

CATAWBA COUNTY SCHOOLS

BUDGET SUMMARY

2011-2012

Catawba County Schools Board of Education Members
And Principal Officials

Board of Education
Joyce Spencer, chair
Charlie Wyant, vice-chair
David Brittain
Sherry Butler
Glenn Fulbright
Steve Hilton
Marilyn McRee

Glenn E. Barger, Superintendent

Steve Demiter, Assistant Superintendent for Operations
Pat Hensley, Assistant Superintendent for Human Resources
Beth Isenhour, Assistant Superintendent for Curriculum and Instruction
Judith Ray, Chief Technology Officer
Sondra Wolfe, Chief Financial Officer

10 East 25th Street
Newton, NC 28658

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**Budget Summary
Board of Education
Catawba County Schools
September 2011**

To the Members of the Board of Education:

Hard economic times for Catawba County and the State of North Carolina have presented another fiscally challenging year for Catawba County Schools. Property re-evaluation and continued high rate of unemployment in Catawba County challenged the Catawba County Board of Commissioners in maintaining the current level of local funding for our schools. The North Carolina General Assembly facing many of the same challenges adopted a budget with severe cuts to K-12 public education.

The financial difficulties experienced since 2009 remain and continue to grow, and are reflected in the budgets adopted by the State of North Carolina and the Catawba County Board of Commissioners. Despite economic concerns, the budget emphasizes our sustained commitment to educational excellence. Our number one priority is -- and will continue to be -- optimum student performance. Success in this area is critical because we are now in an interconnected, global environment. As we enter the new school year, we can take pride in our district's standing.

We can be proud of our successes:

- The 2001 Graduation Cohort Rate for CCS increased to 86.2%
- Proficiency scores across all EOCs continue to be high. Students met high growth standard in US History
- Major construction is occurring at Webb Murray Elementary School
- Arndt renovations and construction of new Gymnasium
- Major renovations and addition to cafeteria at St. Stephens High School
- Number of State awards for teachers and administrators

As we move forward, sustaining academic growth and preserving resources will be more challenging for the board of education.

The county commissioners maintained an allocation of \$1,433 per student for 2011-12. While the per-pupil allocation remained the same, our total allocation increased by \$40,124 due to a slight increase in enrollment. No salary increases were approved again this year. The State approved an increase in the retirement matching rate from 10.51% to 13.12%.

The State made the following reductions for 2011-12:

- Assistant Principals – 4 positions – funded with Education Job Funds for this year
- Central Office Administration – 16.12% or \$175,128
- Driver Education - \$37.65 per 9th grade ADM or \$74,475
- Instructional Supplies - \$30/ADM or \$517,980
- Instructional Support Positions – 4 positions (counselors, media)
- Non-Instructional Support – 15% or \$789,000 (custodians, clerical) – funded with Education Job Funds for this year
- Textbooks - \$1.1 million – originally projected at \$79.21/ADM – funded at \$14.82 per ADM
- Transportation – 2.5% or \$104,000
- Flexible Reduction - \$5,001,363

The State did change the allotment formula for classroom teachers in grades 1-3 from 1:18 to 1:17 per ADM. This resulted in an increase of 12 positions.

Catawba County Schools is using \$3.2 million in Federal Education Job Funds that were received in the fall of 2010. These funds will be available until September 2012. The funds can only be used for any school-based personnel.

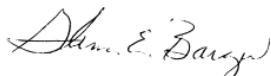
We will use \$1.8 million in fund balance. This will leave approximately \$5.8 million in undesignated fund balance, or 18.9% of our Local Current Expense and Other Restricted Funds budget. We have made every effort to increase our available fund balance to be able to soften the effect of the “cliff” that we will face in 2012-13 when Federal ARRA Education Job Funds are no longer available and the flexible reduction imposed by the state increases to approximately \$5.9 million.

This recommended budget includes the following position reductions:

- 18 classroom teacher positions
- 25 teacher assistant positions
- 6 instructional support positions
- 2 central office positions

The continuation of our current operations will be a challenge for us this year and for the next several years to come. Thank you for your hard work and diligence. Our students’ ongoing success is a testament to the cooperative efforts of the Board and Catawba County Schools staff.

Respectfully submitted,



Glenn E. Barger
Superintendent

BUDGET RESOLUTION

BE IT RESOLVED by the board of education of Catawba County School Administrative Unit:

SECTION 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|--|----|----------------------|
| Instructional Services | | |
| Regular Instructional Services | \$ | 7,962,072.00 |
| Special Populations Services | | 1,292,762.00 |
| Alternative Programs and Services | | 191,383.00 |
| School Leadership Services | | 1,827,505.00 |
| Co-Curricular Services | | 310,242.00 |
| School Based Support Services | | 880,801.00 |
| System-Wide Support Services | | |
| Support and Development Services | | 278,194.00 |
| Special Population Support Services | | 124,101.00 |
| Alternative Programs and Services Support | | 704.00 |
| Technology Support Services | | 1,401,873.00 |
| Operational Support Services | | 9,624,375.00 |
| Financial and Human Resource Services | | 538,982.00 |
| Accountability Services | | 264,778.00 |
| Policy, Leadership & Public Relations Services | | 645,611.00 |
| Ancillary Services | | |
| Community Schools | | 35,333.00 |
| Non-Programmed Charges | | |
| Payments to Other Gov't Units | | 121,000.00 |
| Total Local Current Expense Fund Appropriation | \$ | <u>25,499,716.00</u> |

SECTION 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|--|----|----------------------|
| Local Funds | | <u>25,499,716.00</u> |
| Total Local Current Expense Fund Appropriation | \$ | 25,499,716.00 |

SECTION 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | |
|--|---------------------|
| Instructional Services | |
| Regular Instructional Services | 2,184,644.91 |
| Special Populations Services | 283,360.93 |
| Alternative Programs and Services | 774,942.00 |
| School Based Support Services | 1,841,939.89 |
| System-Wide Support Services | |
| Support and Development Services | 6,450.00 |
| Special Population Support Services | 50,996.00 |
| Alternative Programs and Services Support | 97,071.00 |
| Operational Support Services | 410,459.00 |
| Financial and Human Resource Services | 169,286.00 |
| Policy, Leadership & Public Relations Services | 15,000.00 |
| Ancillary Services | |
| Nutrition Services | 81,913.00 |
| Non-Programmed Charges | |
| Transfers to other Funds | 68,598.00 |
| Total Other Restricted Fund Appropriation | <u>5,984,660.73</u> |

SECTION 4 - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|---|----|---------------------|
| State Funds | \$ | 1,383,781.00 |
| Federal Funds | | 1,507,617.00 |
| Local Funds | | 1,306,110.00 |
| Fund Balance Appropriated | | <u>1,787,152.73</u> |
| Total Other Restricted Fund Appropriation | \$ | 5,984,660.73 |

SECTION 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | |
|-------------------------------------|------------------|
| Instructional Services | |
| Regular Instructional Services | \$ 55,292,491.00 |
| Special Populations Services | 11,888,988.00 |
| Alternative Programs and Services | 1,281,531.00 |
| School Leadership Services | 4,069,123.00 |
| School Based Support Services | 6,151,272.00 |
| System-Wide Support Services | |
| Support and Development Services | 454,705.00 |
| Special Population Support Services | 208,823.00 |
| Technology Support Services | 55,362.00 |

| | |
|--|------------------|
| Operational Support Services | 5,252,989.00 |
| Financial and Human Resource Services | 634,462.00 |
| Accountability Services | 54,858.00 |
| Policy, Leadership & Public Relations Services | 532,074.00 |
| Nutrition Services | 48,135.00 |
| Total State Public School Fund Appropriation | \$ 85,924,813.00 |

SECTION 6 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | |
|-------------|------------------|
| State Funds | \$ 85,924,813.00 |
|-------------|------------------|

SECTION 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | |
|---|------------------|
| Instructional Services | |
| Regular Instructional Services | \$ 3,394,446.00 |
| Special Populations Services | 4,194,265.00 |
| Alternative Programs and Services | 2,798,877.00 |
| School Leadership Services | 1,049,367.00 |
| School Based Support Services | 53,859.00 |
| System-Wide Support Services | |
| Support and Development Services | 186,678.00 |
| Special Populations Support Services | 75,070.00 |
| Alternative Programs and Services Support | 101,056.00 |
| Operational Support Services | 50,000.00 |
| Financial and Human Resource Services | 107,611.00 |
| Accountability Services | 76,746.00 |
| System Wide Pupil Support Services | 66,591.00 |
| Non-Programmed Charges | 204,242.00 |
| Total Federal Grants Fund Appropriation | \$ 12,358,808.00 |

SECTION 8 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | |
|---------------|------------------|
| Federal Funds | \$ 12,358,808.00 |
|---------------|------------------|

SECTION 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|--|----|-------------------|
| Ancillary Services | | |
| Nutrition Services | \$ | 8,619,736.00 |
| Non-Programmed Charges | | <u>515,000.00</u> |
| Total Child Nutrition Fund Appropriation | \$ | 9,134,736.00 |

SECTION 10 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|------------------------------------|----|-------------------|
| State Funds | \$ | 59,080.00 |
| Local Funds | | 4,046,500.00 |
| Federal Funds | | 4,700,233.00 |
| Fund Balance Appropriated | | <u>328,923.00</u> |
| Total Child Nutrition Fund Revenue | \$ | 9,134,736.00 |

SECTION 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|---|----|---------------------|
| Instructional Services | \$ | 849,485.53 |
| System Wide Support Services | | 2,152,180.66 |
| Ancillary Services (Child Nutrition) | | 234,479.97 |
| Capital Outlay (Land, Buildings) | | <u>7,404,040.58</u> |
| Total Capital Outlay Fund Appropriation | \$ | 10,640,186.74 |

SECTION 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

| | | |
|--|----|-------------------|
| Local Funds | \$ | 5,860,510.49 |
| Federal Funds | | 3,990,872.67 |
| Transfer from Local Current Expense Fund | | 68,598.00 |
| Fund Balance Appropriated | | <u>720,205.58</u> |
| Total Capital Outlay Fund Revenue | \$ | 10,640,186.74 |

SECTION 13 - All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

SECTION 14 - The finance officer, with the approval of the superintendent, is hereby authorized to transfer appropriations within a fund as follows:

A. Proposed expenditures from state, federal, and other sources of revenues may be amended upon receipt of information altering the anticipated revenues. A report of such amendments shall be made to the board of education on a monthly basis.

B. Amounts may be transferred between sub-functions and objects of expenditure.

C. Transfers between functions may be made up to \$5000 with a report of such transfers made to the board of education.

D. Transfers between funds or from contingency appropriations shall not be made without prior approval of the board of education.

SECTION 15 - Copies of this budget resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted this _____ day of _____

RESOLUTION OF THE CATAWBA COUNTY BOARD OF EDUCATION FOR THE OPERATION OF THE CATAWBA COUNTY ADMINISTRATIVE SCHOOL UNIT FOR THE SCHOOL YEAR 2011-2012

WHEREAS, the Catawba County Board of Education is under a duty to provide and operate an adequate system of free public schools in the Catawba County Administrative School Unit;

AND WHEREAS, the Catawba County Board of Commissioners has appropriated a current expense budget in the amount of twenty-four million seven hundred fifty-nine thousand three hundred seventy-four and no/100 (24,759,374) dollars and a capital outlay budget in the amount of nine million seven hundred fifty-six thousand three hundred eighty-three and 16/100 (9,756,383.16) dollars for the budget year July 1, 2011 through June 30, 2012;

AND WHEREAS, it is the intent of the Catawba County Board of Education to operate the balanced budget year July 1, 2011 through June 30, 2012, and to in all respects comply with the School Budget and Fiscal Control Act, (Article 10A of the North Carolina General Statutes);

NOW THEREFORE, the Catawba County Board of Education does resolve that the budgets hereto attached be and the same are, hereby approved and made a part of the Resolution.

