 3-5110-203-180- | TEACHER BONUS PAY | \$922,000.00 | \$865,000.00 | |
| 3-5110-203-211- | SOCIAL SECURITY MATCHING | \$70,533.00 | \$65,636.85 | |
| 3-5113-203-180- | TEACHER BONUS PAY | \$1,000.00 | \$1,000.00 | |
| 3-5113-203-211- | SOCIAL SECURITY MATCHING | \$76.50 | \$76.50 | |
| 3-5120-203-180- | TEACHER BONUS PAY | \$104,000.00 | \$96,500.00 | |
| 3-5120-203-211- | SOCIAL SECURITY MATCHING | \$7,956.00 | \$7,382.23 | |
| 3-5130-203-180- | TEACHER BONUS PAY | \$241,000.00 | \$170,000.00 | |
| 3-5130-203-211- | SOCIAL SECURITY MATCHING | \$18,436.50 | \$12,928.49 | |
| 3-5210-203-180- | TEACHER BONUS PAY | \$228,000.00 | \$186,500.00 | |
| 3-5210-203-211- | SOCIAL SECURITY MATCHING | \$17,442.00 | \$14,267.26 | |
| 3-5230-203-180- | TEACHER BONUS PAY | \$7,000.00 | \$7,000.00 | |
| 3-5230-203-211- | SOCIAL SECURITY MATCHING | \$535.50 | \$535.50 | |
| 3-5240-203-180- | TEACHER BONUS PAY | \$59,000.00 | \$24,000.00 | |
| 3-5240-203-211- | SOCIAL SECURITY MATCHING | \$4,513.50 | \$1,836.00 | |
| 3-5250-203-180- | TEACHER BONUS PAY | \$1,000.00 | \$1,000.00 | |
| 3-5250-203-211- | SOCIAL SECURITY MATCHING | \$76.50 | \$76.50 | |
| 3-5260-203-180- | TEACHER BONUS PAY | \$36,000.00 | \$20,000.00 | |
| 3-5260-203-211- | SOCIAL SECURITY MATCHING | \$2,754.00 | \$1,530.00 | |

Budget Resource Document – 2022-23

| | | | |
|-----------------|----------------------------------|-----------------------|-----------------------|
| 3-5270-203-180- | TEACHER BONUS PAY | \$43,000.00 | \$32,000.00 |
| 3-5270-203-211- | SOCIAL SECURITY MATCHING | \$3,289.50 | \$2,448.00 |
| 3-5310-203-180- | TEACHER BONUS PAY | \$11,000.00 | \$10,500.00 |
| 3-5310-203-211- | SOCIAL SECURITY MATCHING | \$841.50 | \$803.24 |
| 3-5320-203-180- | TEACHER BONUS PAY | \$35,000.00 | \$21,000.00 |
| 3-5320-203-211- | SOCIAL SECURITY MATCHING | \$2,677.50 | \$1,606.50 |
| 3-5330-203-180- | TEACHER BONUS PAY | \$39,000.00 | \$39,000.00 |
| 3-5330-203-211- | SOCIAL SECURITY MATCHING | \$2,983.50 | \$2,983.50 |
| 3-5810-203-180- | TEACHER BONUS PAY | \$44,000.00 | \$44,000.00 |
| 3-5810-203-211- | SOCIAL SECURITY MATCHING | \$3,366.00 | \$3,366.00 |
| 3-5830-203-180- | TEACHER BONUS PAY | \$80,000.00 | \$79,500.00 |
| 3-5830-203-211- | SOCIAL SECURITY MATCHING | \$6,120.00 | \$6,081.75 |
| 3-5840-203-180- | TEACHER BONUS PAY | \$0.00 | \$0.00 |
| 3-5840-203-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 |
| 3-5860-203-180- | TEACHER BONUS PAY | \$10,000.00 | \$8,000.00 |
| 3-5860-203-211- | SOCIAL SECURITY MATCHING | \$765.00 | \$612.00 |
| 3-8200-203-399- | UNBUDGETED FUNDS | \$19,397.50 | \$0.00 |
| | Total Federal Grants Fund | \$2,022,764.00 | \$1,727,170.32 |



PRC 205

ARP – ESSER III – Driver Training

These funds were allotted to support driver education programs and aid in reducing a backlog of student applicants due to the COVID-19 pandemic. Funds shall be used for salary and fringe expenses incurred by LEA and/or contract instructors in delivering class instruction or associated duties, or other operational costs associated with the driver’s education program.

Funds are available through September 30, 2024.

| PRC 205 - ESSER III Drivers Education | | | | |
|--|----------------------------------|---------------------|---------------------|------------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Estimated Revenue | | | | |
| 3-3600-205-000- | REVENUE | (\$7,108.00) | (\$7,018.00) | \$0.00 |
| 3-3600-205-000- | REVENUE-CARRYOVER | \$0.00 | \$0.00 | (\$90.00) |
| | Total Revenue | (\$7,108.00) | (\$7,018.00) | (\$90.00) |
| Paid by Federal Grants Fund | | | | |
| 3-5110-205-311- | CONTRACTED SERVICES | \$7,108.00 | \$7,018.00 | \$90.00 |
| | Total Federal Grants Fund | \$7,108.00 | \$7,018.00 | \$90.00 |

Detail on Program Report Codes (PRC's)

found only in the

Enterprise Fund



PRC 035

School Nutrition Program

Our Mission...Advancing good nutrition for all children to provide comfort during this pandemic and beyond. We work to prevent food insecurity and to nourish the hearts, minds and souls of Buncombe County Schools Students.

The 2022-2023 school year brings a return to traditional meal service and meal payments. Buncombe County Schools Nutrition Department returns to the National School Lunch and Breakfast Program. We are pleased that we are returning to face-to-face meal service and dining with the students of Buncombe County. We are also excited to share that we are returning to two entree choices, one of which will be a plant-based vegetarian option.

2022-2023 temporary reimbursement rates are set to help offset the higher costs of goods and services to our program. During the Pandemic of 2020-2021 we were proud that we were able to develop financial management guidelines that supported our program's operational goals and complied with regulations. Looking back for a moment, on March 16, 2020, we became the largest "to-go" food service organization in Western North Carolina. We pivoted quickly and continued to provide meals with nutrition integrity and cost controls in place. During the pandemic service, we were able to serve breakfast and lunch at no cost.

This budget year, we return to paid, reduced, and free meals. This return to generating our program revenue will be directly affected by meal participation and the sale of a la carte items. Parents will begin paying for meals or qualifying for reduced or free meals. The State of North Carolina Legislators has allotted a dollar amount to cover the cost of reduced meals. Buncombe County Schools has elected to continue serving breakfast at no cost for this school year. We will face this challenge by managing our program efficiently and effectively.

School Nutrition's primary source of revenue is based on meals served. Reimbursement money will come from The United States Department of Agriculture, based on participation in the National School Lunch and Breakfast Program. Currently, the daily reimbursement for the National School Lunch and Breakfast program is \$ 7.16 and the reimbursement for the Seamless Summer Option meals is \$6.08 per day. Buncombe County Schools Nutrition has been approved for ARAM (At Risk Supper Program); we have named these meals BASS (Buncombe Afterschool Super Snacks) to remove the stigma of the word at risk from the marketing toolkit. We are working to expand our BASS program this school year. Additionally, the sale of a la carte items will play an important role in generating income for our program.

In 2021-2022, Buncombe County School Nutrition served 2,260,981 NSLP (National School Lunch Program) meals, and 1,450,276 NBP (National Breakfast Meals) meals, and we served 20,289 BASS (Buncombe Afterschool Super Snacks).

Budget Resource Document for 2022-23

Last school year Buncombe Schools Nutrition received \$165,124.00 from ESSER Funds which allowed us to pay retention and recruitment incentives twice during the school year. We are pleased to report that, as of this date, we have sufficient staff to operate our program.

Beginning with the 2021-22 school year, the indirect cost rate that School Nutrition pays will be 8%. The indirect cost will not be paid if the program has less than two months operating balance.

The following Key Performance Indicators will be measured monthly to ensure effective program management:

- Food Cost
- Labor Cost
- Supply Cost
- Meals Per Labor Hour
- Inventory Turnover Rate

Program objectives are:

- Community Engagement – YMCA, CROP WALK, North Carolina Hunger Initiative, No Kid Hungry, BCS Foundation Scholarship, Verner, Head Start Program, Valley Daycare, Swannanoa Valley Daycare, Homework Diner, ASAP (Appalachian Sustainable Agriculture Program), WNC Food Justice Committee, Buncombe County EOC – Food Committee, School Health Advisory Council
- Health and Safety - PPE and Safety Equipment - Prioritizing non-skid shoes
- Implement more wellness activities emphasizing the importance of fresh fruits and vegetables in the diet. Produce Fairs and instruments to reach students, teaching the value of fresh fruits and vegetables.
- Procurement - purchase and maintain vehicles to supply Summer Food Service Meals in the community. (Long-term goal)
- Procurement - replace older equipment with new energy-efficient equipment. (Long-term goal)
- Procurement – procure quality foods and nutritionally sound menu items following Local, State, and Federal Procurement Regulations
- Professional Development - continued involvement in the School Nutrition Association at the Local, State, and Federal levels.
- Professional Development for all employees to keep our employees highly skilled and prepared for their jobs.
- Promote local foods and have more financial resources to purchase from local farmers.

I would like to note that at this time we cannot forecast how the weather and virtual days will affect us. On virtual days School Nutrition will incur expenses but will not generate revenue. The weather and virtual days will impact us this school year more than in the past because the days do not have to be made up. Days with expenses and no revenue can affect the bottom line adversely.

Buncombe Schools Nutrition accepts the challenges of maintaining and increasing participation, providing low-cost, high-quality meals to our students, working to meet our KPIs, and recruiting and retaining a strong labor pool.

Budget Resource Document for 2022-23

This budget includes NET OPEB liability GASB 75, which is not a part of School Nutrition Operating Balance but is required by Local Government Commission, to be reported in the School Nutrition's budget and financial statements.

| PRC 035 - School Nutrition Fund | | | | |
|---|--|--------------------------|--------------------------|--------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| School Nutrition Fund Revenue | | | | |
| 5-3811-035-000- | USDA GRANTS-REGULAR | (\$14,101,078.47) | (\$14,156,564.63) | (\$14,101,078.47) |
| 5-3814-035-000- | SUPER SUMMER MEALS PROGRAM RE | (\$1,607,257.11) | (\$416,550.54) | (\$1,607,257.11) |
| 5-3815-035-000- | USDA GRANTS-COMMODITIES USED | (\$600,939.04) | (\$1,133,201.41) | (\$600,939.04) |
| 5-3816-035-000- | REVENUE-FRESH FRUIT AND VEGETABL | (\$120,000.00) | (\$162,180.84) | (\$120,000.00) |
| 5-3817-035-000- | USDA GRANTS-CHILD AND ADULT DAY C | (\$34,036.11) | (\$43,669.80) | (\$34,036.11) |
| 5-4316-035-000- | SALES-LUNCH-ADULT | (\$54,869.70) | (\$63,212.75) | (\$54,869.70) |
| 5-4318-035-000- | SUPPLEMENTAL SALES | (\$12,896.18) | (\$362,059.61) | (\$12,896.18) |
| 5-4321-035-000- | CATERED BREAKFASTS | (\$64,207.18) | (\$75,761.90) | (\$64,207.18) |
| 5-4322-035-000- | CATERED LUNCHES | (\$100,000.00) | (\$167,266.69) | (\$100,000.00) |
| 5-4324-035-000- | CATERED SUPPLEMENTS | (\$20,070.52) | (\$23,695.19) | (\$20,070.52) |
| 5-4341-035-000- | STATE REIMBURSEMENT KINDERG | \$0.00 | (\$1,247.60) | \$0.00 |
| 5-4450-035-000- | INTEREST EARNED ON INVESTME | (\$5,568.40) | (\$9,869.93) | (\$5,568.40) |
| 5-4490-035-000- | OTHER LOCAL REVENUE | \$0.00 | (\$1,085.37) | (\$5,000.00) |
| 5-4820-035-000- | PROCEEDS FROM DISPOSITION OF ASS | \$0.00 | (\$33.75) | \$0.00 |
| 5-4890-035-000- | HUSSC GRANT FUNDS | (\$5,000.00) | \$0.00 | \$0.00 |
| 5-4921-035-000- | TRANSFER FROM THE STATE PUB | (\$96,740.65) | (\$116,624.13) | (\$96,740.65) |
| 5-4922-035-000- | TRANSFER FROM THE LOCAL CUR | (\$65,000.00) | (\$14,928.13) | (\$65,000.00) |
| | Total School Nutrition Fund Revenue | (\$16,887,663.36) | (\$16,747,952.27) | (\$16,887,663.36) |
| School Nutrition Fund Appropriations | | | | |
| 5-7200-035-113- | DIRECTOR SALARY | \$0.00 | \$81,487.56 | \$0.00 |
| 5-7200-035-151- | SCHOOL NUTRITION OFFICE PERS | \$175,000.00 | \$118,258.92 | \$175,000.00 |
| 5-7200-035-152- | SCHOOL NUTRITION FINANCIALS | \$54,000.00 | \$46,211.88 | \$54,000.00 |
| 5-7200-035-153- | SCHOOL NUTRITION SUPERVISORS | \$200,000.00 | \$189,575.72 | \$200,000.00 |
| 5-7200-035-165- | SUBSTITUTE FOR S N ASSISTAN | \$8,419.00 | \$0.00 | \$8,419.00 |
| 5-7200-035-171- | SCHOOL NUTRITION WAREHOUSE/D | \$61,205.53 | \$0.00 | \$61,205.53 |
| 5-7200-035-174- | SCHOOL NUTRITION ASSISTANT PA | \$1,842,583.28 | \$0.00 | \$1,842,583.28 |
| 5-7200-035-176- | SCHOOL NUTRITION MANAGER PAY | \$1,021,489.68 | \$0.00 | \$1,021,489.68 |
| 5-7200-035-181- | SCHOOL NUTRITION ADMIN/OFFIC | \$420,000.00 | \$48,396.96 | \$420,000.00 |
| 5-7200-035-184- | SCHOOL NUTRITION ADMIN/OFFIC | \$44,085.79 | \$12,628.08 | \$44,085.79 |
| 5-7200-035-185- | BONUS LEAVE PAYOUT | \$8,220.00 | \$9.18 | \$8,220.00 |
| 5-7200-035-188- | ANNUAL LEAVE PAYOUT-SCHOOL N | \$75,000.00 | (\$10,202.99) | \$75,000.00 |
| 5-7200-035-189- | SHORT TERM DISABILITY - FIRST 6 MTHS | \$2,836.36 | \$0.00 | \$2,836.36 |
| 5-7200-035-199- | OVERTIME - SCHOOL NUTRITION | \$15,768.58 | \$1,043.52 | \$15,768.58 |
| 5-7200-035-211- | EMPLOYER'S SOC SECURITY-S N | \$272,921.25 | \$36,992.71 | \$272,921.25 |
| 5-7200-035-221- | EMPLOYER'S RET CONTRIB -S N | \$850,000.00 | \$116,823.36 | \$850,000.00 |
| 5-7200-035-223- | PENSION EXPENSE | \$2,000,000.00 | \$0.00 | \$2,000,000.00 |
| 5-7200-035-231- | EMPLOYER-PAID HEALTH IN-S N | \$850,000.00 | \$56,303.30 | \$850,000.00 |
| 5-7200-035-232- | WORKERS' COMP-SCHOOL NUTRITI | \$950,000.00 | \$9,322.20 | \$950,000.00 |
| 5-7200-035-233- | EMPLOYER'S UNEMPLOYMENT INS | \$1,832.08 | \$1,160.32 | \$1,832.08 |
| 5-7200-035-311- | CONTRACTED SERVICES-SCHOOL N | \$85,000.00 | \$0.00 | \$85,000.00 |
| 5-7200-035-312- | WORKSHOP EXPENSE-SCHOOL NUTRIT | \$11,077.26 | \$12,220.60 | \$11,077.26 |
| 5-7200-035-314- | PRINTING-SCHOOL NUTRITION AD | \$7,000.00 | \$4,118.56 | \$7,000.00 |
| 5-7200-035-326- | CONTRACTED REPAIRS - EQUIPMENT | \$10,000.00 | \$1,199.98 | \$10,000.00 |
| 5-7200-035-332- | TRAVEL REIMBURSEMENT | \$20,000.00 | \$229.94 | \$20,000.00 |
| 5-7200-035-342- | POSTAGE-SCHOOL NUTRITION ADM | \$100.00 | \$0.00 | \$100.00 |

Budget Resource Document for 2022-23

| | | | | |
|-----------------|--------------------------------------|----------------|----------------|----------------|
| 5-7200-035-344- | PHONE-SN MANAGER-SUM MEAL PRG | \$345.28 | \$0.00 | \$345.28 |
| 5-7200-035-361- | MEMBERSHIP DUES - SCHOOL NUTRITIO | \$3,222.00 | \$3,282.00 | \$3,222.00 |
| 5-7200-035-411- | SUPPLIES AND MATERIALS | \$210,000.00 | \$105.00 | \$210,000.00 |
| 5-7200-035-418- | COMPUTER SOFTWARE AND SUPPLIES | \$100,000.00 | \$0.00 | \$100,000.00 |
| 5-7200-035-422- | SCHOOL NUTRITION-REPAIR PART | \$100,000.00 | \$3,561.89 | \$100,000.00 |
| 5-7200-035-423- | SCHOOL NUTRITION-GAS | \$10,000.00 | \$7,707.67 | \$10,000.00 |
| 5-7200-035-424- | SCHOOL NUTRITION-OIL | \$119.17 | \$158.84 | \$119.17 |
| 5-7200-035-425- | SCHOOL NUTRITION-TIRES | \$0.00 | \$837.40 | \$0.00 |
| 5-7200-035-451- | FOOD PURCHASES | \$5,386,525.59 | \$5,494,650.68 | \$5,386,525.59 |
| 5-7200-035-452- | USDA COMMODITY FOODS | \$375,000.00 | \$853,572.08 | \$375,000.00 |
| 5-7200-035-453- | FOOD PROCESSING SUPPLIES | \$650,000.00 | \$420,185.83 | \$650,000.00 |
| 5-7200-035-459- | OTHER FOOD PURCHASES | \$450,000.00 | \$0.00 | \$450,000.00 |
| 5-7200-035-462- | COMPUTER EQUIPMENT - INVENTORIED | \$45,000.00 | \$0.00 | \$45,000.00 |
| 5-7200-035-541- | CAPITALIZED NON-COMPUTER EQUIPME | \$25,912.51 | \$0.00 | \$25,912.51 |
| 5-7200-035-571- | DEPRECIATION-SCHOOL NUTRITIO | \$45,000.00 | \$0.00 | \$45,000.00 |
| 5-7201-035-174- | SALARY - CAFETERIA WORKERS | \$0.00 | \$690.80 | \$0.00 |
| 5-7201-035-176- | SCHOOL NUTRITION MANAGER PAY | \$0.00 | \$3,062.81 | \$0.00 |
| 5-7201-035-184- | LONGEVITY-SCHOOL NUTRITION M | \$0.00 | \$851.21 | \$0.00 |
| 5-7201-035-199- | OVERTIME FOR S N MANAGER | \$0.00 | \$148.11 | \$0.00 |
| 5-7201-035-211- | EMPLOYER'S SOC SECURITY | \$0.00 | \$361.24 | \$0.00 |
| 5-7201-035-221- | EMPLOYER'S RET CONTRIBUTION | \$0.00 | \$1,015.60 | \$0.00 |
| 5-7201-035-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$1,826.86 | \$0.00 |
| 5-7201-035-232- | WORKERS COMPENSATION | \$0.00 | \$48,145.32 | \$0.00 |
| 5-7201-035-332- | MILEAGE REIMBURSEMENT-SCHOOL | \$0.00 | \$11,188.64 | \$0.00 |
| 5-7201-035-344- | PHONE-SN MANAGER-SUM MEAL PRG | \$0.00 | \$378.26 | \$0.00 |
| 5-7202-035-165- | SUBSTITUTE - NON-TEACHING | \$0.00 | \$4,764.07 | \$0.00 |
| 5-7202-035-174- | SCHOOL NUTRITION ASSISTANT PA | \$0.00 | \$1,867,553.99 | \$0.00 |
| 5-7202-035-176- | MANAGER SALARY | \$0.00 | \$979,357.46 | \$0.00 |
| 5-7202-035-181- | LOCAL SUPPLEMENT-SCHOOL NUTR | \$0.00 | \$295,590.38 | \$0.00 |
| 5-7202-035-184- | LONGEVITY-SCHOOL NUTRITION W | \$0.00 | \$27,089.59 | \$0.00 |
| 5-7202-035-185- | BONUS LEAVE PAYOFF | \$0.00 | \$89.88 | \$0.00 |
| 5-7202-035-188- | ANNUAL LEAVE PAYOUT-SCHOOL N | \$0.00 | \$13,534.36 | \$0.00 |
| 5-7202-035-189- | SHORT TERM DISABILITY - FIRST 6 MTHS | \$0.00 | \$7,650.96 | \$0.00 |
| 5-7202-035-199- | OVERTIME FOR S N ASSISTANT | \$0.00 | \$14,445.95 | \$0.00 |
| 5-7202-035-211- | EMPLOYER'S SOC SECURITY | \$0.00 | \$232,223.12 | \$0.00 |
| 5-7202-035-221- | EMPLOYER'S RET CONTRIBUTION | \$0.00 | \$652,635.78 | \$0.00 |
| 5-7202-035-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$772,890.37 | \$0.00 |
| 5-7202-035-232- | WORKERS COMPENSATION | \$0.00 | \$109,507.37 | \$0.00 |
| 5-7204-035-311- | CONTRACTED SERVICES-SCHOOL N | \$0.00 | \$57,700.74 | \$0.00 |
| 5-7204-035-326- | CONTRACT MAINTENANCE/REPAIR | \$0.00 | \$6,093.25 | \$0.00 |
| 5-7204-035-411- | SUPPLIES AND MATERIALS | \$0.00 | \$62,666.66 | \$0.00 |
| 5-7204-035-451- | FOOD PURCHASES | \$0.00 | (\$15,245.69) | \$0.00 |
| 5-7204-035-453- | FOOD PROCESSING SUPPLIES | \$0.00 | \$7,103.81 | \$0.00 |
| 5-7204-035-462- | INVENTORIED EQUIPMENT-SCHOOL | \$0.00 | \$47,575.64 | \$0.00 |
| 5-7204-035-541- | CAPITALIZED NON-COMPUTER EQUIPME | \$0.00 | \$0.00 | \$0.00 |
| 5-7204-035-551- | VEHICLES PURCHASE | \$0.00 | \$0.00 | \$0.00 |
| 5-7204-035-571- | DEPRECIATION-CHILD NUTRITION EQUIP | \$0.00 | \$138,043.30 | \$0.00 |

Budget Resource Document for 2022-23

| | | | | |
|---|----------------------------------|------------------------|------------------------|------------------------|
| 5-7205-035-171- | SCHOOL NUTRITION WAREHOUSE/D | \$0.00 | \$60,497.87 | \$0.00 |
| 5-7205-035-181- | LOCAL SUPPLEMENT FOR SN WAREHO | \$0.00 | \$6,501.60 | \$0.00 |
| 5-7205-035-199- | SN WAREHOUSE/DELIVERY WORKER | \$0.00 | \$291.16 | \$0.00 |
| 5-7205-035-211- | EMPLOYER'S SOC SECURITY | \$0.00 | \$4,747.06 | \$0.00 |
| 5-7205-035-221- | EMPLOYER'S RET CONTRIBUTION | \$0.00 | \$15,452.62 | \$0.00 |
| 5-7205-035-231- | EMPLOYER-PAID HEALTH INSURANCE | \$0.00 | \$14,037.84 | \$0.00 |
| 5-7205-035-232- | WORKERS COMPENSATION | \$0.00 | \$3,390.96 | \$0.00 |
| 5-7205-035-422- | REPAIR PARTS AND MAINTENANCE | \$0.00 | \$75,079.79 | \$0.00 |
| 5-7206-035-451- | FOOD PURCHASES - FRESH FRUIT-VEG | \$0.00 | \$130,088.80 | \$0.00 |
| 5-8100-035-392- | INDIRECT COSTS-SCHOOL NUTRIT | \$500,000.00 | \$465,739.99 | \$500,000.00 |
| 5-8100-035-472- | SALES TAX REFUND | \$0.00 | (\$11,991.25) | \$0.00 |
| Total School Nutrition Fund Appropriations | | \$16,887,663.36 | \$13,622,617.47 | \$16,887,663.36 |

Detail on Program Report
Codes (PRC's)

found only in the

Childcare Program Fund



PRC 429 Childcare Program

Buncombe County Schools provides top-quality preschool programs through its collaboration with the district’s CTE classrooms on the high school campuses. Families benefit from caring, affordable solutions for early childhood education while preparing high school students to take the lead in the field. High school students learn to nurture young children through their CTE classes and direct experience in five-star preschools.