BE IT FURTHER RESOLVED, that the Catawba County Board of Education shall expend all monies received in accordance with this budget resolution, and shall endeavor in all respects to comply with the School Budget and Fiscal Control Act.

I hereby certify that the foregoing Resolution was duly adopted by the Catawba County Board of Education at its regular meeting held on September 26, 2011, upon a motion by school board member _____ and seconded by _____ and passed by a majority of those member present.

Glenn E. Barger, Superintendent
Catawba County Board of Education

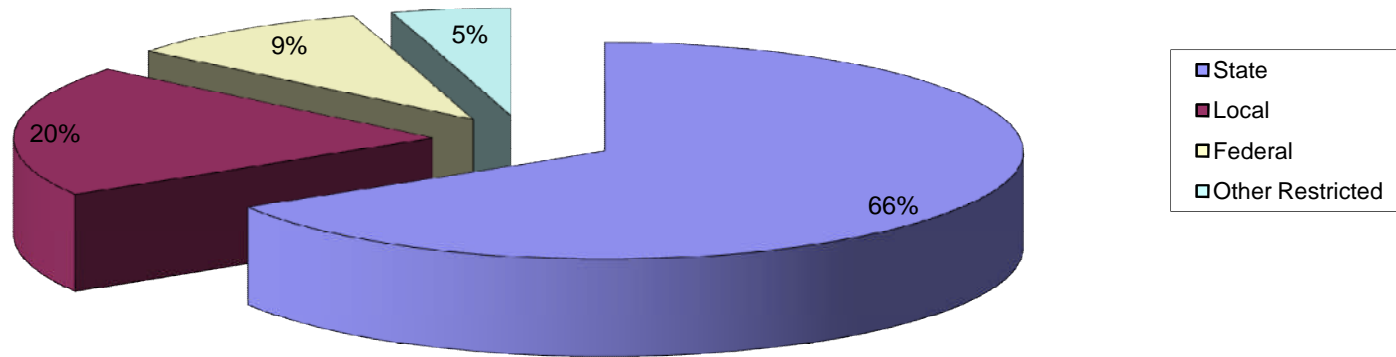
APPROVED:

Joyce Spencer, Chairperson
Catawba County Board of Education

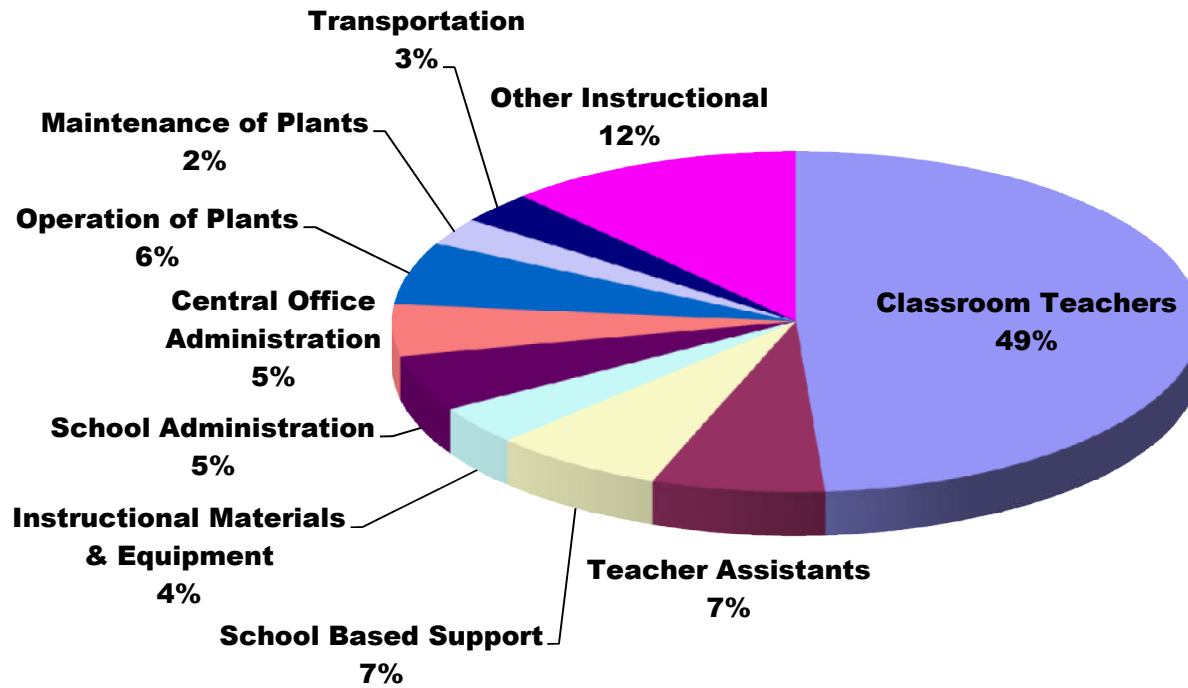
**2011-12 COMBINED OPERATING BUDGET
REVENUES AND EXPENDITURES**

| | <u>Local Fund</u> | <u>Restricted Fund</u> | <u>State Public School Fund</u> | <u>Federal Fund</u> | <u>Total</u> |
|---|---------------------|------------------------|---------------------------------|----------------------|-----------------------|
| Revenues | | | | | |
| State of North Carolina | \$ - | \$ 1,383,781 | \$ 85,624,813 | \$ - | \$ 87,008,594 |
| State Textbook Allocation | \$ - | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Federal | \$ - | \$ 1,507,617 | \$ - | \$ 12,358,808 | \$ 13,866,425 |
| Catawba County Appropriation | \$24,792,466 | \$ - | \$ - | \$ - | \$ 24,792,466 |
| Other Local Revenue | \$ 707,250 | \$ 3,093,263 | \$ - | \$ - | \$ 3,800,513 |
| Total Revenues | \$25,499,716 | \$ 5,984,661 | \$ 85,924,813 | \$ 12,358,808 | \$ 129,767,998 |
| Operating Expenses** | | | | | |
| Instructional Services | | | | | |
| Regular Instructional Services | \$ 7,962,072 | \$ 2,184,645 | \$ 55,292,491 | \$ 3,394,446 | \$ 68,833,654 |
| Special Populations Services | \$ 1,292,762 | \$ 283,361 | \$ 11,888,988 | \$ 4,194,265 | \$ 17,659,376 |
| Alternative Programs & Services | \$ 191,383 | \$ 774,942 | \$ 1,281,531 | \$ 2,798,877 | \$ 5,046,733 |
| School Leadership Services | \$ 1,827,505 | \$ - | \$ 4,069,123 | \$ 1,049,367 | \$ 6,945,995 |
| Co-Curricular Services | \$ 310,242 | \$ - | \$ - | \$ - | \$ 310,242 |
| School Based Support Services | \$ 880,801 | \$ 1,841,940 | \$ 6,151,272 | \$ 53,859 | \$ 8,927,872 |
| Total Instructional Services | \$12,464,765 | \$ 5,084,888 | \$ 78,683,405 | \$ 11,490,814 | \$ 107,723,872 |
| System-Wide Support Services | | | | | |
| Support & Development Services | \$ 278,194 | \$ 6,450 | \$ 454,705 | \$ 186,678 | \$ 926,027 |
| Special Population Support Services | \$ 124,101 | \$ 50,996 | \$ 208,823 | \$ 75,070 | \$ 458,990 |
| Alternative Programs & Support Services | \$ 704 | \$ 97,071 | \$ - | \$ 101,056 | \$ 198,831 |
| Technology Support Services | \$ 1,401,873 | \$ - | \$ 55,362 | \$ - | \$ 1,457,235 |
| Operational Support Services | \$ 9,624,375 | \$ 410,459 | \$ 5,252,989 | \$ 50,000 | \$ 15,337,823 |
| Finance & Human Resource Services | \$ 538,982 | \$ 169,286 | \$ 634,462 | \$ 107,611 | \$ 1,450,341 |
| Accountability Services | \$ 264,778 | \$ - | \$ 54,858 | \$ 76,746 | \$ 396,382 |
| System Wide Pupil Support | \$ - | \$ - | \$ - | \$ 66,591 | \$ 66,591 |
| Policy, Leadership & Public Relations | \$ 645,611 | \$ 15,000 | \$ 532,074 | \$ - | \$ 1,192,685 |
| Total System-Wide Support Services | \$12,878,618 | \$ 749,262 | \$ 7,193,273 | \$ 663,752 | \$ 21,484,905 |
| Ancillary Services | | | | | |
| Community Schools | \$ 35,333 | \$ - | \$ - | \$ - | \$ 35,333 |
| Nutrition Services | \$ - | \$ 81,913 | \$ 48,135 | \$ - | \$ 130,048 |
| Non-Programmed Charges | \$ 121,000 | \$ 68,598 | \$ - | \$ 204,242 | \$ 393,840 |
| Total Operating Expenses | \$25,499,716 | \$ 5,984,661 | \$ 85,924,813 | \$ 12,358,808 | \$ 129,767,998 |
| Per pupil expenditure | \$ 1,469.72 | \$ 344.94 | \$ 4,952.44 | \$ 712.32 | \$ 7,479.42 |
| **Appendix E contains explanations of expense categories. | | | | | |

Catawba County Schools Revenues 2011-12
State: \$85,924,813 Local \$25,499,716
Federal: \$12,358,808 Other Restricted \$5,984,661



Catawba County Schools 2011-2012 Budget State, Local, Federal and Other Restricted



Local Fund Revenue
2011-2012

| | 2009-10 ACTUAL | 2010-11 BUDGET | 2011-12 BUDGET | INC/DEC FROM 10-11 |
|---|-------------------|-------------------|-------------------|-----------------------|
| Projected Enrollment of County Residents: | | | | |
| State projection | 17,354 | 17,227 | 17,266 | 39 |
| Existing Charter School Students | <u>60</u> | <u>76</u> | <u>84</u> | <u>8</u> |
| Total County Resident Students | 17,414 | 17,303 | 17,350 | 47 |
| | | | | |
| Out of County Tuition Paid Students | <u>61</u> | <u>53</u> | <u>72</u> | <u>19</u> |
| Total Students | 17,353 | 17,250 | 17,278 | 28 |
| | | | | |
| Per Student County Appropriation | \$ 1,394.00 | \$ 1,433 | \$ 1,433 | \$ - |
| | | | | |
| COUNTY TAXES: | | | | |
| County Appropriation | \$ 24,267,476 | \$ 24,719,250 | \$ 24,759,374 | \$ 40,124 |
| | | | | |
| OTHER REVENUE: | | | | |
| Fines & Forfeitures | \$ 637,563 | \$ 707,250 | \$ 707,250 | \$ - |
| Catawba County-Project Manager | \$ 33,092 | \$ 33,092 | \$ 33,092 | \$ - |
| SUBTOTAL OTHER REVENUE | \$ 637,563 | \$ 740,342 | \$ 740,342 | \$ - |
| | | | | |
| LOCAL REVENUES | \$ 24,905,039 | \$ 25,459,592 | \$ 25,499,716 | \$ 40,124 |