| PRC 429 Childcare Program | | | | |
|-----------------------------|----------------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 7-4210-429-000 | REVENUE - CHILDCARE TUITION FEES | \$0.00 | \$0.00 | (\$273,000.00) |
| | | \$0.00 | \$0.00 | (\$273,000.00) |
| Total Appropriations | | | | |
| 7-7110-429-141 | CHILDCARE LEAD/ASST | \$0.00 | \$0.00 | \$144,600.00 |
| 7-7110-429-181 | CHILDCARE LEAD/ASST LOCAL SUPPLE | \$0.00 | \$0.00 | \$15,573.00 |
| 7-7110-429-184 | CHILDCARE LONGEVITY | \$0.00 | \$0.00 | \$1,559.00 |
| 7-7110-429-211 | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$12,373.00 |
| 7-7110-429-221 | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$39,624.00 |
| 7-7110-429-231 | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$41,653.00 |
| 7-7110-429-232 | WORKERS COMPENSATION | \$0.00 | \$0.00 | \$1,618.00 |
| 7-7110-429-311 | CHILDCARE CONTRACTED SERVICES | \$0.00 | \$0.00 | \$6,000.00 |
| 7-7110-429-411 | CHILDCARE SUPPLIES | \$0.00 | \$0.00 | \$4,000.00 |
| 7-7110-429-429 | CHILDCARE FOOD PURCHASES | \$0.00 | \$0.00 | \$6,000.00 |
| | Total Appropriations | \$0.00 | \$0.00 | \$273,000.00 |

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

found only in the

Other Specific Revenue Fund



PRC 000

Reimbursements Used to Support Other Programs

The legislation passed by the General Assembly specified that reimbursements, including indirect cost payments, as well as fees for actual costs and tuition, should be accounted for in a fund other than the Local Current Expense Fund. Because reimbursements, fees for actual costs, and tuition have already been “earned” by spending the amounts being reimbursed or charged, that revenue, when received, is available to support other expenditures. While there have been legislative efforts to change how this fund operates, none have passed.

| PRC 000 - Reimbursements Used to Support Other Programs | | | | |
|---|--|-------------------------|-------------------------|-------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4215-000-000- | OUT OF DISTRICT TUITION FEES | \$0.00 | (\$152,559.93) | \$0.00 |
| 8-4216-000-000- | PROCESSING FEE FOR STUDENT TRANSFERS | \$0.00 | (\$65,753.50) | \$0.00 |
| 8-4420-000-000- | USE OF BUILDING FEES | (\$194,850.00) | (\$304,366.71) | (\$90,000.00) |
| 8-4450-000-000- | INTEREST EARNED | \$0.00 | (\$192.09) | \$0.00 |
| 8-4490-000-000- | OTHER LOCAL REVENUE | \$0.00 | (\$1,856.42) | \$0.00 |
| 8-4880-000-000- | INDIRECT COSTS ALLOCATED | (\$1,161,612.00) | (\$3,527,977.73) | (\$1,298,938.00) |
| 8-4890-000-000- | REVENUE | \$0.00 | \$11.17 | \$0.00 |
| 8-4910-000-000- | APPROPRIATED FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| | Total Revenue | (\$1,356,462.00) | (\$4,052,695.21) | (\$1,388,938.00) |
| Additional Revenue | | | | |
| 8-4890-034-000- | AIG - COLLEGE BOARD REIMBURSEMENT | (\$4,900.00) | (\$4,900.00) | \$0.00 |
| 8-4450-500-000- | FLEX BENEFIT ACCOUNT INTEREST EARNED | \$0.00 | \$3,020.33 | (\$3,000.00) |
| 8-4450-894-000- | INTEREST EARNING | \$0.00 | (\$10,615.28) | \$0.00 |
| 8-4820-802-000- | SALE OF SCRAP BY MAINTENANCE | \$0.00 | (\$1,630.08) | \$0.00 |
| | Total Additional Revenue | (\$4,900.00) | (\$14,125.03) | (\$3,000.00) |
| | Total Revenue | (\$1,361,362.00) | (\$4,066,820.24) | (\$1,391,938.00) |
| 8-6401-015-373- | PROPERTY INSURANCE FOR TECHNOLOGY | \$0.00 | \$210.00 | \$0.00 |
| 8-6401-015-411- | SUPPLIES AND MATERIALS | \$0.00 | (\$46.00) | \$0.00 |
| 8-5260-034-192- | STIPEND - AP SUMMER INSTITUTE | \$4,900.00 | \$4,900.00 | \$0.00 |
| 8-5260-034-211- | FICA - AP SUMMER INSTITUTE | \$375.00 | \$374.83 | \$0.00 |
| 8-5260-034-221- | RETIREMENT - AP SUMMER INSTITUTE | \$1,063.00 | \$1,062.32 | \$0.00 |
| 8-6610-500-000- | FLEX BENEFIT ACCOUNT FEES | \$0.00 | \$0.00 | \$3,000.00 |
| 8-5260-034-232- | WORKER'S COMP | \$74.00 | \$74.30 | \$0.00 |
| 8-6530-802-321- | PUBLIC UTILITIES-ELECTRICITY | \$750,253.00 | \$742,824.54 | \$1,045,056.00 |
| 8-6540-802-311- | CUSTODIAL CONTRACTED SERVICES - POOL | \$12,825.00 | \$12,825.00 | \$18,360.00 |
| 8-6540-802-411- | CUSTODIAL SUPPLIES - POOL | \$847.00 | \$847.23 | \$1,000.00 |
| 8-6580-802-311- | CONTRACTED SERVICES | \$86,276.00 | \$67,870.92 | \$70,000.00 |
| 8-6580-802-326- | MAINT. CONTR. SERVICES REPAIR-EQUIP AQUA | \$7,800.00 | \$7,800.00 | \$7,800.00 |
| 8-6580-802-422- | REPAIR PARTS | \$8,102.00 | \$7,031.81 | \$7,000.00 |
| | Total Misc Expenses | \$872,515.00 | \$845,774.95 | \$1,152,216.00 |



PRC 026

Family Resource Center

The Buncombe County Schools Family Resource Center provides essential support services to McKinney-Vento students and families. Families and students can receive support for the following services: housing referrals, food stamp and Medicaid applications, tutoring, food bags, hygiene products, diapers, wipes, formula, school supplies, clothing, and household items. The center uses holistic, integrated strategies to provide direct services as well as act as a convener of available support services. Our “One Stop” strategy reduces barriers to services, better enabling access to critical support needed to improve quality of life for our students and families.

| PRC 026 - Family Resource Center | | | | |
|----------------------------------|--|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-026-000- | REVENUE | (\$40,949.05) | (\$30,330.99) | (\$18,114.44) |
| | | (\$40,949.05) | (\$30,330.99) | (\$18,114.44) |
| Total Appropriations | | | | |
| 8-5320-026-151- | FAMILY RESOURCE CENTER - BOOKKEEPER | \$7,046.00 | \$2,198.24 | \$9,147.00 |
| 8-5320-026-181- | FAMILY RESOURCE CENTER - LOCAL SUPPLEM | \$759.00 | \$25.14 | \$0.00 |
| 8-5320-026-184- | LONGEVITY | \$0.00 | \$0.00 | \$412.00 |
| 8-5320-026-211- | SOCIAL SECURITY MATCHING | \$597.00 | \$170.08 | \$732.00 |
| 8-5320-026-221- | STATE RETIREMENT MATCHING | \$1,784.00 | \$45.89 | \$0.00 |
| 8-5320-026-231- | HEALTH INSURANCE MATCHING | \$2,332.00 | \$0.00 | \$0.00 |
| 8-5320-026-232- | WORKERS' COMPENSATION | \$78.00 | \$17.50 | \$95.00 |
| 8-5320-026-311- | FAMILY RESOURCE CENTER - CONTRACTED SE | \$2,019.00 | \$2,018.99 | \$2,000.00 |
| 8-5320-026-362- | BANK SERVICE CHARGES - FAMILY RESOURC | \$252.00 | \$368.75 | \$250.00 |
| 8-5320-026-411- | FAMILY RESOURCE CENTER - SUPPLIES | \$10,000.00 | \$5,084.40 | \$5,478.44 |
| 8-5320-026-422- | REPAIR PARTS, MATERIALS & LABO | \$900.00 | \$895.73 | \$0.00 |
| 8-5320-026-423- | GAS/DIESEL FUEL | \$1,281.00 | \$1,391.83 | \$0.00 |
| 8-5320-026-459- | FAMILY RESOURCE CENTER - FOOD | \$13,901.05 | \$0.00 | \$0.00 |
| | Total Appropriations | \$40,949.05 | \$12,216.55 | \$18,114.44 |



PRC 035

School Nutrition Program

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

The School Nutrition Program has miscellaneous charges in Fund 8, including the cost of phone lines and bank service charges.

| PRC 035 - School Nutrition Program | | | | |
|------------------------------------|---------------------------------------|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-035-000- | REVENUE | \$0.00 | \$0.00 | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Appropriations | | | | |
| 8-7200-035-175- | TRANSPORTATION SALARY | \$3,100.00 | \$2,147.50 | \$3,100.00 |
| 8-7200-035-186- | SHORT TERM DISABILITY | \$892.00 | \$892.02 | \$0.00 |
| 8-7200-035-211- | SOCIAL SECURITY MATCHING | \$66.00 | \$65.94 | \$0.00 |
| 8-7200-035-232- | WORKERS COMPENSATION PREMIUMS | \$170.00 | \$152.15 | \$170.00 |
| 8-7200-035-311- | CONTRACTED SERVICES | \$448.00 | \$0.00 | \$550.00 |
| 8-7200-035-341- | SCHOOL NUTRITION PHONE LINES | \$7,350.00 | \$7,223.27 | \$7,780.00 |
| 8-7200-035-344- | SCHOOL NUTRITION CELL PHONES | \$5,550.00 | \$5,295.89 | \$5,000.00 |
| 8-7200-035-362- | BANK SERVICE CHARGES-SCHOOL NUTRITION | \$12,994.00 | \$4,516.51 | \$13,970.00 |
| 8-8400-035-715- | TRANSFER TO SCHOOL NUTRITION FUND | \$40,000.00 | \$0.00 | \$40,000.00 |
| | Total Appropriations | \$70,570.00 | \$20,293.28 | \$70,570.00 |



PRC 061

Reservations of 2013-14 Instructional Supply Allocation for Textbooks

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

No funds will be spent in Fund 8 PRC 061 because it functions purely as a reserve. No cash was transferred from the Local Current Expense Fund (Fund 2) to the Other Restricted Revenue Fund (Fund 8) because when they are made actual expenditures will be made from Fund 2.

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.

| PRC 061 - Reservations of Instructional Supply Allotments for Textbooks | | | | |
|--|-----------------------------|-----------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-061-000- | LOCAL REVENUE - TEXTBOOKS | (\$121,504.00) | \$0.00 | (\$121,504.00) |
| 8-4910-061-000- | APPROPRIATED FUND BALANCE | (\$175,090.48) | \$0.00 | (\$175,090.48) |
| | | (\$296,594.48) | \$0.00 | (\$296,594.48) |
| Total Appropriations | | | | |
| 8-5110-061-413- | LOCAL RESERVE FOR TEXTBOOKS | \$296,594.48 | \$0.00 | \$296,594.48 |
| | Total Appropriations | \$296,594.48 | \$0.00 | \$296,594.48 |

Budget Resource Document for 2022-23

| Reserve by School | | 2021-22 Reserve | 2021-22 Actuals | 2022-23 Reserve |
|--------------------------|----------------------------|------------------------|------------------------|------------------------|
| 8-5110-061-413- | Bookroom Reserve | \$121,504.00 | \$0.00 | \$121,504.00 |
| 8-5110-061-413- | 304-AC Reynolds HS | \$19,998.00 | \$0.00 | \$19,998.00 |
| 8-5110-061-413- | 320-Black Mountain Primary | \$49,935.00 | \$0.00 | \$49,935.00 |
| 8-5110-061-413- | 322-BC Early College | \$6,142.00 | \$0.00 | \$6,142.00 |
| 8-5110-061-413- | 323-BC Middle College | \$616.00 | \$0.00 | \$616.00 |
| 8-5110-061-413- | 348-Emma ES | \$469.00 | \$0.00 | \$469.00 |
| 8-5110-061-413- | 401-Enka MS | \$68,839.48 | \$0.00 | \$68,839.48 |
| 8-5110-061-413- | 408-Sand Hill-Venable ES | \$20,997.00 | \$0.00 | \$20,997.00 |
| 8-5110-061-413- | 412-WD Williams ES | \$3,897.00 | \$0.00 | \$3,897.00 |
| 8-5110-061-413- | 432-Weaverville PS | \$163.00 | \$0.00 | \$163.00 |
| 8-5110-061-413- | 436-West Buncombe ES | \$4,034.00 | \$0.00 | \$4,034.00 |



PRC 068

Special Appropriation for Community High School

A portion of the appropriation of program funds provided by Buncombe County Commissioners is designated specifically for Community High School – this special appropriation is part of the Buncombe County Commissioners allotment for Buncombe County Schools but is budgeted in fund 8 rather than fund 2 and is therefore not included in the calculation of funds to be shared with charter schools.

Staffing paid from these funds include school bookkeeper, data manager, media specialist and a counselor. Funds allotted by the state for Community High School do not accommodate the staffing needs for the school which necessitate a lower pupil-to-staff ratio to support the students.

| PRC 068 - Special Appropriation for Community High | | | | |
|---|---|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4110-068-000- | COUNTY APPROPRIATION | (\$276,116.00) | (\$253,106.34) | (\$276,116.00) |
| | | (\$276,116.00) | (\$253,106.34) | (\$276,116.00) |
| Total Appropriations | | | | |
| 8-5110-068-142- | INSTRUCTIONAL ASSISTANT | \$6,905.00 | \$6,905.35 | \$0.00 |
| 8-5110-068-211- | EMPLOYER'S SOC SECURITY | \$496.00 | \$495.91 | \$0.00 |
| 8-5110-068-221- | EMPLOYER'S RET CONTRIBUTION | \$1,497.00 | \$1,497.07 | \$0.00 |
| 8-5110-068-231- | EMPLOYER-PAID HEALTH INS | \$1,282.00 | \$0.00 | \$0.00 |
| 8-5110-068-232- | WORKERS COMPENSATION | \$54.00 | \$54.36 | \$0.00 |
| 8-5314-068-142- | IN-SCHOOL SUSPENSION AIDE-BUNCOMBE CO | \$4,080.00 | \$4,079.79 | \$0.00 |
| 8-5314-068-181- | IN SCHOOL SUSPEN ASST-LOCAL SUPPLEMEN | \$551.00 | \$551.14 | \$0.00 |
| 8-5314-068-211- | EMPLOYER'S SOC SECURITY-IN-SCHOOL SUSP | \$334.00 | \$333.75 | \$0.00 |
| 8-5314-068-221- | EMPLOYER'S RET CONTRIB -IN-SCHOOL SUSPE | \$1,004.00 | \$1,003.98 | \$0.00 |
| 8-5314-068-231- | EMPLOYER-PAID HEALTH IN-IN-SCHOOL SUSPE | \$1,518.00 | \$1,517.64 | \$0.00 |
| 8-5314-068-232- | WORKER'S COMPENSATION | \$71.00 | \$41.31 | \$0.00 |
| 8-5403-068-151- | TREASURER - BUNCOMBE COMMUNITY SCHOC | \$27,693.00 | \$27,541.69 | \$28,127.00 |
| 8-5403-068-181- | SCHOOL TREASURER LOCAL SUPPLEMENT | \$3,046.00 | \$3,046.32 | \$3,030.00 |
| 8-5403-068-199- | OVERTIME | \$20.00 | \$19.79 | \$0.00 |
| 8-5403-068-211- | EMPLOYER'S SOC SECURITY-TREASURER BCS | \$1,992.00 | \$1,941.50 | \$2,383.00 |
| 8-5403-068-221- | EMPLOYER'S RET CONTRIB -TREASURER BCS | \$7,057.00 | \$7,022.64 | \$7,633.00 |
| 8-5403-068-231- | EMPLOYER-PAID HEALTH IN-TREASURER BCS | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 8-5403-068-232- | SCHOOL TREASURER - WORKERS COMP | \$257.00 | \$252.93 | \$365.00 |
| 8-5420-068-181- | LOCAL SUPPLEMENT | \$106.00 | \$105.88 | \$0.00 |
| 8-5420-068-192- | STIPEND | \$3,300.00 | \$3,300.00 | \$0.00 |
| 8-5420-068-211- | EMPLOYER'S SOC SECURITY | \$261.00 | \$260.55 | \$0.00 |
| 8-5420-068-221- | EMPLOYER'S RET CONTRIBUTION | \$785.00 | \$784.52 | \$0.00 |
| 8-5420-068-232- | WORKERS COMPENSATION | \$30.00 | \$28.17 | \$0.00 |

Budget Resource Document for 2022-23

| | | | | |
|-----------------|---|---------------------|---------------------|---------------------|
| 8-5810-068-129- | HELD HARMLESS | \$405.00 | \$405.00 | \$0.00 |
| 8-5810-068-131- | MEDIA CENTER SPECIALIST | \$55,360.00 | \$55,360.00 | \$57,200.00 |
| 8-5810-068-181- | MEDIA CENTER SPECIALIST LOCAL SUPPLEME | \$6,920.00 | \$6,920.00 | \$7,150.00 |
| 8-5810-068-211- | EMPLOYER'S SOC SECURITY-MEDIA STF LOC S | \$4,369.00 | \$4,368.99 | \$4,923.00 |
| 8-5810-068-221- | EMPLOYER'S RET CONTRIB-MEDIA STF LOC SU | \$14,358.00 | \$14,358.41 | \$15,766.00 |
| 8-5810-068-231- | EMPLOYER-PAID HEALTH INSURANCE - MEDIA | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 8-5810-068-232- | MEDIA CENTER SPECIALIST - WORKERS COMP | \$532.00 | \$518.79 | \$644.00 |
| 8-5820-068-151- | DATA MANAGER | \$27,308.00 | \$27,160.39 | \$32,987.00 |
| 8-5820-068-181- | LOCAL SUPPLEMENT | \$3,046.00 | \$3,046.32 | \$3,553.00 |
| 8-5820-068-199- | OVERTIME | \$211.00 | \$211.36 | \$0.00 |
| 8-5820-068-211- | EMPLOYER'S SOC SECURITY- DATA MANAGER | \$2,209.00 | \$2,183.16 | \$2,795.00 |
| 8-5820-068-221- | EMPLOYER'S RET CONTRIB -DATA MANAGER | \$7,017.00 | \$6,979.92 | \$8,952.00 |
| 8-5820-068-231- | EMPLOYER-PAID HEALTH INSURANCE - DATA M | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 8-5820-068-232- | DATA MANAGER - WORKERS COMP | \$258.00 | \$250.94 | \$365.00 |
| 8-5830-068-129- | HELD HARMLESS | \$821.00 | \$820.92 | \$0.00 |
| 8-5830-068-131- | COUNSELOR SALARY | \$43,902.00 | \$43,902.12 | \$48,460.00 |
| 8-5830-068-181- | COUNSELOR LOCAL SUPPLEMENT | \$3,820.00 | \$3,819.90 | \$4,604.00 |
| 8-5830-068-211- | EMPLOYER'S SOC SECURITY-COUNSELOR | \$3,621.00 | \$3,621.11 | \$4,059.00 |
| 8-5830-068-221- | EMPLOYER'S RET CONTRIB -COUNSELOR | \$11,136.00 | \$11,136.50 | \$13,001.00 |
| 8-5830-068-231- | EMPLOYER-PAID HEALTH IN-COUNSELOR | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 8-5830-068-232- | WORKERS COMP PREMIUMS | \$408.00 | \$401.43 | \$531.00 |
| | Total Appropriations | \$276,116.00 | \$274,325.23 | \$276,116.00 |



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 were used to hire 4 additional social workers in order to better serve students that are at-risk of dropping out. With increasing costs for staff, this funding is only sufficient to cover 3 social workers.

| PRC 069 - Special Appropriation /At-Risk | | | | |
|--|-----------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-069-000- | SOCIAL WORKERS-REVENUE CODE | (\$234,000.00) | (\$234,000.00) | (\$234,000.00) |
| | | (\$234,000.00) | (\$234,000.00) | (\$234,000.00) |
| Total Appropriations | | | | |
| 8-5320-069-129- | HELD HARMLESS | \$1,022.00 | \$1,021.87 | \$0.00 |
| 8-5320-069-131- | SOCIAL WORKER | \$160,978.00 | \$151,743.30 | \$146,223.00 |
| 8-5320-069-180- | BONUS | \$1,200.00 | \$0.00 | \$0.00 |
| 8-5320-069-181- | LOCAL SUPPLEMENT | \$15,590.00 | \$14,896.66 | \$13,979.00 |
| 8-5320-069-211- | EMPLOYER'S FICA | \$13,839.00 | \$12,317.98 | \$11,909.00 |
| 8-5320-069-221- | EMPLOYER'S RETIREMENT | \$41,408.00 | \$38,513.63 | \$38,141.00 |
| 8-5320-069-231- | EMPLOYER'S HOSPITALIZATION | \$28,076.00 | \$22,100.68 | \$22,191.00 |
| 8-5320-069-232- | WORKER'S COMPENSATION | \$1,774.00 | \$1,377.74 | \$1,557.00 |
| 8-5850-069-311- | CONTRACTED SERVICES | \$184,889.00 | \$166,665.00 | \$0.00 |
| | Total Appropriations | \$448,776.00 | \$408,636.86 | \$234,000.00 |



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.

While the project largely ended in 2016, some remaining revenues are still available for use.

| PRC 112 - Math/Science Partnership | | | | |
|------------------------------------|-------------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-3700-112-000- | REVENUE-CARRYOVER | (\$965.28) | \$0.00 | (\$964.87) |
| | | (\$965.28) | \$0.00 | (\$964.87) |
| Total Appropriations | | | | |
| 8-5870-112-232- | WORKERS' COMPENSATION | \$0.00 | \$0.41 | \$0.00 |
| 8-5870-112-312- | WORKSHOPS- APLUS MATH/SCIENCE GRANT | \$965.28 | \$0.00 | \$964.87 |
| | Total Appropriations | \$965.28 | \$0.41 | \$964.87 |



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 7/1/10, 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 indirect cost revenues.

| PRC 301 - JROTC Program | | | | |
|-----------------------------|---|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-3700-301-000- | JROTC REIMBURSEMENTS FROM MILITARY BR | (\$390,000.00) | (\$380,779.13) | (\$395,000.00) |
| | | (\$390,000.00) | (\$380,779.13) | (\$395,000.00) |
| Total Appropriations | | | | |
| 8-5111-301-123- | JROTC PROGRAM INSTRUCTOR | \$253,858.00 | \$236,146.84 | \$209,421.00 |
| 8-5111-301-125- | SALARY-NEW TEACHER ORIENTATION | \$314.00 | \$313.95 | \$0.00 |
| 8-5111-301-162- | SUBSTITUTE- REGULAR ABSENCE | \$500.00 | \$272.70 | \$0.00 |
| 8-5111-301-181- | UNIVERSAL LOCAL SUPPLEMENT-JROTC TEAC | \$58,562.00 | \$58,561.55 | \$24,085.00 |
| 8-5111-301-187- | JROTC SUPPLEMENT TO EQUAL MIN MILITARY | \$142,607.00 | \$142,607.28 | \$141,580.00 |
| 8-5111-301-211- | EMPLOYER'S SOC SECURITY-JROTC INSTRUCT | \$33,268.00 | \$33,268.20 | \$28,694.00 |
| 8-5111-301-221- | EMPLOYER'S RET CONTRIB -JROTC INSTRUCTO | \$100,633.00 | \$100,633.30 | \$91,896.00 |
| 8-5111-301-231- | EMPLOYER-PAID HEALTH IN-JROTC INSTRUCTO | \$9,446.00 | \$10,071.18 | \$27,774.00 |
| 8-5111-301-232- | JROTC - WORKERS COMP | \$4,336.00 | \$3,627.90 | \$3,751.00 |
| | Total Appropriations | \$603,524.00 | \$585,502.90 | \$527,201.00 |



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.

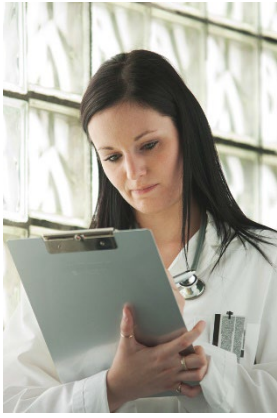
Funds received for Medicaid Administrative Outreach services have been periodically withheld by either the State or Federal government over the years. The scope of eligibility for reimbursement has also changed over time. The income stream from reimbursements has been extremely variable as shown on the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

Budget Resource Document for 2022-23

History of Medicaid Administrative Outreach Reimbursements

| Fiscal Year | Revenue Received |
|-------------|------------------|
| 2012-2013 | \$148,280.00 |
| 2013-2014 | \$255,274.00 |
| 2014-2015 | \$315,019.30 |
| 2015-2016 | \$111,789.51 |
| 2016-2017 | \$255,204.57 |
| 2017-2018 | \$313,336.15 |
| 2018-2019 | \$346,148.90 |
| 2019-2020 | \$418,623.69 |
| 2020-2021 | \$401,866.21 |
| 2021-2022 | \$1,077,868.44 |

| PRC 305 - Medicaid Admin Outreach Claim Reimbursements | | | | |
|--|-----------------------------------|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-3700-305-000- | MEDICAID | (\$215,000.00) | (\$1,077,868.44) | (\$200,000.00) |
| | | (\$215,000.00) | (\$1,077,868.44) | (\$200,000.00) |
| Total Appropriations | | | | |
| 8-5840-305-319- | FEE FOR MEDICAID ADMIN. PROCESSOR | \$215,000.00 | \$213,747.98 | \$200,000.00 |
| | Total Appropriations | \$215,000.00 | \$213,747.98 | \$200,000.00 |



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 30th 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. As a revenue stream, this program is unpredictable, but very useful.