Local Fund Budget Summary
2011-12

| | 2009-2010 ACTUAL | 2010-2011 BUDGET | 2011-12 BUDGET |
|---|---------------------|---------------------|-------------------|
| <u>SUMMARY BY PURPOSE CODE</u> | | | |
| <u>INSTRUCTIONAL</u> | | | |
| 5110 Regular Curricular Services | \$ 6,611,459 | \$ 7,709,676 | \$ 7,610,581 |
| 5120 CTE Curricular Services | \$ 385,642 | \$ 402,467 | \$ 351,491 |
| 5210 Children with Disabilities Curricular Services | \$ 732,801 | \$ 790,370 | \$ 979,205 |
| 5220 Special Populations CTE Curricular Services | \$ 40,414 | \$ 40,010 | \$ 38,499 |
| 5230 Pre-K Children With Disabilities Curricular Serv | \$ 16,211 | \$ 22,482 | \$ 18,429 |
| 5240 Speech and Language Pathology Services | \$ 58,654 | \$ 65,152 | \$ 59,412 |
| 5260 Academically/Intellectually Gifted Curricular Serv | \$ 21,039 | \$ 17,261 | \$ 16,554 |
| 5270 Limited English Proficiency Services | \$ 154,605 | \$ 163,431 | \$ 180,663 |
| 5310 Alternative Instructional Services | \$ 22,926 | \$ 11,620 | \$ 8,369 |
| 5320 Attendance and Social Work Services | \$ 48,296 | \$ 48,809 | \$ 51,623 |
| 5330 Remedial and Supplemental K-12 Services | \$ 74,549 | \$ 153,088 | \$ 129,382 |
| 5340 Pre-K Readiness Supplemental Services | \$ 6,070 | \$ 10,396 | \$ 2,009 |
| 5400 School Leadership Services | \$ 1,675,471 | \$ 1,831,603 | \$ 1,827,505 |
| 5501 Athletic Services | \$ 335,728 | \$ 352,330 | \$ 310,242 |
| 5810 Educational Media Services | \$ 111,783 | \$ 123,445 | \$ 115,018 |
| 5820 Student Accounting | \$ 331,139 | \$ 396,657 | \$ 403,371 |
| 5830 Guidance Services | \$ 185,747 | \$ 229,181 | \$ 233,681 |
| 5840 Health Support Services | \$ 19,452 | \$ 15,791 | \$ 12,771 |
| 5860 Instructional Technology Services | \$ 35,972 | \$ 5,570 | \$ 7,831 |
| 5870 Staff Development Unallocated | \$ 75,480 | \$ 68,024 | \$ 64,271 |
| 5880 Parent Involvement Services | \$ 47,446 | \$ 11,570 | \$ 43,858 |
| 5000 TOTAL INSTRUCTIONAL SERVICES | \$ 10,990,884 | \$ 12,468,933 | \$ 12,464,765 |
| <u>SYSTEM WIDE SUPPORT SERVICES</u> | | | |
| 6110 Regular Curricular Support | \$ 164,692 | \$ 189,381 | \$ 242,463 |
| 6120 CTE Curricular Support | \$ 36,266 | \$ 36,613 | \$ 35,731 |
| 6200 Special Population Support | \$ 133,095 | \$ 112,352 | \$ 124,101 |
| 6300 Alternative Programs and Services Support | \$ 148,408 | \$ 145,240 | \$ 704 |
| 6400 Technology Support Services | \$ 1,159,851 | \$ 1,436,409 | \$ 1,401,873 |
| 6510 Communication Services | \$ 104,797 | \$ 133,991 | \$ 118,249 |
| 6520 Printing and Copying Services | \$ - | \$ 122 | \$ 134 |
| 6530 Public Utility and Energy Services | \$ 3,033,307 | \$ 3,571,172 | \$ 3,605,165 |

Local Budget Summary (con't)

| | | | |
|---|----------------------|----------------------|----------------------|
| 6540 Custodial Services | \$ 1,936,575 | \$ 1,945,218 | \$ 2,056,661 |
| 6550 Transportation Services | \$ 430,216 | \$ 439,144 | \$ 452,495 |
| 6560 Warehouse and Delivery Services | \$ 14,607 | \$ 2,791 | \$ 2,819 |
| 6570 Facilities, Planning, Construction Services | \$ 51,019 | \$ 59,439 | \$ 65,098 |
| 6580 Maintenance Services | \$ 3,327,528 | \$ 3,348,421 | \$ 3,323,754 |
| 6610 Financial Services | \$ 340,491 | \$ 377,501 | \$ 363,375 |
| 6620 Human Resource Services | \$ 115,599 | \$ 163,280 | \$ 175,607 |
| 6700 Accountability Services | \$ 168,137 | \$ 241,745 | \$ 264,778 |
| 6850 Safety and Security Support Services | \$ 32,114 | \$ - | \$ - |
| 6910 Board of Education | \$ 45,406 | \$ 49,618 | \$ 46,067 |
| 6920 Legal Services | \$ 151,979 | \$ 155,660 | \$ 159,341 |
| 6930 Audit Services | \$ 46,250 | \$ 46,250 | \$ 46,250 |
| 6940 Leadership Services | \$ 319,585 | \$ 386,123 | \$ 393,953 |
| 6950 Public Relations and Marketing Services | \$ 69,885 | \$ 73,383 | \$ - |
| Total System Wide Support Services | \$ 11,829,807 | \$ 12,913,853 | \$ 12,878,618 |
| | | | |
| <u>ANCILLARY SERVICES</u> | | | |
| 7100 Community Services | \$ 35,157 | \$ 35,333 | \$ 35,333 |
| | | | |
| <u>NON PROGRAMMED CHARGES</u> | | | |
| 8100 Payments to Other Governments | \$ 104,060 | \$ 121,000 | \$ 121,000 |
| | \$ 104,060 | \$ 121,000 | \$ 121,000 |
| | | | |
| TOTAL LOCAL FUND BUDGET | \$ 22,959,908 | \$ 25,539,119 | \$ 25,499,716 |
| | | | |
| | | | |
| | | | |
| *Appendix E contains explanations of expense categories | | | |

| CATAWBA COUNTY SCHOOLS LOCAL CURRENT EXPENSE BUDGET | | Approved Budget 2010-2011 | Proposed Budget 2011-2012 | Recommended Budget 2011-2012 |
|--|---|--------------------------------------|--------------------------------------|---|
| 5100 | REGULAR INSTRUCTION | | | |
| 1 | Regular Teacher Salaries Provides 43 positions | 1,475,000 | 1,475,000 | 1,475,000 |
| 2 | Teacher Salary Supplement-7% | 2,457,329 | 2,652,294 | 2,652,294 |
| | In 2010-11 state allotted teachers were transferred to ARRA stabilization funds and the supplements were paid from that source; the ARRA funds are no longer available. | | | |
| 3 | Performance Based Supplement for teachers- 2% Eight schools are eligible for the bonus | 540,245 | 0 | 250,000 |
| 4 | Mentor Pay Paid from Title II funds | 12,500 | 0 | 0 |
| 5 | Substitute Teacher Salaries | 45,000 | 45,000 | 45,000 |
| 6 | Substitute Teacher Calling System Annual Fee | 14,500 | 14,500 | 14,500 |
| 7 | JROTC Programs at all high schools | 183,750 | 183,750 | 183,750 |
| 8 | Teacher Assistant Salaries Provides 37 positions | 234,318 | 0 | 0 |
| 9 | Local Supplement for classified - 3% | 105,020 | 90,962 | 101,936 |
| 10 | Information Classroom Technicians 1 technician in each high school | 0 | 0 | 131,470 |
| 11 | Band/Chorus-Middle and High Schools \$4500 per middle school, \$9000 per high school | 76,500 | 76,500 | 76,500 |
| 12 | Band Director supplement per salary schedule | 6,095 | 6,095 | 6,095 |
| 13 | Itinerant Teacher Travel-Regular Instruction | 10,160 | 8,128 | 10,160 |
| 14 | Instructional Supplies Reflects a 10% reduction to departmental budgets No reduction to schools | 297,032 | 267,329 | 285,032 |
| 15 | Textbooks Includes additional cost of textbooks for Challenger | 1,186 | 2,018 | 2,218 |
| 16 | Media Center Materials Includes library books, Ebooks, online resources, etc. Reduce from \$11/adm to \$9/adm | 213,180 | 178,680 | 178,680 |
| 17 | School Improvement \$10/adm - maintain same as 2010-11 | 172,000 | 155,520 | 172,800 |
| 18 | Digitize records of graduating class | 11,322 | 11,322 | 0 |
| 19 | C.T.E. Travel Based on prior year expenses | 30,893 | 20,000 | 25,000 |
| 20 | C.T.E. Equipment Advanced funds in 2010-11 for Bandys Welding Program-needed to order equipment | 17,416 | 17,416 | 0 |
| 21 | C.T.E. - Vocats, Tech Prep | 13,153 | 13,153 | 13,153 |
| 22 | Liability Insurance - Job Shadowing-CTE Program | 3,608 | 3,608 | 2,288 |
| 23 | Vocational Rehabilitation Services Maintain contract at current level | 28,202 | 28,202 | 28,683 |
| | | | | |
| | | Page 15 | | |

| | | | | |
|---|---|------------------|------------------|------------------|
| 24 | Technology | 780,688 | 741,654 | 780,688 |
| | Special county funding for computer upgrades | | | |
| | No reduction | | | |
| 25 | Staff Development for Regular Instruction | 53,946 | 45,854 | 45,854 |
| | Reflects a 15% reduction | | | |
| 26 | Annual Leave/Longevity for 5100 level salaries | 10,653 | 10,653 | 10,653 |
| 27 | Social Security Matching-7.65% | 387,848 | 341,477 | 371,500 |
| 28 | Retirement Cost - 13.12% | 532,848 | 464,411 | 631,229 |
| 29 | Hospital Insurance-\$4931 per employee | 277,032 | 212,033 | 236,688 |
| 30 | Workers Compensation Insurance-Regular Instruction | 42,020 | 42,020 | 44,121 |
| | Includes a projected 5% increase | | | |
| 31 | Unemployment Insurance-Regular Instruction | 15,000 | 45,000 | 45,000 |
| | Anticipated increase due to lay-offs | | | |
| 32 | Life Insurance | 17,000 | 17,000 | 17,000 |
| | \$5000 term policy for each full time employee | | | |
| 33 | Employee Assistance program/Wellness Screening | 0 | 0 | 29,550 |
| | Cost of EAP - delay wellness screen | | | |
| 34 | Staff Development - School Level | 112,000 | 95,200 | 95,200 |
| | Reflects a 15% reduction | | | |
| TOTAL REGULAR INSTRUCTION | | 8,177,444 | 7,264,779 | 7,962,042 |
| 5200 SPECIAL POPULATIONS SERVICES | | | | |
| 35 | Salary-ESL Data Manager | 0 | 0 | 24,300 |
| 36 | Teacher Assistants-Catawba Rosenwald-7 positions | 0 | 151,820 | 151,820 |
| | Local Supplement for 5200 level salaries for special population teachers-7% | | | |
| 37 | | 494,624 | 499,908 | 499,908 |
| 38 | Performance based supplement 2% for 5200 level teacher salaries | 103,152 | 0 | 33,300 |
| | Eight schools are eligible for the bonus | | | |
| | Local Supplement for 5200 level salaries for special population-classified employees-3% | | | |
| 39 | | 87,171 | 87,171 | 87,171 |
| 40 | Travel-Psychologists, ESL teachers | 15,135 | 12,108 | 15,135 |
| 41 | Telephone/Cell Phones-ESL & Psychologists | 8,061 | 8,061 | 8,061 |
| 42 | Workers Compensation-Special Populations Salaries | 11,205 | 11,205 | 11,848 |
| | Includes a projected 5% increase | | | |
| 43 | Longevity-Special Population Salaries | 588 | 1,673 | 1,673 |
| 44 | Social Security - 7.65% | 52,443 | 56,654 | 61,060 |
| 45 | Retirement Cost - 13.12% | 72,050 | 68,672 | 104,720 |
| 46 | Hospital Insurance - \$4931 per employee | 0 | 34,517 | 39,488 |
| 47 | Conover School, ACT | 254,278 | 254,278 | 254,278 |
| | Pro-rated portion to cover the cost of Catawba County students in these programs | | | |
| TOTAL SPECIAL POPULATION SERVICES | | 1,098,707 | 1,186,067 | 1,292,762 |
| 5300 ALTERNATIVE PROGRAMS AND SERVICES | | | | |
| 48 | Remediation | 120,400 | 86,400 | 120,400 |
| | No Change - maintain \$7/adm | | | |
| 49 | Travel-Social Workers | 15,384 | 12,307 | 15,384 |
| 50 | Telephone/Cell Phones-Social Workers | 3,900 | 3,900 | 5,700 |
| | Actual cost in 2010-11 | | | |
| 51 | Local Supplement-5300 level certified salaries | 25,000 | 23,000 | 25,212 |
| 52 | Local Supplement-Classified 5300 level salaries | 9,999 | 6,900 | 6,900 |
| 53 | Performance based supplement 2% for 5300 level teacher salaries | 25,595 | 0 | 2,300 |
| | | Page 16 | | |