These funds are used to bridge the gap in decreased federal funding.

| PRC 306 - Medicaid Fee for Service Reimbursements | | | | |
|---|-------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-3700-306-000- | MEDICAID | (\$502,485.00) | (\$562,916.42) | (\$500,000.00) |
| | | (\$502,485.00) | (\$562,916.42) | (\$500,000.00) |

Budget Resource Document for 2022-23

| Total Appropriations | | | | |
|-----------------------------|------------------------------------|---------------------|---------------------|---------------------|
| 8-5210-306-121- | TEACHER SALARY | \$288,586.00 | \$288,586.12 | \$218,200.00 |
| 8-5210-306-125- | SALARY-NEW TEACHER ORIENTATION | \$488.00 | \$488.37 | \$0.00 |
| 8-5210-306-129- | HELD HARMLESS | \$1,765.00 | \$1,764.70 | \$0.00 |
| 8-5210-306-162- | REGULAR TEACHER SUBSTITUTE | \$7,232.00 | \$7,231.50 | \$0.00 |
| 8-5210-306-167- | TEACHER ASSIST PAY-REGULAR ABSENCE | \$20,741.00 | \$20,740.59 | \$0.00 |
| 8-5210-306-181- | LOCAL SUPPLEMENT | \$15,444.00 | \$15,443.55 | \$20,098.00 |
| 8-5210-306-188- | ANNUAL LEAVE PAYOUT | \$1,667.00 | \$1,667.30 | \$0.00 |
| 8-5210-306-211- | EMPLOYER'S SOCIAL SECURITY | \$24,717.00 | \$24,716.60 | \$18,230.00 |
| 8-5210-306-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$72,485.00 | \$72,485.16 | \$58,383.00 |
| 8-5210-306-231- | EMPLOYER'S HOSPITALIZATION | \$27,577.00 | \$28,098.83 | \$33,116.00 |
| 8-5210-306-232- | WORKERS COMP PREMIUMS | \$2,797.00 | \$2,797.39 | \$2,383.00 |
| 8-5213-306-121- | TEACHER SALARY | \$0.00 | \$0.00 | \$76,000.00 |
| 8-5213-306-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$6,460.00 |
| 8-5213-306-211- | EMPLOYER'S SOCIAL SECURITY | \$0.00 | \$0.00 | \$6,308.00 |
| 8-5213-306-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$0.00 | \$0.00 | \$20,203.00 |
| 8-5213-306-231- | EMPLOYER'S HOSPITALIZATION | \$0.00 | \$0.00 | \$14,794.00 |
| 8-5213-306-232- | WORKERS COMP PREMIUMS | \$0.00 | \$0.00 | \$825.00 |
| 8-5310-306-142- | BEHAVIOR ASSISTANT | \$15,607.00 | \$0.00 | \$10,675.00 |
| 8-5310-306-211- | EMPLOYER'S SOCIAL SECURITY | \$1,194.00 | \$0.00 | \$817.00 |
| 8-5310-306-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$3,572.00 | \$0.00 | \$2,615.00 |
| 8-5310-306-231- | EMPLOYER'S HOSPITALIZATION | \$33.00 | \$0.00 | \$0.00 |
| 8-5310-306-232- | WORKERS COMP | \$123.00 | \$0.00 | \$107.00 |
| 8-6820-306-181- | LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$900.00 |
| 8-6820-306-192- | TITLE IX STIPEND | \$7,200.00 | \$0.00 | \$7,200.00 |
| 8-6820-306-211- | EMPLOYER'S SOCIAL SECURITY | \$551.00 | \$0.00 | \$620.00 |
| 8-6820-306-221- | EMPLOYER'S RETIREMENT CONTRIBUTION | \$1,648.00 | \$0.00 | \$1,985.00 |
| 8-6820-306-232- | WORKERS COMP | \$72.00 | \$0.00 | \$81.00 |
| 8-8100-306-392- | INDIRECT COST | \$9,086.00 | \$9,086.10 | \$0.00 |
| | Total Appropriations | \$502,585.00 | \$473,106.21 | \$500,000.00 |



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 2021-22. As shown below, those schools with remaining balances are:

| PRC 340 - Pisgah Forest Revenue | | | | |
|---------------------------------|-----------------------------|--------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4910-340-000- | APPROPRIATED FUND BALANCE | (\$10,065.00) | \$0.00 | (\$10,065.00) |
| | | (\$10,065.00) | \$0.00 | (\$10,065.00) |
| Total Appropriations | | | | |
| 8-5110-340-411- | SUPPLIES AND MATERIALS | \$10,065.00 | \$0.00 | \$10,065.00 |
| | Total Appropriations | \$10,065.00 | \$0.00 | \$10,065.00 |

| Funds By School | Amount |
|----------------------------|-------------|
| 303 - COMMUNITY HIGH | \$ 74.00 |
| 324 - CANDLER ELEMENTARY | \$ 1,508.00 |
| 336 - CHARLES D. OWEN HIGH | \$ 10.00 |
| 352 - ENKA HIGH | \$ 8,165.00 |
| 416 - TC ROBERSON HIGH | \$ 308.00 |



PRC 429

NCDHHS Childcare Stabilization Grant and Childcare Bonuses

The North Carolina Child Care Stabilization Grants, made possible by funding from the 2021 American Rescue Plan Act, support working families with access to high-quality, affordable child care. BCS preschool program uses the funds to cover the salaries of the preschool teachers and assistants across the 4 preschools for the 22/23 school year. Additionally, the grant provides funds for outdoor facility needs such as a shade covering for a playground, turf for a section of a playground that is currently covered by mulch, as well as goods or services necessary to maintain or resume childcare services. NCDHHS also provides bonuses to childcare workers through this PRC.

| PRC 429 - NCDHHS Childcare Stabilization Grant and Childcare Bonuses | | | | |
|--|---|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-429-000- | LOCAL REVENUE | (\$56,452.03) | (\$203,797.58) | (\$165,440.90) |
| | | (\$56,452.03) | (\$203,797.58) | (\$165,440.90) |
| Total Appropriations | | | | |
| 8-5123-429-183- | DHHS CHILD CARE BONUS PAY | \$21,332.00 | \$21,332.00 | \$0.00 |
| 8-5123-429-211- | DHHS CHILD CARE FICA BONUS PAY | \$1,631.90 | \$1,631.90 | \$0.00 |
| 8-5123-429-221- | DHHS CHILD CARE BONUS PAY - RETIREMENT | \$5,141.01 | \$5,141.01 | \$0.00 |
| 8-5123-429-232- | WORKERS COMP PREMIUMNS | \$167.94 | \$167.94 | \$0.00 |
| 8-5123-429-311- | CONTRACTED SERVICES | \$0.00 | \$0.00 | \$0.00 |
| 8-5123-429-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$0.00 |
| 8-5123-429-462- | NCDHHS CHILDCARE OPERATION GRANT EQUIP | \$0.00 | \$0.00 | \$0.00 |
| 8-5123-429-522- | NCDHHS EARLY CHILDHOOD STABILIZATION IM | \$0.00 | \$0.00 | \$0.00 |
| 8-7110-429-141- | CHILDCARE ASST | \$0.00 | \$0.00 | \$23,938.00 |
| 8-7110-429-183- | DHHS CHILDCARE BONUS PAY | \$0.00 | \$0.00 | \$21,332.00 |
| 8-7110-429-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$3,462.90 |
| 8-7110-429-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$11,091.34 |
| 8-7110-429-231- | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$7,645.00 |
| 8-7110-429-232- | WORKERS COMP PREMIUMS | \$0.00 | \$0.00 | \$453.00 |
| 8-7110-429-311- | NCDHHS EARLY CHILDHOOD STABILIZATION SE | \$0.00 | \$0.00 | \$28,179.18 |
| 8-7110-429-411- | NCDHHS CHILDCARE OPERATIONAL GRANT SU | \$0.00 | \$0.00 | \$41,339.48 |
| 8-7110-429-462- | NCDHHS CHILDCARE OPERATIONAL GRANT EQ | \$0.00 | \$0.00 | \$5,000.00 |
| 8-7110-429-522- | NCDHHS EARLY CHILDHOOD STABILIZATION IM | \$0.00 | \$0.00 | \$23,000.00 |
| | Total Appropriations | \$28,272.85 | \$28,272.85 | \$165,440.90 |



PRC 504

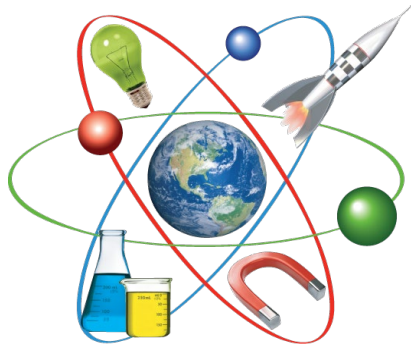
Buncombe County Schools Foundation

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 \$7,000 to \$10,000 per year.

In 1987, the Foundation was granted tax-exempt 501(c)(3) status by the Internal Revenue Service. This allows donations to be made without placing a cap on the amount. The Foundation is grateful for all donations as our goal is about giving back and helping ensure the success of Buncombe County Schools.

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 incurred. This enables more of the funds raised by the Foundation to go back into the schools. Currently the Foundation hires three part-time employees. The Foundation is grateful to Buncombe County Schools for providing this service.

| PRC 504 - BCS Foundation | | | | |
|-----------------------------|-------------------------------|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-504-000- | BCS FOUNDATION FUNDS | (\$83,451.00) | (\$81,491.28) | (\$93,377.00) |
| | | (\$83,451.00) | (\$81,491.28) | (\$93,377.00) |
| Total Appropriations | | | | |
| 8-8100-504-392- | INDIRECT COST | \$1,633.00 | \$1,569.64 | \$0.00 |
| 8-8600-504-151- | FOUNDATION OFFICE PERSONNEL | \$24,783.00 | \$23,554.67 | \$34,980.00 |
| 8-8600-504-153- | DIRECTOR OF FOUNDATION | \$42,000.00 | \$42,000.00 | \$44,520.00 |
| 8-8600-504-188- | ANNUAL LEAVE PAYOFF | \$1,649.00 | \$1,648.10 | \$0.00 |
| 8-8600-504-211- | EMPLOYER'S SOC SECURITY | \$5,644.00 | \$5,141.00 | \$6,082.00 |
| 8-8600-504-232- | WORKERS COMPENSATION PREMIUMS | \$607.00 | \$557.73 | \$795.00 |
| 8-8600-504-411- | SUPPLIES | \$1,657.00 | \$1,656.35 | \$1,500.00 |
| 8-8600-504-462- | COMPUTER EQUIPMENT | \$5,478.00 | \$5,477.28 | \$5,500.00 |
| | Total Appropriations | \$83,451.00 | \$81,604.77 | \$93,377.00 |



PRC 509

Duke Energy Science Grant – Making the Middle Matter

The M3: Making the Middle Matter is a project for middle schools. This project engages middle school students in cross curricular, project- and problem-based learning. Students work in collaborative teams to solve a problem or create a project. These standards-based problems and projects require students to think critically, solve problems, and communicate and work as a team all while engaging the students with an interesting task. Funds from this grant will be used to train middle school teachers and instructional coaches on the Wake Forest Center of Excellence for Research, Teaching and Learning (CERTL) Inquiry-Based Learning Design program. The funds pay for stipends for teachers to attend the training over the Summer. In addition, the funds ensure that BCS teachers have access to Wake Forest’s repository of problems and projects forever.