| | | | | |
|--|---|------------------|------------------|------------------|
| 54 | Longevity-5300 level salaries | 2,415 | 2,415 | 0 |
| 55 | Workers Compensation-5300 level salaries | 7,861 | 7,861 | 8,340 |
| | Includes a projected 5% increase | | | |
| 56 | Social Security Cost - 7.65% | 4,820 | 2,472 | 2,633 |
| 57 | Retirement Cost - 13.12% | 6,622 | 3,396 | 4,515 |
| TOTAL ALTERNATIVE PROGRAMS AND SERVICES | | 221,996 | 148,652 | 191,383 |
| 5400 SCHOOL LEADERSHIP SERVICES | | | | |
| 58 | Supplement-Principal | 418,797 | 418,797 | 418,797 |
| 59 | Travel-Principals | 42,261 | 33,809 | 42,261 |
| 60 | Cell Phones-Principals | 23,000 | 23,000 | 23,000 |
| 61 | Salary-Assistant Principal | 518,795 | 518,795 | 518,795 |
| 62 | Supplement-Assistant Principal | 144,958 | 144,958 | 114,958 |
| 63 | Travel-Assistant Principals | 28,204 | 22,563 | 28,204 |
| 64 | Salary-Office Personnel | 139,472 | 139,472 | 139,472 |
| 65 | Supplement-Classified | 30,732 | 30,732 | 30,732 |
| 66 | Longevity-5400 level salaries | 5,922 | 5,922 | 5,922 |
| 67 | Workshop Expenses-5400 level employees | 3,113 | 2,646 | 2,646 |
| | Reduce by 15% | | | |
| 68 | School Office Support | 158,400 | 158,400 | 158,400 |
| | \$9/adm for telephone, supplies, postage, etc. | | | |
| 69 | Workers Compensation-5400 level salaries | 4,306 | 4,306 | 7,760 |
| | Includes a projected 5% increase | | | |
| 70 | Annual Leave Payoff-5400 level employees | 3,150 | 3,150 | 0 |
| 71 | Social Security Cost - 7.65% | 96,530 | 96,530 | 93,994 |
| 72 | Retirement Cost - 13.12% | 132,618 | 132,618 | 161,202 |
| 73 | Hospital Insurance - \$4931 per employee | 81,345 | 81,345 | 81,362 |
| TOTAL SCHOOL LEADERSHIP SERVICES | | 1,831,603 | 1,817,043 | 1,827,505 |
| 5500 CO-CURRICULAR SERVICES | | | | |
| 74 | Coaching Supplements - High Schools | 216,725 | 216,725 | 216,725 |
| 75 | Social Security Cost - 7.65% | 16,579 | 16,579 | 16,579 |
| 76 | Retirement Cost - 13.12% | 22,778 | 22,778 | 28,434 |
| 77 | Workers Compensation | 748 | 748 | 1,004 |
| | Includes a projected 5% increase | | | |
| 78 | Athletics - Middle Schools | 47,500 | 47,500 | 47,500 |
| TOTAL CO-CURRICULAR SERVICES | | 304,330 | 304,330 | 310,242 |
| 5800 PUPIL SUPPORT SERVICES | | | | |
| 79 | Travel-Counselors, Data Managers | 10,708 | 8,566 | 10,708 |
| 80 | Salary-Parent Educator | 0 | 0 | 22,860 |
| | 1 classified position | | | |
| 81 | Local Supplement for 5800 certified salaries | 265,358 | 275,275 | 275,275 |
| | No longer have ARRA funds | | | |
| 82 | Salary-Data Managers | 265,952 | 265,952 | 265,952 |
| 83 | Supplement-Classified | 22,194 | 23,345 | 23,345 |
| 84 | Longevity/Annual Leave | 2,760 | 2,760 | 2,760 |
| 85 | Social Security - 7.65% | 46,055 | 43,401 | 46,831 |
| 86 | Retirement Cost - 13.12% | 63,273 | 31,675 | 80,316 |
| 87 | Hospital Ins - \$4931 per employee | 49,300 | 54,241 | 54,241 |
| 88 | Workers Compensation | 7,058 | 7,058 | 8,469 |
| | Includes a projected 5% increase | | | |
| 89 | Performance Based Supplement - 2% for 5800 level salaries | 45,760 | 0 | 21,973 |
| | Eight schools are eligible for the bonus | | | |
| | | Page 17 | | |

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|---|---|----------------|----------------|----------------|
| 90 | Telephone-Parent Educator Program | 3,800 | 3,800 | 3,800 |
| 91 | County Wide Functions | 15,000 | 11,250 | 11,250 |
| | Reduce by 25% | | | |
| 92 | Southern Association | 4,500 | 4,500 | 4,500 |
| | No visit this year | | | |
| 93 | SACS Membership | 16,250 | 16,250 | 16,250 |
| 94 | RESA Membership | 32,271 | 32,271 | 32,271 |
| TOTAL PUPIL SUPPORT SERVICES | | 850,238 | 780,344 | 880,801 |
| 6100 SUPPORT AND DEVELOPMENT SERVICES | | | | |
| 95 | Salary/Supplement-Director | 96,267 | 96,267 | 96,267 |
| 96 | Salary-Office Personnel | 32,088 | 32,088 | 67,308 |
| | transferred position from 6300 function | | | |
| 97 | Supplement-Certified-CTE | 26,027 | 26,027 | 26,027 |
| 98 | Supplement-Classified | 4,565 | 4,565 | 4,565 |
| 99 | Travel | 17,503 | 14,002 | 17,503 |
| 100 | Staff Development | 7,897 | 6,712 | 8,832 |
| | transferred amount from 6300 function | | | |
| 101 | Social Security - 7.65% | 12,392 | 12,276 | 14,970 |
| 102 | Retirement Cost - 13.12% | 17,024 | 16,865 | 25,674 |
| 103 | Hospital Ins - \$4931 per employee | 9,860 | 9,860 | 14,793 |
| 104 | Workers Compensation | 853 | 853 | 737 |
| 105 | Longevity for Director | 1,518 | 1,518 | 1,518 |
| TOTAL SUPPORT AND DEVELOPMENT SERVICES | | 225,994 | 221,033 | 278,194 |
| 6200 SPECIAL POPULATION SUPPORT AND DEVELOPMENT SERVICES | | | | |
| 106 | Salary Director | 66,120 | 66,120 | 72,948 |
| | 100% must be paid from local due to state cut | | | |
| 107 | Supplement-Directors - EC & ESL | 16,860 | 16,860 | 17,679 |
| 108 | Longevity - Director | 2,717 | 2,717 | 3,283 |
| 109 | Supplement-Classified | 1,630 | 1,630 | 1,630 |
| 110 | Travel | 3,089 | 2,471 | 3,089 |
| 111 | Social Security Cost - 7.65% | 6,681 | 6,681 | 7,309 |
| 112 | Retirement Cost - 13.12% | 9,178 | 9,178 | 12,535 |
| 113 | Hospital Insurance - \$4931 per employee | 4,930 | 4,930 | 4,931 |
| 114 | Workers Compensation | 1,147 | 1,147 | 697 |
| TOTAL SPECIAL POPULATION SUPPORT & DEV SERV | | 112,352 | 111,734 | 124,101 |
| 6300 ALTERNATIVE PROGRAMS/STUDENT SERVICES | | | | |
| 115 | Salary & Supplement for Director | 87,608 | 87,608 | 0 |
| | Elimination of position due to state cuts | | | |
| 116 | Salary-Office Personnel | 35,220 | 35,220 | 0 |
| | transferred position to 6100 function | | | |
| 117 | Staff Development | 2,494 | 2,120 | 0 |
| | transferred position to 6100 function | | | |
| 118 | Travel | 2,368 | 1,894 | 0 |
| 119 | Social Security - 7.65% | 5,415 | 9,396 | 0 |
| 120 | Retirement Cost - 13.12% | 7,439 | 12,909 | 0 |
| 121 | Hospital Insurance - \$4931 per employee | 3,796 | 9,860 | 0 |
| 122 | Workers Compensation | 901 | 901 | 704 |
| TOTAL ALTERNATIVE PROGRAMS/STUDENT SERVICES | | 145,240 | 159,909 | 704 |
| 6400 TECHNOLOGY SUPPORT SERVICES | | | | |
| 123 | Salary/Supplement-Directors | 275,276 | 275,276 | 275,276 |
| | | Page 18 | | |

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|--|--|------------------|------------------|------------------|
| 124 | Salary-Engineers-9 positions | 453,816 | 453,816 | 453,816 |
| 125 | Salary-2 technicians | 74,136 | 74,136 | 74,136 |
| 126 | Supplement-classified | 38,529 | 38,529 | 38,529 |
| 127 | Longevity | 7,812 | 7,812 | 9,510 |
| | Based on actual due in 2010-11 | | | |
| 128 | Workers Compensation | 2,709 | 2,709 | 3,281 |
| | Includes a projected 5% increase | | | |
| 129 | Travel | 31,269 | 25,015 | 31,269 |
| 130 | Cell Phones | 15,960 | 15,960 | 15,960 |
| 131 | Technology Repairs | 254,254 | 228,829 | 254,254 |
| | no reduction | | | |
| 132 | Social Security - 7.65% | 59,338 | 64,992 | 65,122 |
| 133 | Retirement Cost - 13.12% | 89,290 | 89,290 | 111,686 |
| 134 | Hospital Insurance - \$4931 per employee | 69,020 | 69,020 | 69,034 |
| TOTAL TECHNOLOGY SUPPORT SERVICES | | 1,371,409 | 1,345,384 | 1,401,873 |
| 6500 OPERATIONAL SUPPORT SERVICES | | | | |
| 135 | Salary-Office Personnel - 3 positions | 106,116 | 106,116 | 106,116 |
| 136 | Postage | 26,000 | 26,000 | 26,000 |
| 137 | Central Office/Annex Telephone | 65,580 | 49,000 | 49,000 |
| | Reduction in costs | | | |
| 138 | Telephone-Maintenance | 23,232 | 23,232 | 23,232 |
| 139 | Custodial Salaries | 932,752 | 932,752 | 932,752 |
| 140 | Custodial Supplies | 336,911 | 336,911 | 336,911 |
| 141 | Utilities | 3,364,240 | 3,364,240 | 3,364,240 |
| 142 | Water & Sewer | 240,925 | 240,925 | 240,925 |
| 143 | Energy Accounting Software | 2,480 | 0 | 0 |
| 144 | Energy Bonus-Custodians | 18,642 | 0 | 0 |
| 145 | Bus Driver Salary Supplement | 163,546 | 163,546 | 163,546 |
| 146 | Cell Phones-Buses | 8,500 | 8,500 | 8,500 |
| 147 | Maintenance Salaries - 27 positions | 1,168,938 | 1,168,938 | 1,168,938 |
| 148 | Salary-Facilities Director | 0 | 0 | 71,172 |
| | transferred from state funds | | | |
| 149 | Maintenance Repairs | 1,244,287 | 1,182,073 | 1,244,287 |
| | No reduction | | | |
| 150 | Uniform Rental | 24,368 | 24,368 | 24,368 |
| 151 | Garbage Disposal | 315,180 | 315,180 | 315,180 |
| 152 | Mobile Unit Lease | 12,250 | 12,250 | 12,250 |
| | Only 2 leased units remaining | | | |
| 153 | Gasoline | 35,000 | 35,000 | 35,000 |
| 154 | Transportation | 105,032 | 99,780 | 105,032 |
| | No reduction due to state | | | |
| 155 | Salary-Transportation Director | 61,760 | 61,760 | 67,452 |
| | 100% to be paid from local due to state cut | | | |
| | Local Supplement for custodial and maintenance personnel, purchasing, energy and transportation - 6500 level salaries-made adjustment for energy manager and 2 additional custodians | 154,059 | 154,059 | 154,059 |
| 156 | Insurance-Property & Boiler & Machinery | 115,555 | 115,555 | 120,070 |
| | Increase due to building value increases | | | |
| 158 | Longevity | 44,212 | 44,212 | 44,212 |
| 159 | Staff Development - Safety Courses | 0 | 5,000 | 5,000 |
| 160 | Workers Compensation | 69,960 | 69,960 | 75,121 |
| | Includes a projected 5% increase | | | |
| | | Page 19 | | |

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|--|---|------------------|------------------|------------------|
| 161 | Unemployment Insurance | 7,000 | 7,000 | 7,000 |
| 162 | Drug Testing - Bus Drivers | 8,000 | 8,000 | 8,000 |
| 163 | Social Security - 7.65% | 202,727 | 201,301 | 207,181 |
| 164 | Retirement Cost - 13.12% | 278,518 | 276,558 | 355,322 |
| 165 | Hospital Insurance - \$4931 per employee | 315,520 | 320,447 | 320,447 |
| TOTAL OPERATIONAL SUPPORT SERVICES | | 9,451,290 | 9,352,663 | 9,591,313 |
| 6600 FINANCIAL AND HUMAN RESOURCE SERVICES | | | | |
| 166 | Finance Officer Salary/Supplement | 34,494 | 34,494 | 34,494 |
| 167 | Salary-Office Personnel-5 positions | 163,460 | 163,460 | 163,460 |
| 168 | Purchasing Officer Salary | 61,032 | 61,032 | 61,032 |
| 169 | Supplement - Assistant Superintendent | 20,376 | 20,376 | 20,376 |
| 170 | Supplement-Classified | 21,503 | 21,503 | 21,503 |
| 171 | Longevity | 3,634 | 3,634 | 3,634 |
| 172 | Travel-Finance & Human Resources | 8,366 | 6,693 | 8,366 |
| 173 | Data Processing Supplies | 19,451 | 18,478 | 18,478 |
| | Reflects a 5% reduction | | | |
| 174 | Data Processing Maintenance | 15,500 | 15,500 | 15,500 |
| 175 | Data Processing Software | 9,070 | 9,070 | 11,070 |
| | Increased cost of software support agreements | | | |
| 176 | Finance Officer Bond | 400 | 400 | 400 |
| 177 | Personnel/Recruitment | 27,788 | 26,399 | 26,399 |
| | Reflects a 5% reduction | | | |
| 178 | Digitizing Personnel Records | 15,000 | 15,000 | 15,000 |
| 179 | Staff Development-Finance, Purchasing & Human Resources | 12,469 | 10,599 | 10,599 |
| | Reflects a 15% reduction | | | |
| 180 | Telephone-Annex | 6,420 | 6,420 | 6,420 |
| 181 | Travel-Assistant Superintendent | 6,000 | 6,000 | 6,000 |
| 182 | Worker Compensation | 1,719 | 1,719 | 1,852 |
| | Includes a projected 5% increase | | | |
| 183 | Background checks | 26,500 | 26,500 | 26,500 |
| 184 | Social Security - 7.65% | 23,294 | 23,294 | 23,294 |
| 185 | Retirement Cost - 13.12% | 32,003 | 32,003 | 39,950 |
| 186 | Hospital Insurance - \$4931 per employee | 24,650 | 24,650 | 24,655 |
| TOTAL FINANCIAL AND HUMAN RESOURCE SERVICES | | 533,129 | 527,224 | 538,982 |
| 6700 ACCOUNTABILITY SERVICES | | | | |
| 187 | Salary-Office Personnel-2 positions | 68,748 | 68,748 | 68,748 |
| 188 | Salary-Testing Coordinator | 55,128 | 0 | 0 |
| | To be paid from Race to the Top Funds | | | |
| 189 | Salary-Director | 0 | 0 | 77,364 |
| | Added due to cut in state funds | | | |
| 190 | Supplement-Director | 13,743 | 9,333 | 9,333 |
| 191 | Supplement-Classified | 2,063 | 2,063 | 2,063 |
| 192 | Longevity | 2,560 | 1,320 | 2,971 |
| | Change in rate due | | | |
| 193 | Staff Development | 3,242 | 2,756 | 2,756 |
| | Reflects a 15% decrease | | | |
| 194 | Worker Compensation | 491 | 491 | 770 |
| | Includes a projected 5% increase | | | |
| 195 | Travel | 5,148 | 4,118 | 5,148 |
| 196 | Materials/Supplies for testing students | 50,000 | 47,500 | 47,500 |
| | Reflects a 5% decrease | | | |
| 197 | Social Security - 7.65% | 10,882 | 6,232 | 12,277 |
| | | Page 20 | | |

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|--|---|-------------------|-------------------|-------------------|
| 198 | Retirement Cost - 13.12% | 14,950 | 8,562 | 21,055 |
| 199 | Hospital Insurance - \$4931 per employee | 14,790 | 9,860 | 14,793 |
| TOTAL ACCOUNTABILITY SERVICES | | 241,745 | 160,983 | 264,777 |
| 6900 POLICY, LEADERSHIP & PUBLIC RELATIONS SERVICES | | | | |
| 200 | Audit-Per Contract | 46,250 | 46,250 | 46,250 |
| 201 | Attorney | 120,000 | 120,000 | 120,000 |
| | 80% employed-12 months | | | |
| 202 | Mileage allowance - 12 months | 6,000 | 6,000 | 6,000 |
| 203 | Board Per Diem/Staff Development | 29,990 | 27,426 | 27,426 |
| | Reduce staff dev by 15% | | | |
| 204 | Catawba Valley Foundation | 17,000 | 17,000 | 17,000 |
| 205 | Superintendent Supplement | 22,368 | 22,368 | 29,864 |
| | Per contract | | | |
| 206 | Superintendent Incentive Pay | 5,000 | 5,000 | 0 |
| | Not included in contract | | | |
| 207 | Superintendent Travel | 9,600 | 9,600 | 12,000 |
| | Per contract | | | |
| 208 | Supplement-Assistant Superintendents | 40,752 | 40,752 | 40,752 |
| 209 | Assistant Superintendent Travel | 12,000 | 12,000 | 12,000 |
| 210 | Central Office/Annex Supplies | 49,601 | 47,121 | 47,121 |
| | Reduce supplies by 5% | | | |
| 211 | NCSBA Dues | 16,641 | 16,641 | 16,641 |
| 212 | Supplement-Classified | 3,308 | 3,308 | 3,308 |
| 213 | Liability Insurance | 156,000 | 156,000 | 178,000 |
| | increased premium due to loss ratio | | | |
| 214 | Staff Development | 14,547 | 12,365 | 12,365 |
| | For Superintendent, Assistant Superintendents | | | |
| | Reduce by 15% | | | |
| 215 | Worker Compensation | 977 | 977 | 880 |
| 216 | Salary/Supplement-PIO | 50,759 | 50,759 | 0 |
| | 10 month employment | | | |
| 217 | Supplies, Printing | 15,283 | 14,519 | 0 |
| | Reduce by 5% | | | |
| 218 | Travel, Staff Development, fees, etc. | 9,838 | 8,362 | 0 |
| | Reduce by 15% | | | |
| 219 | Advertising | 4,000 | 3,500 | 3,500 |
| 220 | Social Security - 7.65% | 20,639 | 20,639 | 17,130 |
| 221 | Retirement Cost - 13.12% | 25,454 | 25,454 | 25,443 |
| 222 | Hospital Insurance - \$4931 per employee | 9,860 | 9,860 | 4,931 |
| 223 | WPCOG Technical Assistance Services | 25,000 | 25,000 | 25,000 |
| TOTAL POLICY, LEADERSHIP & PUBLIC RELATIONS | | 710,867 | 700,901 | 645,611 |
| 7100 COMMUNITY SERVICES | | | | |
| 224 | Community School Program | 35,157 | 35,333 | 35,333 |
| TOTAL COMMUNITY SERVICES | | 35,157 | 35,333 | 35,333 |
| 8100 PAYMENT TO OTHER GOVERNMENTAL UNITS | | | | |
| 225 | Charter Schools | 115,000 | 115,000 | 121,000 |
| | Based on 2010-11 actual | | | |
| TOTAL PAYMENT TO OTHER GOVERNMENTAL UNITS | | 115,000 | 115,000 | 121,000 |
| TOTAL BASE BUDGET | | 25,426,500 | 24,231,378 | 25,466,624 |
| | | Page 21 | | |

Other Restricted Fund Revenue
2011-2012

| | 2009-10 ACTUAL | 2010-11 BUDGET | 2011-12 BUDGET | INC/DEC FROM 10-11 |
|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| Vocational Rehabilitation | \$ 3,104 | \$ 1,032 | \$ 388 | \$ (644) |
| LSTA Grant | \$ 10,000 | \$ - | \$ - | \$ - |
| Regional Alternative Learning Center | \$ 131,287 | \$ 149,540 | \$ 131,325 | \$ (18,215) |
| Tuition-Regular | \$ 53,735 | \$ 20,000 | \$ 26,000 | \$ 6,000 |
| Tuition-Pre-School | \$ 46,274 | \$ 40,000 | \$ 51,480 | \$ 11,480 |
| Smart Start | \$ 611,910 | \$ 583,690 | \$ 508,268 | \$ (75,422) |
| WIA Summer Youth Program | \$ 165,444 | \$ - | \$ - | \$ - |
| ROTC | \$ 323,691 | \$ 326,000 | \$ 291,000 | \$ (35,000) |
| Carol White PE Program | \$ 450,110 | \$ 486,884 | \$ 65,168 | \$ (421,716) |
| Early Head Start | \$ 218,292 | \$ 1,529,527 | \$ 843,449 | \$ (686,078) |
| Indirect Cost | \$ 438,751 | \$ 494,600 | \$ 443,600 | \$ (51,000) |
| Sales Tax Refund | \$ - | \$ 138,000 | \$ 130,000 | \$ (8,000) |
| Parenting Network | \$ 79,580 | \$ 68,989 | \$ 23,248 | \$ (45,741) |
| Emergent Literacy | \$ 10,000 | \$ - | \$ - | \$ - |
| Golden Leaf Foundation | \$ - | \$ 170,368 | \$ 79,132 | \$ (91,236) |
| Erate Refunds | \$ 171,661 | \$ 153,266 | \$ 153,266 | \$ - |
| More at Four - N.C. Pre-K Program | \$ 681,373 | \$ 674,352 | \$ 613,800 | \$ (60,552) |
| Medicaid Direct Services | \$ 181,083 | \$ 156,000 | \$ 158,000 | \$ 2,000 |
| Medicaid Administrative Outreach | \$ 151,060 | \$ 150,000 | \$ 150,000 | \$ - |
| CVECHS-Alexander County | \$ 16,507 | \$ 16,000 | \$ 16,000 | \$ - |
| Interest Earned | \$ 31,443 | \$ 30,000 | \$ 15,000 | \$ (15,000) |
| Appropriated Fund Balance | \$ 522,336 | \$ 1,878,637 | \$ 1,787,153 | \$ (91,484) |
| Miscellaneous | \$ 618,456 | \$ 629,960 | \$ 498,384 | \$ (131,576) |
| OTHER RESTRICTED FUND REVENUES | \$ 4,916,096 | \$ 7,696,845 | \$ 5,984,661 | \$ (1,712,184) |