Funds from this grant also paid for 2 coaching days during the 2020-2021 school year for personnel from CERTL to work with the trained teachers on implementing problem- and project-based learning with their students. On August 3rd through the 5th, teachers and coaches from the three piloting middle schools (Cane Creek Middle School, Owen Middle School, and Reynolds Middle School) were trained on the program. The plan was for teachers to use at least one project or problem with their students during the 2020-2021 school year, with COVID-19 affecting the school year, the expectation that teachers implement a project or problem with their students was dropped. Moving forward, these teachers will serve as trainers so that more teachers get trained on the program and the use of problems and projects expands within each middle school and to all middle schools in future years. The remainder of the grant money will be used to support future training with teachers as well as to purchase materials and equipment to support the use of problems and projects with students. (These funds were previously combined with Duke Energy STEM Grant funds in PRC 533.)

| PRC 509 - Duke Energy Science Grant | | | | |
|-------------------------------------|--|-------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-509-000 | SCIENCE GRANT FUNDED BY DUKE ENERGY- F | (\$8,136.30) | (\$1.57) | (\$8,134.73) |
| | | (\$8,136.30) | (\$1.57) | (\$8,134.73) |
| Total Appropriations | | | | |
| 8-5117-509-196- | SCIENCE GRANT DUKE ENERGY- STIPENDS | \$0.00 | \$0.00 | \$1,800.00 |
| 8-5117-509-211- | SCIENCE GRANT DUKE ENERGY - FICA | \$0.00 | \$0.00 | \$138.00 |
| 8-5117-509-221- | SCIENCE GRANT DUKE ENERGY - RETIREMENT | \$0.00 | \$0.00 | \$441.00 |
| 8-5117-509-232- | SCIENCE GRANT DUKE ENERGY -WORKERS CO | \$2.00 | \$1.57 | \$18.00 |
| 8-5117-509-312- | SCIENCE GRANT DUKE ENERGY - WORKSHOP | \$0.00 | \$0.00 | \$5,737.73 |
| 8-5117-509-411- | SCIENCE GRANT DUKE ENERGY - SUPPLIES | \$8,134.30 | \$0.00 | \$0.00 |
| | Total Appropriations | \$8,136.30 | \$1.57 | \$8,134.73 |



PRC 517

Career Academy Grant Erwin High

Career Academy, at Erwin High School, promotes career awareness to a group of students who want a focused enhanced high school experience. A Graduation Advocate works with a cohort of students to provide academic support and exposure to careers through a variety of academic and technical experiences. 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 over 100 students each year and includes a summer camp experience where students interview for paid work positions. During the summer work experience, students put into practice their classroom skills, bringing learning to life and showcase twenty-first century workplace readiness skills. In addition, students learned how to advocate for themselves throughout the program allowing them to grow personally so they can thrive in everyday situation. This program is aligned with the BCS Strategic Plan and CTE’s Strategic Plan as well. Originally funded through the Buncombe County Commissioners, now this program is funded through the DHHS as part of a partnership agreement.

| PRC 517 - Career Academy Grant - Erwin High | | | | |
|--|--|---------------------|---------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-517-000- | CAREER ACADEMY - REVENUE | (\$94,000.00) | (\$94,000.00) | (\$94,000.00) |
| | | (\$94,000.00) | (\$94,000.00) | (\$94,000.00) |
| Total Appropriations | | | | |
| 8-5315-517-121- | TEACHER-ERWIN HIGH CAREER ACADEMY GR | \$62,038.00 | \$62,038.00 | \$64,064.00 |
| 3-5315-517-129- | HELD HARMLESS | \$407.00 | \$407.00 | \$0.00 |
| 8-5315-517-162- | SUBSTITUTE-ERWIN HIGH CAREER ACADEMY C | \$2,454.00 | \$2,454.00 | \$450.00 |
| 8-5315-517-181- | LOCAL SUPPLEMENT- ERWIN H. CAREER ACA. | \$7,134.00 | \$7,134.40 | \$7,367.00 |
| 8-5315-517-211- | EMPLOYER'S SOCIAL SECURITY-CAREER ACA | \$5,221.00 | \$5,220.97 | \$5,499.00 |
| 8-5315-517-221- | EMPLOYER'S RETIREMENT CONT-CAREER ACA | \$16,013.00 | \$16,013.11 | \$17,501.00 |
| 8-5315-517-231- | EMPLOYER PAID HEALTH INSUR.-CAREER ACA | \$7,019.00 | \$7,018.92 | \$7,397.00 |
| 8-5315-517-232- | WORKERS' COMPENSATION PREMIUMS | \$596.00 | \$595.42 | \$714.00 |
| 8-5315-517-312- | WORKSHOP EXPENSES | \$0.00 | \$0.00 | \$300.00 |
| 8-5315-517-333- | FIELD TRIPS-ERWIN HS CAREER ACADEMY GR | \$3,102.00 | \$3,102.06 | \$3,000.00 |
| 8-5315-517-411- | SUPPLIES/MATERIALS-ERWIN HS CAREER ACA | \$1,937.00 | \$1,936.72 | \$1,200.00 |
| | Total Appropriations | \$105,921.00 | \$105,920.60 | \$107,492.00 |

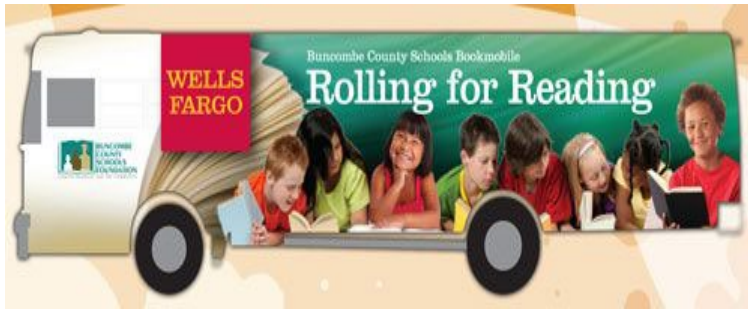


PRC 523

Reimagine BCS Middle College

The P20 Council Grant from Land of Sky was awarded to Buncombe County Schools as "start up" funding to begin the planning phase of the ReImagine BCS Middle School project. The overall goal of the project is to design an innovative, career-driven, community-minded school that supports any student to develop the necessary skills and experiences to thrive in a career pathway that leads to a high school diploma, employment with a local industry, and the opportunities to further their post-secondary education options. The funding that was received, \$12,500, was awarded specifically to do the following: design the academic framework the school would function under, create mutually beneficial relationships with local industries to provide meaningful internship and employment opportunities, and develop promotional plan to market the concept to our district stakeholders.

| PRC 523 - Reimagine BCS Middle College | | | | |
|--|-----------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-523-000- | REVENUE | \$0.00 | \$0.00 | (\$12,500.00) |
| | | \$0.00 | \$0.00 | (\$12,500.00) |
| Total Appropriations | | | | |
| 8-6128-523-332- | TRAVEL REIMBURSEMENT | \$0.00 | \$0.00 | \$2,000.00 |
| 8-6128-523-411- | SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$5,500.00 |
| 8-6128-523-522- | GENERAL CONTRACT | \$0.00 | \$0.00 | \$5,000.00 |
| | Total Appropriations | \$0.00 | \$0.00 | \$12,500.00 |



PRC 525 Bookmobile Donation

Buncombe County Schools, in partnership with community partners the Buncombe County Schools Foundation launched a new, county-wide bookmobile in August 2012. In August 2021 a new mobile was launched.

The bookmobile makes summer weekly visits to neighborhoods and specific school sites throughout the county this provides easy access to books for hundreds of children from birth to grade 6. 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 that 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 school year to the local community sites as well as HeadStart Program and other PreSchool Centers for Pre-K literacy lessons, parent outreach, and provides book access for home reading to promote year-round reading.

PRC 525 is used for bus maintenance and fueling costs.

| PRC 525 - Bookmobile Donation | | | | |
|-------------------------------|-----------------------------------|-------------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-525-000- | REVENUE | (\$2,699.65) | (\$2,587.55) | (\$112.00) |
| | | (\$2,699.65) | (\$2,587.55) | (\$112.00) |
| Total Appropriations | | | | |
| 8-5330-525-422- | REPAIR PARTS - BOOKMOBILE | \$553.65 | \$50.30 | \$0.00 |
| 8-5330-525-423- | GAS/DIESEL FUEL - BOOKMOBILE | \$2,056.00 | \$2,537.25 | \$112.00 |
| 8-5330-525-424- | OIL FOR BOOKMOBILE | \$0.00 | \$0.00 | \$0.00 |
| 8-6550-525-316- | DRIVER MEDICAL EXAM - BOOKMOBILE | \$0.00 | \$0.00 | \$0.00 |
| 8-6550-525-352- | EMPLOYEE EDUCATION REIMBURSEMENTS | \$90.00 | \$0.00 | \$0.00 |
| | Total Appropriations | \$2,699.65 | \$2,587.55 | \$112.00 |



PRC 527

Pratt and Whitney STEM Grant

This grant will be used to fund a science curriculum program with a focus on integrating STEM and literature. The program will create meaningful and engaging STEM and literacy instruction for students in elementary schools. The funds will pay for staff training, curriculum materials and field trips to the Asheville Museum and Science with a focus on aerospace. The funds will also support a STEM Day open to all students and families in Buncombe County Schools.

| PRC 527 - Pratt and Whitney STEM Grant | | | | |
|--|-----------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-527-000- | REVENUE | \$0.00 | \$0.00 | (\$9,800.00) |
| | | \$0.00 | \$0.00 | (\$9,800.00) |
| Total Appropriations | | | | |
| 8-5117-527-333- | STEM FIELD TRIPS | \$0.00 | \$0.00 | \$6,400.00 |
| 8-5117-527-411- | STEM SUPPLIES AND MATERIALS | \$0.00 | \$0.00 | \$3,400.00 |
| | Total Appropriations | \$0.00 | \$0.00 | \$9,800.00 |

PRC 533

Duke Energy STEM Grant



Buncombe County Schools knows and understands the importance of STEM Education in today’s world. Not only does it impact our students, but our business and industry revolves around its foundation and principles. Providing the most current supplies and equipment for students, along with a dynamic and integrated curriculum which revolves around hands-on, project-based learning, ensures students will be able to expand their understanding of STEM-related opportunities both now and in the future. Therefore, to enhance student learning and achievement at the new STEM-themed high school, Nesbitt Discovery Academy, Buncombe County Schools received funding from the Duke Energy Foundation to equip three science labs (Biology, Physics and Chemistry) and complete the lab for Earth Science. The grant could be used to implement the I3 STEM Pipeline Program that will provide outreach to elementary and middle school students in Buncombe County Schools.

This PRC previously contained funding from two different Duke Energy grants. To provide greater clarity, this funding was split into 2 separate PRC’s; 509 and 533.

| PRC 533 - Duke Energy Grant | | | | |
|-----------------------------|-----------------------------|-----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-533-000- | REVENUE | (\$672.78) | \$0.00 | (\$672.78) |
| | | (\$672.78) | \$0.00 | (\$672.78) |
| Total Appropriations | | | | |
| 8-5110-533-411- | SUPPLIES | \$672.78 | \$0.00 | \$672.78 |
| | Total Appropriations | \$672.78 | \$0.00 | \$672.78 |

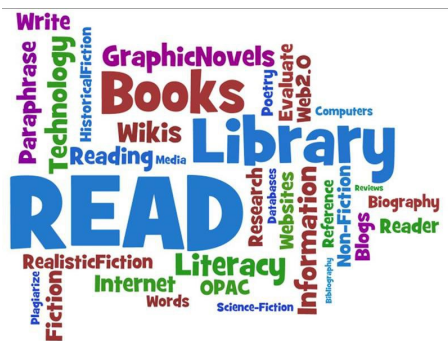


PRC 538

American Institute of Math Grant

These funds will be used for a math workshop for teachers within the Buncombe County School System.

| PRC 538 - American Institute of Math Grant | | | | |
|--|-----------------------------|-----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-538-000- | REVENUE | (\$180.16) | \$0.00 | (\$180.16) |
| | | (\$180.16) | \$0.00 | (\$180.16) |
| Total Appropriations | | | | |
| 8-5110-538-312- | WORKSHOP EXPENSES | \$180.16 | \$0.00 | \$180.16 |
| | Total Appropriations | \$180.16 | \$0.00 | \$180.16 |



PRC 539

EL Education Grant

The EL Education model anchors professional learning for teachers in its rigorous, Common Core-aligned ELA curriculum. Building upon the previous year’s partnership, novice teachers will deepen and expand targeted instructional practices focused on reading and writing strategies, student discourse, student-engaged assessment, and continuous cycles of data-informed self-improvement and reflection. Participating Teachers, School Leaders and School Coaches engage in blended supports including institutes, on-site coaching, and online resources focused on building pedagogical knowledge and content knowledge. The program builds the structures and routines for effective, job-embedded professional learning and professional learning communities among new and experienced teachers.

The specific goals of this work are:

- Measurably increase the achievement of students of participating teachers by the end of the extended project period; specifically, we are interested in exploring the 2-year impact of EL curriculum and coaching on students’ achievement.
- Increase the effectiveness of participating teachers’ implementation of specific instructional practices (including EL Education Core/Power Practices Practices) by the end of the project period.

| PRC 539 - EL Education Grant | | | | |
|------------------------------|---------------------------------------|-------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-539-000- | CARRYOVER REVENUE | (\$1,167.76) | \$0.00 | (\$1,167.76) |
| | | (\$1,167.76) | \$0.00 | (\$1,167.76) |
| Total Appropriations | | | | |
| 8-5110-539-163- | SUB TEACHER - STAFF DEVELOPMENT ABSEN | \$929.00 | \$0.00 | \$0.00 |
| 8-5110-539-211- | EMPLOYER'S FICA | \$71.00 | \$0.00 | \$0.00 |
| 8-5110-539-232- | WORKER'S COMPENSATION | \$11.00 | \$0.00 | \$0.00 |
| 8-5110-539-312- | WORKSHOPS | \$0.00 | \$0.00 | \$1,167.76 |
| 8-5110-539-411- | SUPPLIES & MATERIALS | \$156.76 | \$0.00 | \$0.00 |
| | Total Appropriations | \$1,167.76 | \$0.00 | \$1,167.76 |



PRC 540

Let's Go Ride a Bike Grant

This PRC was funded by a business donor paid directly to the BCS Foundation for the purchase of a second trailer to transport and house bikes used in the BCS K-12 Physical Education Curriculum. Any remaining funds are to be used for maintenance and upkeep needs as they arise.

| PRC 540 - BCFS - Let's Go Ride a Bike | | | | |
|---------------------------------------|-----------------------------|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-540-000- | REVENUE | (\$90.88) | \$0.00 | (\$90.88) |
| | | (\$90.88) | \$0.00 | (\$90.88) |
| Total Appropriations | | | | |
| 8-6113-540-411- | SUPPLIES AND MATERIALS | \$90.88 | \$0.00 | \$90.88 |
| | Total Appropriations | \$90.88 | \$0.00 | \$90.88 |



PRC 542

Interconnected Systems Framework (Mental Health Integration)

The integration of social-emotional and mental health services into MTSS (Multi-tiered Systems of Support) is supported by this allocation of Buncombe County Department of Human Services funding. This is implemented through a contract that provides a planning and implementation facilitator whose role is the organize and coordinate the schools who are planning and implementing comprehensive services to all students.

| PRC 542 - Interconnected Systems Framework (Mental Health Integration) | | | | |
|--|--------------------------------------|--------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-542-000- | REVENUE | (\$17,740.00) | \$0.00 | (\$17,740.00) |
| | | (\$17,740.00) | \$0.00 | (\$17,740.00) |
| Total Appropriations | | | | |
| 8-6820-542-311- | CTY OF BUNCOMBE INTERCONNECTED SYSTE | \$17,740.00 | \$0.00 | \$17,740.00 |
| | Total Appropriations | \$17,740.00 | \$0.00 | \$17,740.00 |



PRC 544

Dollar General Literacy Foundation Grant

The Dollar General Literacy Foundation grants nearly \$4 million in grants to more than eight hundred schools and nonprofit organizations across the country in support of youth literacy and education.