Other Restricted Funds Budget Summary
2011-12

| | 2009-2010 ACTUAL | 2010-11 BUDGET | 2011-12 BUDGET |
|---|---------------------|---------------------|---------------------|
| SUMMARY BY PURPOSE CODE | | | |
| INSTRUCTIONAL | | | |
| 5110 Regular Curricular Services | \$ 1,818,104 | \$ 2,524,431 | \$ 2,145,523 |
| 5120 CTE Curricular Services | \$ 143,156 | \$ 66,769 | \$ 39,122 |
| 5210 Children with Disabilities Curricular Services | \$ 134,344 | \$ 399,608 | \$ 233,896 |
| 5220 Special Populations CTE Curricular Services | \$ 53,486 | \$ 47,124 | \$ 48,965 |
| 5230 Pre-K Children With Disabilities Curricular Serv | \$ 9,670 | \$ 695 | \$ 500 |
| 5240 Speech and Language Pathology Services | \$ - | \$ - | \$ - |
| 5270 Limited English Proficiency Services | \$ 27,332 | \$ 34,505 | \$ - |
| 5310 Alternative Instructional Services | \$ - | \$ 90 | \$ - |
| 5320 Attendance and Social Work Services | \$ 367 | \$ 6,130 | \$ 6,102 |
| 5330 Remedial & Supplementary | \$ - | \$ 43,085 | \$ - |
| 5340 Pre-K Readiness Supplemental Services | \$ 677,727 | \$ 788,984 | \$ 768,840 |
| 5351 After School Remedial Services | \$ - | \$ 8,272 | \$ - |
| 5401 School Administration | \$ - | \$ 22,041 | \$ - |
| 5501 Athletic Services | \$ - | \$ 630 | \$ - |
| 5810 Educational Media Services | \$ 62 | \$ 346 | \$ 228 |
| 5830 Guidance Services | \$ - | \$ 500 | \$ - |
| 5840 Health Support Services | \$ 52,642 | \$ 54,564 | \$ 57,208 |
| 5860 Instructional Technology Services | \$ 340,603 | \$ 375,109 | \$ 387,797 |
| 5880 Parent Involvement Services | \$ 919,617 | \$ 2,298,362 | \$ 1,396,707 |
| 5000 TOTAL INSTRUCTIONAL SERVICES | \$ 4,177,110 | \$ 6,671,245 | \$ 5,084,888 |
| SYSTEM WIDE SUPPORT SERVICES | | | |
| 6110 Regular Curricular Support | \$ 70,713 | \$ 76,712 | \$ 6,450 |
| 6120 CTE Curricular Support | \$ 19,816 | \$ - | \$ - |
| 6200 Special Population Support | \$ 22,442 | \$ 50,650 | \$ 50,996 |
| 6300 Alternative Programs and Services Support | \$ 82,264 | \$ 107,026 | \$ 97,071 |
| 6520 Printing and Copying Services | \$ 109,523 | \$ 122,570 | \$ 123,492 |
| 6530 Public Utility and Energy Services | \$ 35,666 | \$ 39,366 | \$ 32,300 |
| 6540 Custodial Services | \$ 2,164 | \$ 17,834 | \$ 12,040 |
| 6550 Transportation Services | \$ 40,411 | \$ 145,934 | \$ 105,759 |
| 6560 Warehouse and Delivery Services | \$ 137,316 | \$ 133,935 | \$ 136,569 |
| 6580 Maintenance Services | \$ - | \$ 7,949 | \$ 299 |
| | | | |
| | | | |
| | Page 24 | | |

| | | | |
|---|---------------------|---------------------|---------------------|
| 6610 Financial Services | \$ 16,558 | \$ 27,059 | \$ 37,961 |
| 6620 Human Resource Services | \$ 131,295 | \$ 149,540 | \$ 131,325 |
| 6910 Leadership Services | \$ - | \$ 15,000 | \$ - |
| 6920 Legal Services | \$ - | \$ - | \$ 15,000 |
| Total System Wide Support Services | \$ 668,168 | \$ 893,575 | \$ 749,262 |
| | | | |
| | | | |
| <u>NUTRITION SERVICES</u> | | | |
| 7200 Nutrition Services | \$ - | \$ 74,600 | \$ 81,913 |
| | | | |
| | | | |
| <u>NON PROGRAMMED CHARGES</u> | | | |
| 8100 Payments to Other Governments | \$ 2,278 | \$ - | \$ - |
| 8400 Interfund Transfers | \$ 68,540 | \$ 57,425 | \$ 68,598 |
| | \$ 70,818 | \$ 57,425 | \$ 68,598 |
| | | | |
| TOTAL OTHER RESTRICTED FUND BUDGET | \$ 4,916,096 | \$ 7,696,845 | \$ 5,984,661 |
| | | | |
| | | | |
| | | | |
| *Appendix E contains explanations of expense categories | | | |

| | OTHER RESTRICTED FUNDS | Approved Budget 2010-2011 | Recommended Budget 2011-2012 |
|--|---|--------------------------------------|---|
| 5100 | REGULAR INSTRUCTION | | |
| 1 | Salary-Instructional Coach for Challenger High School Changed to an assistant principal position | 47,652 | 0 |
| 2 | Salary-Program Director Green Room Academy This is to be a grant funded position. | 43,100 | 0 |
| 3 | Teacher Salary Supplement-7% | 6,353 | 0 |
| 4 | Teacher Assistant Salaries Provides 37 positions | 580,063 | 814,381 |
| 5 | Local Supplement for classified - 3% | 21,348 | 24,432 |
| 6 | Information Classroom Technicians 1 technician in each high school | 131,470 | 0 |
| 7 | Network Line Charges Cost of line charges-Broadplex now reduces the invoice instead of issuing a refund check | 334,477 | 334,477 |
| 8 | Textbooks Includes additional cost of textbooks for Challenger | 62,814 | 61,782 |
| 9 | Digitize records of graduating class | 0 | 11,322 |
| 10 | Annual Leave/Longevity for 5100 level salaries | 11,326 | 11,326 |
| 11 | Social Security Matching-7.65% | 64,360 | 65,036 |
| 12 | Retirement Cost - 13.12% | 88,422 | 111,538 |
| 13 | Hospital Insurance-\$4931 per employee | 151,878 | 182,447 |
| 14 | Employee Assistance program/Wellness Screening Cost of EAP - delay wellness screen | 29,550 | 0 |
| 15 | MHS Auditorium Expenses | 10,000 | 10,000 |
| TOTAL REGULAR INSTRUCTION | | 1,582,813 | 1,626,741 |
| 5200 | SPECIAL POPULATIONS SERVICES | | |
| 16 | Salary-ESL Data Manager | 24,300 | 0 |
| 17 | Teacher Assistants-Catawba Rosenwald-7 positions Local Supplement for 5200 level salaries for special population teachers-7% | 151,820 | 0 |
| 18 | Longevity-Special Population Salaries | 5,284 | 0 |
| 19 | Social Security - 7.65% | 1,085 | 0 |
| 20 | Retirement Cost - 13.12% | 13,960 | 0 |
| 21 | Hospital Insurance - \$4931 per employee | 19,180 | 0 |
| 22 | | 39,440 | 0 |
| TOTAL SPECIAL POPULATION SERVICES | | 255,069 | 0 |
| 5800 | PUPIL SUPPORT SERVICES | | |
| 23 | Instructional Technology Specialists 6 positions-change in personnel | 268,320 | 269,820 |
| 24 | Salary-Parent Educator 1 classified position | 22,860 | 0 |
| 25 | Local Supplement for 5800 certified salaries No longer have ARRA funds | 19,470 | 21,465 |
| 26 | Longevity/Annual Leave | 5,321 | 5,321 |
| 27 | Social Security - 7.65% | 24,172 | 22,690 |
| 28 | Retirement Cost - 13.12% | 33,209 | 38,915 |
| 29 | Hospital Ins - \$4931 per employee | 34,510 | 29,586 |
| TOTAL PUPIL SUPPORT SERVICES | | 407,861 | 387,797 |
| Page 26 | | | |

| | | | |
|---|--|------------------|------------------|
| 6200 SPECIAL POPULATION SUPPORT AND DEVELOPMENT SERVICES | | | |
| 30 | Salary-Office Personnel | 17,166 | 0 |
| | Position now paid 100% from Medicaid Funds Received | | |
| 31 | Longevity - Director | 258 | 0 |
| 32 | Supplement-Classified | 515 | 0 |
| 33 | Social Security Cost - 7.65% | 1,372 | 0 |
| 34 | Retirement Cost - 13.12% | 1,885 | 0 |
| 35 | Hospital Insurance - \$4931 per employee | 2,465 | 0 |
| TOTAL SPECIAL POPULATION SUPPORT & DEV SERV | | 23,661 | 0 |
| 6300 ALTERNATIVE PROGRAMS/STUDENT SERVICES | | | |
| 36 | Supplement-director and assistant for pre-school | 2,894 | 2,894 |
| 37 | Pre-School - 50% director and administrative assistant | 52,048 | 52,048 |
| | Pro-rated with Newton Conover due to combined program | | |
| 38 | Longevity | 1,200 | 1,200 |
| 39 | Social Security - 7.65% | 4,295 | 4,295 |
| 40 | Retirement Cost - 13.12% | 5,901 | 7,366 |
| 41 | Hospital Insurance - \$4931 per employee | 6,064 | 4,931 |
| TOTAL ALTERNATIVE PROGRAMS/STUDENT SERVICES | | 72,402 | 72,734 |
| 6500 OPERATIONAL SUPPORT SERVICES | | | |
| 42 | Salary-Office Personnel - 1 position | 33,168 | 33,168 |
| 43 | Printing | 16,000 | 16,000 |
| 44 | Warehouseman Salary (3 positions) | 97,380 | 97,380 |
| 45 | Local Supplement for custodial and maintenance personnel, purchasing, energy and transportation - 6500 level salaries-made adjustment for energy manager and 2 additional custodians | 3,916 | 3,916 |
| 46 | Longevity | 1,610 | 1,610 |
| 47 | Staff Development - Safety Courses | 5,000 | 0 |
| 48 | Social Security - 7.65% | 10,410 | 10,410 |
| 49 | Retirement Cost - 13.12% | 14,301 | 17,853 |
| 50 | Hospital Insurance - \$4931 per employee | 19,720 | 19,724 |
| TOTAL OPERATIONAL SUPPORT SERVICES | | 201,505 | 200,061 |
| 7200 NUTRITION SERVICES | | | |
| 51 | Workers Compensation | 74,600 | 81,913 |
| | Includes a projected 5% increase | | |
| TOTAL NUTRITION SERVICES | | 74,600 | 81,913 |
| TOTAL BASE BUDGET | | 2,617,911 | 2,369,245 |
| Revenue | | | |
| | Tuition Income | 20,000 | 26,000 |
| | Interest Income | 30,000 | 15,000 |
| | Indirect Cost | 494,600 | 443,600 |
| | Sales Tax Refund-2.5% local tax | 150,000 | 130,000 |
| | Erate Refund | 153,266 | 153,266 |
| | Medicaid Administrative Outreach Reimbursement | 150,000 | 150,000 |
| | Alexander County for Challenger Early College High School | 16,000 | 16,000 |
| | Fund Balance Appropriated | 1,604,045 | 1,435,379 |
| | Total Revenue | 2,617,911 | 2,369,245 |
| Page 27 | | | |