Awarded at the start of the academic year to schools, public libraries, and nonprofit organizations, the foundation's youth literacy grants are designed to help students who are reading below grade level or otherwise experiencing difficulty reading. The funds will enable schools and organizations to implement new or expand existing literacy programs; purchase new technology or equipment in support of literacy initiatives; and purchase books, materials, or software for literacy programs.

| PRC 544 - Dollar General Literacy Foundation Grant | | | | |
|--|-----------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-544-000 | REVENUE | (\$89.73) | \$0.00 | (\$89.73) |
| | | (\$89.73) | \$0.00 | (\$89.73) |
| Total Appropriations | | | | |
| 8-5210-544-411- | SUPPLIES & MATERIALS | \$89.73 | \$0.00 | \$89.73 |
| | Total Appropriations | \$89.73 | \$0.00 | \$89.73 |



PRC 545

Opioid Awareness

Funds in this account were provided by Buncombe County to support capacity building in our high schools for opioid awareness among students. Much of this will be allocated directly to schools to support student team organization and projects to build awareness of this public health issue.

| PRC 545 - Opioid Awareness | | | | |
|-----------------------------|-----------------------------|-------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-545-000 | REVENUE | (\$3,861.52) | \$0.00 | (\$3,861.52) |
| | | (\$3,861.52) | \$0.00 | (\$3,861.52) |
| Total Appropriations | | | | |
| 8-6840-545-312- | WORKSHOP EXPENSES | \$3,861.52 | \$0.00 | \$3,861.52 |
| | Total Appropriations | \$3,861.52 | \$0.00 | \$3,861.52 |



PRC 550

Do the Write Thing Grant

Buncombe County Schools and Asheville City Schools are proud to partner with the US Attorney’s Office, the Asheville Police Department, Buncombe County Sheriff’s Office and the Asheville Housing Authority, with the “Do the Write Thing” (DtWT) essay program for local middle school students. The “Do the Write Thing” challenge gives middle school students an opportunity to examine the impact of youth violence on their lives. Through classroom discussion and essays, students communicate what they think should be done to reduce youth violence. In addition, they make a personal commitment to do something about this problem.

Entering essays will address 3 questions:

1. How has youth violence and drug abuse affected my life?
2. What are the causes of youth violence?
3. What can I do about youth violence?

From these submissions the top two students, one boy and one girl, from each grade level (6th, 7th, and 8th) will be chosen from each school district (12 finalists total). At an awards ceremony, the top winner from each district will be announced. These top 2 winners receive a complimentary trip from “Do the Write Thing” to visit Washington D.C. and will have their essays placed in the US Library of Congress.

| PRC 550 - Do the Write Thing Grant | | | | |
|------------------------------------|-----------------------------|-------------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-550-000- | REVENUE | (\$2,047.37) | (\$1,500.00) | (\$784.77) |
| | | (\$2,047.37) | (\$1,500.00) | (\$784.77) |
| Total Appropriations | | | | |
| 8-5110-550-459- | OTHER FOOD PURCHASES | \$2,047.37 | \$1,262.60 | \$784.77 |
| | Total Appropriations | \$2,047.37 | \$1,262.60 | \$784.77 |



PRC 551

Vaya Health Grant

Vaya Health received these funds as part of a School Safety Grant given by the Center for Safer Schools at North Carolina Department of Public Instruction. This has been contracted to Buncombe County Schools to provide Restorative Practices training to both school and mental health professionals. A small amount remains to cover related expenditures in the 2022-23 school year.

| PRC 551 - Vaya Health Grant | | | | |
|-----------------------------|-----------------------------|-----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-551-000- | REVENUE | (\$745.72) | \$0.00 | (\$745.72) |
| | | (\$745.72) | \$0.00 | (\$745.72) |
| Total Appropriations | | | | |
| 8-5110-551-411- | SUPPLIES AND MATERIALS | \$745.72 | \$0.00 | \$745.72 |
| | Total Appropriations | \$745.72 | \$0.00 | \$745.72 |



PRC 552

NCDHHS Health Services Grant

The Centers for Disease Control and Prevention (CDC) provided funding under the Epidemiology and Laboratory Capacity (ELC) Reopening Schools award to the North Carolina Department of Health and Human Services. The NCDHHS implemented a grant to provide health services for Buncombe County Schools to support and maintain in-person learning. The ELC award will support staff positions that encourage continuity of existing COVID-related activities, maintain the schools’ integral role in testing, and ensure a holistic assessment and monitoring of disease burden within the community. The funding enables schools to establish and expand COVID-19 screening testing programs, fund school nurse support staff to improve population and individual health for students and school staff.

| PRC 552 - NCDHHS Health Services Grant | | | | |
|---|-------------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-551-000- | REVENUE | \$0.00 | \$0.00 | (\$2,605,570.00) |
| | | \$0.00 | \$0.00 | (\$2,605,570.00) |
| Total Appropriations | | | | |
| 8-5840-552-151- | COVID COORDINATOR/HELPER | \$0.00 | \$0.00 | \$685,444.00 |
| 8-5840-552-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$52,436.00 |
| 8-5840-552-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$165,535.00 |
| 8-5840-552-232- | WORKERS COMP | \$0.00 | \$0.00 | \$6,854.00 |
| 8-5840-552-311- | CONTRACTED SERVICES-HEALTH SERVICES | \$0.00 | \$0.00 | \$1,502,072.00 |
| 8-5840-552-411- | NCDHHS COVID GRANT - SUPPLIES | \$0.00 | \$0.00 | \$100,000.00 |
| 8-5840-552-462- | NCDHHS COVID GRANT - EQUIPMENT | \$0.00 | \$0.00 | \$67,500.00 |
| 8-5840-552-392- | NCDHHS COVID GRANT - INDIRECT COST | \$0.00 | \$0.00 | \$25,729.00 |
| | Total Appropriations | \$0.00 | \$0.00 | \$2,605,570.00 |



PRC 553

Early Childhood Education

The objectives for this grant include hiring a qualified Early Childhood Education Program Administrator to become the director for the four Buncombe County Schools preschool programs located within Erwin, Reynolds, Roberson and North Buncombe High Schools.

The Program Administrator will: 1. Create the preschool program budget for the 23/24 fiscal year, 2. Purchase, receive training and begin using a developmentally appropriate screener to measure kindergarten readiness beginning in the 22/23 school year. 3. Purchase, receive training and begin using Heggerty Phonemic Awareness Pre-Kindergarten program with each preschool site and support the teachers with this implementation and use the assessment tools to measure kindergarten literacy readiness.

| PRC 553 - Early Childhood Education | | | | |
|-------------------------------------|---|----------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-553-000- | REVENUE - EARLY CHILDHOOD EDUCATION - B | \$0.00 | \$0.00 | (\$207,061.00) |
| | | \$0.00 | \$0.00 | (\$207,061.00) |
| Total Appropriations | | | | |
| 8-7110-553-135- | EARLY CHILDHOOD DIRECTOR | \$0.00 | \$0.00 | \$69,784.00 |
| 8-7110-553-141- | PRESCHOOL ASSISTANT - ECE GRANT | \$0.00 | \$0.00 | \$54,056.00 |
| 8-7110-553-181- | ECE GRANT - LOCAL SUPPLEMENT | \$0.00 | \$0.00 | \$13,814.00 |
| 8-7110-553-187- | EARLY CHILDHOOD DIRECTOR NBPTS | \$0.00 | \$0.00 | \$6,864.00 |
| 8-7110-553-211- | SOCIAL SECURITY MATCHING | \$0.00 | \$0.00 | \$10,530.00 |
| 8-7110-553-221- | STATE RETIREMENT MATCHING | \$0.00 | \$0.00 | \$33,725.00 |
| 8-7110-553-231- | HEALTH INSURANCE MATCHING | \$0.00 | \$0.00 | \$10,412.00 |
| 8-7110-553-232- | ECE GRANT - WORKERS COMP | \$0.00 | \$0.00 | \$1,376.00 |
| 8-7110-553-311- | ECE GRANT - CONTRACTED SERVICES | \$0.00 | \$0.00 | \$2,000.00 |
| 8-7110-553-332- | ECE GRANT - MILEAGE REIMBURSEMENT | \$0.00 | \$0.00 | \$1,500.00 |
| 8-7110-553-344- | ECE GRANT - CELL PHONE SERVICE | \$0.00 | \$0.00 | \$457.00 |
| 8-7110-553-411- | ECE GRANT - SUPPLIES | \$0.00 | \$0.00 | \$1,126.00 |
| 8-7110-553-462- | ECE GRANT - EQUIPMENT | \$0.00 | \$0.00 | \$1,417.00 |
| | Total Appropriations | \$0.00 | \$0.00 | \$207,061.00 |



PRC 556

Sisters of Mercy Math Forward

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

The grant, received in 2015, still has a small amount of funding remaining.

| PRC 556 - Sisters of Mercy - Math Forward | | | | |
|---|----------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-556-000- | REVENUE | (\$6.49) | \$0.00 | (\$6.19) |
| | | (\$6.49) | \$0.00 | (\$6.19) |
| Total Appropriations | | | | |
| 8-5117-556-232- | WORKERS COMP PREMIUMS | \$0.00 | \$0.30 | \$0.00 |
| 8-5117-556-411- | SUPPLIES- SISTERS OF MERCY GRANT | \$6.49 | \$0.00 | \$6.19 |
| | Total Appropriations | \$6.49 | \$0.30 | \$6.19 |



PRC 599

Confucius Classroom Grant

The Confucius Classroom grant is to provide supplemental funding for the Chinese language initiative program at Early College, Reynolds High, Owen High, and Erwin High Schools. These funds are intended to provide professional development opportunities, classroom materials, activities planned for your students enrolled in any Chinese language courses, support for hosting delegates from the partner school, and equipment that will support the Chinese language partnership program at the schools. To better accommodate school needs, the funds were released to the schools for administration in 2017. In 2018, schools joined their efforts to pay for a consultant to provide professional development to our Chinese Language Instructors.

| PRC 599 - Confucius Classroom Grant | | | | |
|-------------------------------------|-----------------------------|-------------------|-----------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-599-000- | REVENUE | (\$7,200.00) | \$0.00 | (\$7,200.00) |
| | | (\$7,200.00) | \$0.00 | (\$7,200.00) |
| Total Appropriations | | | | |
| 8-5114-599-311- | CONTRACTED SERVICES | \$7,200.00 | \$0.00 | \$7,200.00 |
| | Total Appropriations | \$7,200.00 | \$0.00 | \$7,200.00 |



PRC 610

Enka Consolidated Special Tax District Residual Revenue (HVSST)

Although the special supplemental tax in the Enka District (usually called the Hominy Valley Special Supplemental Tax) was repealed many years ago, Enka District schools still have balances that they draw-down occasionally for special projects. Based on interest earnings and budgeted expenditures. Funds will be appropriated as schools desire to spend during the 2022-23 fiscal year.