STATE FUND BUDGET SUMMARY

| | 2009-10 | 2010-11 | 2011-12 |
|---|----------------------|----------------------|----------------------|
| <u>SUMMARY BY PURPOSE CODE</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| Revenue | \$ 85,169,722 | \$ 86,103,616 | \$ 85,924,813 |
| Expenditures *** | | | |
| <u>INSTRUCTIONAL SERVICES</u> | | | |
| 5100 Regular Instructional Services | \$ 51,975,849 | \$ 51,480,705 | \$ 55,292,491 |
| 5200 Special Populations Services | \$ 12,548,524 | \$ 12,758,918 | \$ 11,888,988 |
| 5300 Alternative Programs & Services | \$ 1,361,542 | \$ 1,153,544 | \$ 1,281,531 |
| 5400 School Leadership Services | \$ 4,915,065 | \$ 5,209,824 | \$ 4,069,123 |
| 5800 School Based Support Services | \$ 5,758,418 | \$ 6,218,224 | \$ 6,151,272 |
| 5000 INSTRUCTIONAL SERVICES | \$ 76,559,398 | \$ 76,821,215 | \$ 78,683,405 |
| <u>SYSTEM-WIDE SUPPORT SERVICES</u> | | | |
| 6100 Support & Development Services | \$ 757,156 | \$ 441,272 | \$ 454,705 |
| 6200 Special Population Support | \$ 145,204 | \$ 159,053 | \$ 208,823 |
| 6300 Alternative Programs & Services | \$ 67,888 | \$ 198,154 | \$ - |
| 6400 Technology Support Services | \$ 315,556 | \$ 219,541 | \$ 55,362 |
| 6500 Operational Support Services | \$ 5,983,563 | \$ 6,794,819 | \$ 5,252,989 |
| 6600 Financial & Human Resource Services | \$ 630,277 | \$ 735,133 | \$ 634,462 |
| 6700 Accountability Services | \$ 145,499 | \$ 127,036 | \$ 54,858 |
| 6900 Policy, Leadership & Public Relations | \$ 517,112 | \$ 556,205 | \$ 532,074 |
| 6000 SYSTEM WIDE SUPPORT SERVICES | \$ 8,562,255 | \$ 9,231,213 | \$ 7,193,273 |
| 7200 NUTRITION SERVICES | \$ 48,069 | \$ 51,188 | \$ 48,135 |
| TOTAL | \$ 85,169,722 | \$ 86,103,616 | \$ 85,924,813 |
| *** Appendix E contains explanations of expense categories | | | |
| No salary increases were approved by the General Assembly. This budget does include an increase in the retirement matching rate from 10.51% to 13.12%. Catawba County Schools must revert \$5.1 million for the "flexible reduction" mandated by the legislature. | | | |
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| | | | |
|---|---------------|---------------|---------------|
| <u>System Wide Support Services</u> | | | |
| 6100 Support & Development Services | \$ 5,514 | \$ 155,267 | \$ 186,678 |
| 6200 Special Population Support Services | \$ 242,384 | \$ 217,647 | \$ 75,070 |
| 6300 Alternative Programs & Services Supp | \$ 80,429 | \$ 103,937 | \$ 101,056 |
| 6500 Operational Support Services | \$ 36,077 | \$ 35,000 | \$ 50,000 |
| 6600 Financial & Human Resource Services | \$ 118,152 | \$ 87,316 | \$ 107,611 |
| 6700 Accountability Services | \$ - | \$ - | \$ 76,746 |
| 6800 System Wide Pupil Support | \$ - | \$ - | \$ 66,591 |
| 6000 SYSTEM WIDE SERVICES | \$ 482,556 | \$ 599,167 | \$ 663,752 |
| | | | |
| 7200 Nutrition Services | \$ 31,421.00 | \$ - | \$ - |
| 8100 Indirect Cost | \$ 112,927 | \$ 309,459 | \$ 204,242 |
| TOTAL | \$ 13,234,797 | \$ 16,170,656 | \$ 12,358,808 |

Capital Outlay Budget

| REVENUES | 2011-2012 Budget |
|--|-------------------------|
| County Appropriation | 5,765,510.49 |
| Federal QSCB Allocation | 3,990,872.67 |
| Indirect Cost Allocated | 95,000.00 |
| Transfer from Local Current Expense Fund | 68,598.00 |
| Fund Balance Appropriated | 720,205.58 |
| Total Capital Outlay Revenue | 10,640,186.74 |
| INSTRUCTIONAL SERVICES | |
| Per Capita - Furniture & Equipment | 343,507.14 |
| Computers - Webb Murray | 110,000.00 |
| Technology | 195,391.55 |
| Re-surface Tennis Courts | 125,000.00 |
| Activity Buses | 75,586.84 |
| Total Instructional Services | 849,485.53 |
| SYSTEM WIDE SERVICES | |
| Roofwork - Various Schools | 374,129.35 |
| Storage Building-Maintenance | 38,441.19 |
| ADA Repairs - System Wide | 9,349.18 |
| Wastewater Treatment | 4,932.43 |
| Chiller Replacement-Maiden Middle School | 26,137.86 |
| Refurbish Chiller | 75,000.00 |
| Per Capita - Contracted Services/Repairs/Equipment | 773,213.84 |
| Heating Systems-Sherrills Ford & Lyle Creek | 6,156.38 |
| HVAC Hydronic Piping | 385,000.00 |
| Transportation Office | 25,000.00 |
| HVAC Upgrades - Various Schools | 246,600.00 |
| Convert Electric to Oil - Catawba Elementary | 866.25 |
| Gym Lighting - Various Schools | 986.52 |
| Window Replacement-Variou Schools | 58,262.50 |
| Technology | 106,379.16 |
| Maintenance Vehicle | 21,726.00 |
| Total Operational Support Services | 2,152,180.66 |
| CHILD NUTRITION | |
| Equipment | 234,479.97 |
| CAPITAL OUTLAY | |
| Property - Foard Area | 500,000.00 |
| Football Bleacher Replacement-SSHS & Foard | 1,900,000.00 |
| Arndt-Construction | 283,122.15 |
| Arndt-Technology | 53,817.43 |
| Bandys-Field House Renovation | 31,975.08 |
| Foard-Renovation | 491.90 |
| St. Stephens High Cafeteria | 838,772.72 |
| Snow Creek Elementary | 80,896.87 |
| Murray Elementary-Design Fees | 7,213.91 |
| Murray Elementary-Construction | 3,707,750.52 |
| Total Capital Outlay | 7,404,040.58 |
| Grand Total Capital Outlay Fund | 10,640,186.74 |

CHILD NUTRITION FUND BUDGET SUMMARY
2011-2012

| | 2009-10 | 2010-11 | 2011-12 |
|--|---------------------|---------------------|---------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| REVENUE | | | |
| Sales of meals and supplemental sales | \$ 4,265,026 | \$ 4,306,500 | \$ 4,034,500 |
| Federal reimbursements | \$ 4,474,270 | \$ 4,495,000 | \$ 4,700,233 |
| State reimbursements (Kindergarten) | \$ 12,303 | \$ 12,000 | \$ 13,000 |
| Miscellaneous | \$ 45,977 | \$ 40,000 | \$ 12,000 |
| Transfer from State Public School Fund | \$ 48,069 | \$ 48,910 | \$ 46,080 |
| Fund Balance Appropriated | \$ 136,090 | \$ 185,587 | \$ 328,923 |
| TOTAL REVENUE | \$ 8,981,735 | \$ 9,087,997 | \$ 9,134,736 |
| OPERATING EXPENSES | | | |
| Food | \$ 3,471,764 | \$ 3,412,000 | \$ 3,427,200 |
| Salaries, wages and benefits | \$ 4,269,550 | \$ 4,323,766 | \$ 4,337,486 |
| Supplies | \$ 398,124 | \$ 400,000 | \$ 402,000 |
| Miscellaneous | \$ 156,806 | \$ 166,550 | \$ 157,050 |
| Indirect Cost | \$ 431,504 | \$ 525,205 | \$ 515,000 |
| Equipment | \$ 19,463 | \$ 22,700 | \$ 51,000 |
| Depreciation | \$ 234,524 | \$ 237,776 | \$ 245,000 |
| TOTAL OPERATING EXPENSES | \$ 8,981,735 | \$ 9,087,997 | \$ 9,134,736 |

**TEACHER ASSISTANT ALLOTMENT
ELEMENTARY
2011-2012**

| SCHOOL | Total Initial Allotment |
|---------------------------|------------------------------------|
| Balls Creek Elementary | 10 |
| Banoak Elementary | 5 |
| Blackburn Elementary | 11 |
| Catawba Elementary | 8 |
| C. H. Tuttle Elementary | 8 |
| Claremont Elementary | 7 |
| Clyde Campbell Elementary | 8 |
| Lyle Creek Elementary | 8 |
| Maiden Elementary | 9 |
| Mountain View Elementary | 11 |
| Oxford Elementary | 10 |
| Sherrills Ford Elementary | 9 |
| St. Stephens Elementary | 12 |
| Snow Creek Elementary | 8 |
| Startown Elementary | 10 |
| Webb Murray Elementary | 7 |
| TOTAL | 141 |

2011-2012
TEACHER ASSISTANT ALLOTMENT
MIDDLE SCHOOLS

| SCHOOL | 7-8 CLASSES | TOTAL 7-8 TA'S |
|---------------|-------------|----------------|
| ARNDT | 3 | 3 |
| JACOBS FORK | 3 | 3 |
| MAIDEN | 3 | 3 |
| MILL CREEK | 3 | 3 |
| RIVER BEND | 3 | 3 |
| | | |
| TOTALS | 15 | 15 |

- Three teacher assistants are provided for each middle school.

2011-2012
TEACHER ASSISTANT ALLOTMENT
HIGH SCHOOLS

| SCHOOL | TA'S | CHILD CARE | TOTAL TA'S |
|-------------------|-----------|------------|------------|
| BANDYS | 5 | 1 | 6 |
| BUNKER HILL | 5 | | 5 |
| CATAWBA ROSENWALD | 10 | | 10 |
| CHALLENGER | 1 | | 1 |
| FOARD | 5 | | 5 |
| MAIDEN HIGH | 5 | | 5 |
| ST. STEPHENS | 5 | | 5 |
| | | | |
| TOTALS | 36 | 1 | 37 |

- Four teacher assistants are provided for each high school (except Challenger and Catawba Rosenwald)
- One online facilitator is provided for each high school – paid as teacher assistant
- Allotment sheet reflects Bandys with 5, one of these is a child care assistant; this assistant is paid from child care fees.