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

Equity is as follows:

| School | Equity |
|-------------------------|---------------------|
| 324 - Candler | \$8,157.89 |
| 352 - Enka High | \$146,253.98 |
| 370 - Hominy Valley | \$235.23 |
| 388 - Pisgah | \$29.12 |
| 401 - Enka Middle | \$1,136.08 |
| 408 - Sand Hill-Venable | \$3,097.70 |
| Total | \$158,910.00 |

| PRC 610 - Hominy Valley Special Supplemental Tax (HVSST) | | | | |
|--|---------------------------------------|---------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4450-610-000- | INTEREST EARNED - HOMINY VALLEY | \$0.00 | (\$237.84) | \$0.00 |
| 8-4910-610-000- | APPROPRIATED FUND BALANCE-HOMINY VALL | (\$158,672.16) | \$0.00 | (\$158,910.00) |
| | | (\$158,672.16) | (\$237.84) | (\$158,910.00) |
| Total Appropriations | | | | |
| 8-5110-610-311- | CONTRACTED SERVICES-HOMINY VALLEY | \$158,672.16 | \$0.00 | \$158,910.00 |
| | Total Appropriations | \$158,672.16 | \$0.00 | \$158,910.00 |



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.

| PRC 640 - School Vending Machine Proceeds | | | | |
|---|-----------------------------|--------------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4470-640-000- | VENDING MACHINE REVENUE | (\$30,000.00) | (\$4,683.37) | (\$30,000.00) |
| | | (\$30,000.00) | (\$4,683.37) | (\$30,000.00) |
| Total Appropriations | | | | |
| 8-5110-640-411- | SUPPLIES AND MATERIALS | \$30,000.00 | \$4,683.37 | \$30,000.00 |
| | Total Appropriations | \$30,000.00 | \$4,683.37 | \$30,000.00 |



PRC 641

CTE Support Funds

CTE gains funds through vending machine profits for the PRC 641 account. These funds are utilized for CTE support personnel professional development and CTE teacher professional development. Through team building and marketing activities, these funds are utilized for CTE personnel to advocate for Buncombe County Career and Technical Education courses.

| PRC 641 - CTE Support Funds | | | | |
|-----------------------------|-----------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-641-000- | REVENUE | (\$7,564.26) | (\$7,505.10) | (\$449.36) |
| | | (\$7,564.26) | (\$7,505.10) | (\$449.36) |
| Total Appropriations | | | | |
| 8-5120-641-411- | SUPPLIES | \$7,564.26 | \$7,505.10 | \$449.36 |
| | Total Appropriations | \$7,564.26 | \$7,505.10 | \$449.36 |



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.

| PRC 706 - School Activity Bus Fees | | | | |
|---|--|---------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-706-000- | ACTIVITY BUS REVENUE | (\$110,000.00) | (\$87,938.72) | \$110,000.00 |
| | | (\$110,000.00) | (\$87,938.72) | \$110,000.00 |
| Total Appropriations | | | | |
| 8-6550-706-352- | CDL REIMBURSEMENTS - TRANSPORTATION | \$15,000.00 | \$12,259.25 | \$15,000.00 |
| 8-6551-706-175- | TRANS MECHANICS WORK ON ACTIVITY BUSES | \$45,500.00 | \$44,845.88 | \$45,000.00 |
| 8-6551-706-232- | BUS DRIVER ACTIVITY BUS - WORKERS COMP | \$3,000.00 | \$2,068.58 | \$3,000.00 |
| 8-6551-706-422- | REPAIR PARTS/MATERIALS- ACTIVITY BUSES | \$34,614.00 | \$28,709.71 | \$35,000.00 |
| 8-6551-706-424- | OIL- ACTIVITY BUSES | \$1,886.00 | \$1,992.58 | \$2,000.00 |
| 8-6551-706-425- | TIRES- ACTIVITY BUSES | \$10,000.00 | \$3,004.15 | \$10,000.00 |
| | Total Appropriations | \$110,000.00 | \$92,880.15 | \$110,000.00 |



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 will not be established for this PRC until funding commitments have been received from third parties.

| PRC 805 - Third Party Payroll Reimbursements | | | | |
|--|--|----------------|-------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-805-000- | LOCAL REIMBURSEMENTS SUBS | | | \$0.00 |
| | | \$0.00 | \$0.00 | \$0.00 |
| Total Appropriations | | | | |
| 8-5110-805-162- | SUBSTITUTES PAID BY OUTSIDE ORGANIZATION | \$0.00 | \$2,414.39 | \$0.00 |
| 8-5110-805-192- | ADDITIONAL RESPONSIBILITY STIPEND | \$0.00 | \$900.00 | \$0.00 |
| 8-5110-805-196- | PROFESSIONAL DEVELOPMENT STIPEND | \$0.00 | (\$900.00) | \$0.00 |
| 8-5110-805-211- | EMPLOYER'S FICA | \$0.00 | \$366.05 | \$0.00 |
| 8-5110-805-221- | EMPLOYER'S RETIREMENT | \$0.00 | \$278.25 | \$0.00 |
| 8-6550-805-173- | CUSTODIAN | \$0.00 | (\$92.16) | \$0.00 |
| 8-6550-805-211- | EMPLOYER'S FICA | \$0.00 | \$101.70 | \$0.00 |
| 8-6550-805-221- | EMPLOYER'S RETIREMENT | \$0.00 | \$82.38 | \$0.00 |
| | Total Appropriations | \$0.00 | \$3,150.61 | \$0.00 |



PRC 845

Parking Security

The parking security contract for Buncombe County School’s high school parking lots provides two main benefits. First, it helps control access to the school so that individuals who should not be on campus do not have as great an ability to enter undetected as they would otherwise. Second, the presence of parking lot monitors helps 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 and facilities use revenues.

| PRC 845 - Parking Security | | | | |
|-----------------------------|-----------------------------|---------------------|---------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-845-000- | PARKING PERMIT FEES | (\$135,000.00) | (\$133,490.19) | (\$188,523.00) |
| | | (\$135,000.00) | (\$133,490.19) | (\$188,523.00) |
| Total Appropriations | | | | |
| 8-5850-845-311- | PARKING SECURITY CONTRACT | \$188,523.00 | \$108,995.18 | \$188,523.00 |
| | Total Appropriations | \$188,523.00 | \$108,995.18 | \$188,523.00 |



PRC 846

Duke Energy Elementary Grant

These grant funds will be used to purchase equipment and supplies for the elementary grades for STEM (Science, Technology, Engineering, Math) Education.

| PRC 846 - Duke Energy Elementary Grant | | | | |
|--|------------------------------|--------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4890-846-000- | DUKE ENERGY ELEMENTARY GRANT | (\$10,406.50) | (\$8,294.72) | (\$2,111.78) |
| | | (\$10,406.50) | (\$8,294.72) | (\$2,111.78) |
| Total Appropriations | | | | |
| 8-5110-846-411- | SUPPLIES AND MATERIALS | \$10,406.50 | \$8,294.72 | \$2,111.78 |
| | Total Appropriations | \$10,406.50 | \$8,294.72 | \$2,111.78 |



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 within the amount of interest earned each year.

| PRC 853 - Hazelton Trust Fund | | | | |
|-------------------------------|-----------------------------------|-------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4450-853-000- | PEP SCHOOL FUNDS INTEREST EARNED | \$0.00 | (\$346.12) | (\$3,000.00) |
| 8-4910-853-000- | REVENUE-APPROPRIATED FUND BALANCE | (\$3,500.00) | \$0.00 | \$0.00 |
| | | (\$3,500.00) | (\$346.12) | (\$3,000.00) |
| Total Appropriations | | | | |
| 8-5210-853-333- | FIELD TRIPS - PEP HAZELTON | \$2,500.00 | \$0.00 | \$0.00 |
| 8-5210-853-411- | SUPPLIES/MATERIALS--PEP HAZELTON | \$500.00 | \$0.00 | \$3,000.00 |
| 8-5210-853-459- | OTHER FOOD PURCHASES | \$500.00 | \$0.00 | \$0.00 |
| | Total Appropriations | \$3,500.00 | \$0.00 | \$3,000.00 |



PRC 854

Reimbursements from High Schools

High Schools supplement the funding that the school district provides for wages from their own school funds for several 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 high 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 for 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 several 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 for 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

Elementary schools 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 elementary 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 for 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 857

Paddison Grant

Several years ago, a donor left a \$2.3 million bequest to be distributed among the six traditional high schools. The Buncombe County Schools Foundation has invested the money until such time as the individual high school indicates that they have a project that they wish it to fund. Provided the Foundation Board approves the request, the Foundation then writes a check to the school system and the individual schools can use those funds to make approved purchases.

| PRC 857 - Paddison Grant | | | | |
|-----------------------------|-----------------------------|---------------------|--------------------|---------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-857-000- | PADDISON REVENUE | (\$130,632.18) | (\$123,381.10) | (\$166,693.25) |
| | | (\$130,632.18) | (\$123,381.10) | (\$166,693.25) |
| Total Appropriations | | | | |
| 8-5110-857-312- | WORKSHOP EXPENSES | | | |
| 8-5110-857-411- | SUPPLIES AND MATERIALS | \$0.00 | \$4,538.20 | \$0.00 |
| 8-5110-857-413- | TEXTBOOKS-PADDISON GRT | \$0.00 | \$48,159.07 | \$0.00 |
| 8-5110-857-461- | NON-INVENTORIED EQUIPMENT | \$0.00 | \$21,462.35 | \$0.00 |
| 8-5110-857-462- | COMPUTER EQUIPMENT | \$130,632.18 | \$13,392.95 | \$166,693.25 |
| 8-5110-857-541- | EQUIPMENT-PADDISON GRT | \$0.00 | \$0.00 | \$0.00 |
| 8-8110-857-472- | SALES AND USE TAX REFUND | \$0.00 | \$0.00 | \$0.00 |
| | Total Appropriations | \$130,632.18 | \$87,552.57 | \$166,693.25 |



PRC 860

Transportation Assistants - Asheville City Schools

Buncombe County Schools and Asheville City Schools hire 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.

In previous years, because Buncombe County Schools operates the transportation system for Asheville City Schools, the Asheville City Schools TSA's were paid through the Buncombe County Schools payroll system and then Asheville City Schools reimbursed Buncombe County Schools for the cost of the Asheville City Schools TSA's. Starting in 2022-23 these TSA's are now paid directly by Asheville City Schools, one TSA rides on a bus that serves both BCS and ACS students and the cost is shared. Buncombe County Schools will now need to reimburse Asheville City Schools for half of the cost for this TSA.

| PRC 860 - Reimbursements from Asheville City Schools | | | | |
|--|--|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-860-000- | REIMBURSEMENTS | (\$73,032.00) | (\$73,031.54) | \$0.00 |
| | | (\$73,032.00) | (\$73,031.54) | \$0.00 |
| Total Appropriations | | | | |
| 8-6550-860-147- | ASHEVILLE CITY PAID TSA | \$53,046.00 | \$52,942.34 | \$13,398.00 |
| 8-6550-860-181- | ASHEVILLE CITY LOCAL SUPPLEMENT | \$3,935.00 | \$1,578.16 | \$1,443.00 |
| 8-6550-860-184- | LONGEVITY PAY | \$237.00 | \$0.00 | \$0.00 |
| 8-6550-860-199- | OVERTIME-ASHEVILLE CITY PAID TSA | \$557.00 | \$556.67 | \$0.00 |
| 8-6550-860-211- | EMPLOYER'S SOC SECURITY-ASHEVILLE CT TSA | \$4,420.00 | \$4,092.68 | \$1,135.00 |
| 8-6550-860-221- | EMPLOYER'S RET CONTRIB -ASHEVILLE CT TSA | \$13,418.00 | \$9,763.25 | \$3,636.00 |
| 8-6550-860-231- | EMPLOYER-PAID HEALTH IN-ASHEVILLE CT TSA | \$13,285.00 | \$10,987.39 | \$3,699.00 |
| 8-6550-860-232- | WORKERS' COMPENSATION PREMIUMS | \$2,721.00 | \$2,720.97 | \$148.00 |
| | Total Appropriations | \$91,619.00 | \$82,641.46 | \$23,459.00 |



PRC 896

Student Services

Funds in this account covers the administrative costs of the Student Services staff, including office supplies, professional development, digital storage of student records, contracted professional training, and other departmental needs.

| PRC 896 - Student Services | | | | |
|-----------------------------|---------------------------------------|--------------------|--------------------|------------------------|
| Account | Description | 2021-22 Budget | 2021-22 Actuals | 2022-23 Initial Budget |
| Total Revenue | | | | |
| 8-4490-896-000- | TRANSCRIPT FEES | (\$21,600.00) | (\$56,278.25) | (\$21,600.00) |
| | | (\$21,600.00) | (\$56,278.25) | (\$21,600.00) |
| Total Appropriations | | | | |
| 8-6820-896-311- | CONTRACTED SERVICES-STUDENT ACCOUNTIN | \$1,651.00 | \$1,650.64 | \$1,700.00 |
| 8-6820-896-312- | WORKSHOP EXPENSE-STUDENT ACCOUNTING | \$8,379.00 | \$2,216.33 | \$8,250.00 |
| 8-6820-896-319- | MICROFILMING OF STUDENT RECORDS CONTR | \$9,200.00 | \$4,870.00 | \$9,200.00 |
| 8-6820-896-342- | POSTAGE FOR TRANSCRIPTS | \$100.00 | \$0.00 | \$100.00 |
| 8-6820-896-344- | MOBILE COMMUNICATION COSTS | \$500.00 | \$0.00 | \$500.00 |
| 8-6820-896-411- | SUPPLIES-STUDENT SERVICES | \$1,770.00 | \$1,339.30 | \$1,850.00 |
| | Total Appropriations | \$21,600.00 | \$10,076.27 | \$21,600.00 |