Appendix A

Local Fund Allotment Formulas

2011-2012

Athletics

\$9,500 per middle school; coaching supplements paid at high school level according to salary schedule

Band/Chorus

\$4,500 per middle school; \$9,000 per high school
Supplement paid to high school band director according to salary schedule

Custodial Supplies

\$11.50 per ADM for elementary and \$9.20 per ADM for middle and high schools

Instructional Materials

\$10.00 per ADM for supplies and materials

Media Center Materials

\$9.00 per ADM

Office Support

\$9.00 per ADM for telephone, supplies, postage, etc.

Program Improvement

\$10.00 per ADM for supplies, materials, equipment, supplements; principal has sole discretion

Remediation

\$7.00 per ADM for remediation

Staff Development

\$80 per certified position

Appendix B
NC State Department of Public Instruction
Allotment General Information FY 2011-2012

State Fund Allotment Formulas

The State of North Carolina allots funds to public schools on the following basis:

Academically Gifted: each LEA shall receive the sum of \$1,211.49 per child for 4% of ADM.

At-Risk Student Services

Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$79.51 per ADM) and 50% of funds are distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$357.64 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$237,422). The new formula is fully implemented and the hold harmless no longer applies.

Central Office Administration

The initial allotment for 2010-11 was decreased by 14.41%.

Classroom Teachers

Allotted based on the following teacher to student ratios:

| | |
|--------------------|--|
| Grade Kindergarten | 1 per 18 in ADM (LEA Max Class Size Avg is 21) |
| Grades 1 – 3 | 1 per 17 in ADM (LEA Class Size Avg is 21) |
| Grades 4 – 6 | 1 per 22 in ADM |
| Grades 7 – 8 | 1 per 21 in ADM |
| Grade 9 | 1 per 24.5 in ADM |
| Grades 10 – 12 | 1 per 26.64 in ADM |

Classroom Materials/Instructional Supplies/Equipment

\$32.82 per ADM plus \$2.69 per 8th and 9th grade ADM for PSAT testing

Appendix B
State Allotment Descriptions

Children with Disabilities

School Aged: \$3,649.02 per headcount. Headcount is comprised of the lesser of the April 1 handicapped headcount or 12.5% of the allotted ADM.

Preschool: Base of \$55,972 per LEA; remainder distributed based on April 1 headcount of ages 3, 4, and PreK-5, (\$2,883.88) per child.

Disadvantaged Students Supplemental Funding

Funding is to address the capacity of LEAs to meet the needs of disadvantaged students. The new formula includes community factors, statistical index and mean, DSSF population.

Driver Education

\$198.11 (rounded) per 9th grade ADM. Includes private, charter and federal schools

Instructional Support Personnel

Allotted one (1) position per 210.53 in ADM.

Limited English Proficiency

Allotted on a base of a teacher assistant (\$30,300) with the remainder based on 50% on number of LEP students (\$359.02) and 50% on an LEA's concentration of LEP students (\$3,301.27).

Non-instructional Support (Clerical support, custodians and teacher substitute pay)

Distributed based on ADM (\$229.70 per ADM)

School Building Administration

Principals: Each school with 100 or more pupils or at least seven state-paid teachers is allotted 12 months for a principal.

Assistant Principals: One month of employment per 98.53 ADM

Appendix B
State Allotment Descriptions

School Connectivity

Each LEA receives 89% of the actual LEA wide area network and Internet costs after E-Rate discounts.

School Technology

Not funded

Staff Development

Not funded

Teacher Assistants

\$1,152.21 per ADM in grades K-3.

Textbooks

\$14.82 per ADM in grades K-12

Transportation

Allotment is based on an efficiency rated formula and local operating plans. The initial allotment is 80% of the planning allotment. The total Transportation allotment will not be available until December of each year.

Career Technical Education Months of Employment (MOEs)

Base of 50 MOEs per LEA with remainder distributed on 8-12 ADM.

Career Technical Education – Program Support

Base of \$10,000 per LEA with remainder distributed based on 8-12 ADM (\$33.63)

Appendix C Federal Fund Allotment Formulas 2011-2012

Abstinence Until Marriage

Funding to provide abstinence until marriage education and, where appropriate, mentoring, counseling, and adult supervision to promote abstinence from sexual activity. Each LEA will receive \$333 for each grade 7-12. Remaining funds are based on ADM in grades 7-12.

American Recovery and Reinvestment Act – VI-B

Eighty-five percent (85%) is distributed based on ADM (\$170.87 per ADM), including private schools and 15% distributed based on December 2008, free lunch count (\$79.49 per count) – Only carry-over funds are available this year.

American Recovery and Reinvestment Act – VI-B Pre-School

Eighty-five percent (85%) is distributed based on ADM (\$6.73 per ADM), including private schools and 15% distributed based on December 2008, free lunch count (\$3.10 per count). – Only carry-over funds are available this year.

American Recovery and Reinvestment Act – Title I

Poverty based formula based on funding levels as calculated by the U.S. Department of Education. Only carry-over funds are available this year.

Educational Technology State Grant

The available funds are allotted based on each LEA's proportionate share of funds under Part A of Title I for the current year.

IASA Title I – Basic/Concentration

Provides funding to supplement and provide special help to educational deprived children from low-income families. The allotment of funds to each county is determined by the U.S. Department of Education.

IDEA VI-B Children with Disabilities – Risk Pool

A reserve has been established for LEAs with “high needs” students with disabilities. The costs of the educational services must impact the resources of the LEA serving the student. The allocation is based on an approved budget submitted by the LEA.

Appendix C
Federal Fund Allotments

IDEA VI-B Handicapped

Base Payment – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1999-2000 IDEA Title VI-B grant as calculated using the December 1998 head count.

Funds Remaining After Base – Eighty-five (85%) is allotted based on ADM, including private schools, and 15% is allotted based on the December 1st free lunch count.

IDEA Title VI-B Preschool

Base Payment – Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA Title VI-B Preschool Grant. The LEAs portion is calculated based on the December 1996 head count.

Funds Remaining After Base – Eighty-five (85%) is distributed based on ADM, including private schools, and 15% is distributed based on the December 1st free lunch count.

IDEA VI-B Capacity Building and Improvement

Allotment is based on the December 1 IDEA VI-B headcount and adjusted for a minimum allocation of \$1,000.

IDEA VI-B Special Needs Targeted Assistance

These funds are allocated based on state level assessment of local needs, approved requests to operate center based programs, per pupil allocations, cost of approved state level incentives and cost of implementing Early Intervening Services.

IDEA VI-B Special Education State Improvement Grant

Funds are allocated annually to LEAs, charter schools and state-operated programs with approved applications. The amount of funds allocated is based on state level assessment of local needs, and approved centers and sites.

Improving Teacher Quality

Hold Harmless Base Allotment – Each LEA receives the amount they were entitled to receive in FY 2001-02 for the former Eisenhower Professional Development and Class Size Reduction Programs.

Remaining Funds Available After Hold Harmless – Eighty percent (80%) of the remaining funds are based on child population in poverty ages 5 – 17. Twenty percent (20%) of the remaining funds are allotted based on the age 5 – 17 population.

Language Acquisition State Grant

Funds are allocated on the basis of an annual headcount of the LEA's/charter schools LEP students, including immigrant students and youth.

Safe and Drug-Free Schools and Communities

Sixty percent (60%) of available funds are based on relative amounts such agencies received under Part A of Title I for the preceding fiscal year. Forty percent (40%) of available funds are based on ADM, including private schools. Only carry-over funds are available through 9/30/11.

Vocational Education-Program Improvement

Provides funding to improve vocational education programs having the highest concentration of special populations. Seventy percent (70%) of available funds are allotted based on the child population in poverty ages 5 – 17.

Thirty percent (30%) of available funds are allotted based on the age 5 – 17 population.

Vocational Education-Tech Prep Education

Provides funding to consortia of LEAs for planning, developing, and operating four-year tech-prep education programs leading to a degree or two-year certificate. Each LEA is entitled to funding based on application approved by the Department of Public Instruction. Total amount of funds is negotiated based on available federal funds.

APPENDIX D REVENUE SOURCES GLOSSARY

| | |
|--|---|
| Appropriated Fund Balance | A portion of the Local Fund Balance that is appropriated to be used to balance the budget. The Fund Balance is credited by the collection of prior years revenues that exceeded budgeted revenues and the under spending of prior years budgets. |
| County Appropriation | Local Fund revenue appropriated by the Catawba County Commissioners on a per pupil basis. The source of the revenue is county property taxes. Amount is determined by July 1 of each year and paid in twelve equal payments. |
| Disposition of Fixed Assets | Local Fund revenue received from the annual auction of equipment and vehicles. |
| E-Rate Refunds | Federal reimbursements for telecommunications based on level of Free & Reduced numbers at each school. |
| Federal Appropriations | Federal Fund revenue received from the North Carolina Department of Instruction. Monies are held in the State Fund checking account and funded as needed by the State Treasurer. |
| Federal Reimbursements to the Child Nutrition Fund | Child Nutrition Fund revenues and donated commodities received from the Federal Government. The National School Lunch Act provides a per meal reimbursement on the sale of meals to students. It also provides reimbursement for free and reduced lunches for students whose family income falls below certain income levels. |
| Fines and Forfeitures | Local Fund revenue received from Catawba County. The sources of the revenue are the fines and forfeitures assessed by the Catawba County Courts. |

Appendix D
Revenue Sources Glossary

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| Indirect Cost | Local Fund revenue received from federal grants and Child Nutrition for overhead expenses. Indirect costs are charged to the federal grants received through the State Department of Public Instruction. |
| Insurance Settlement on School Property | Include monies received in settlement of insurance claims which arise out of the loss or destruction of school property. |
| Interest Earned on Investments | Local Fund revenue earned by investing available monies in interest bearing checking accounts and certificates of deposit. |
| Medicaid Reimbursement | Include federal funds received from the Medicaid Administrative Outreach Program and for Direct Services. |
| Miscellaneous Revenue | Local Fund revenues that are small and miscellaneous in nature. |
| More at Four | State funds for Pre-School 4 year old program |
| ROTC | Include funds received from the Federal Government for the JROTC programs. |
| Sale of Meals | Child Nutrition Fund revenue received from the sale of meals to students and adults, and the sale of supplemental food. Meal rates are approved by the School Board each year for Elementary, Middle and High School students and adults. |
| Sales Tax Refund | Local Funds received from the North Carolina Department of Revenue refunding sales tax paid during the prior year. |
| Smart Start | Includes revenues from state sources for the Parent Education programs and Parenting Network. |

Appendix D
Revenue Sources Glossary

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|------------------------|---|
| State Appropriations | State Fund revenue received from the North Carolina Department of Instruction. Monies are held in the State Fund checking account and funded as needed to the school district by the State Treasurer. |
| State Textbooks | State account used to order state approved textbooks. Allocated on a per pupil basis as counted on the tenth day of school. |
| Tuition-Pre-School | Local Fund revenue received from tuition charged for the pre-school program. |
| Tuition-Regular School | Local Fund revenue received from parents of students who attend Catawba County Schools but live outside the district. The tuition rate is set each year to match the county appropriation per child. |

Appendix E

Operating Budget

Description and Explanation of Line Items

Instructional Services (5000)

5100 Regular Instructional Services:

Costs of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens and family members.

- 5110 Regular Curricular Services
Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.
- 5120 CTE Curricular Services
Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field).

5200 Special Populations Services:

Costs of activities for identifying and serving students having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education.

- 5210 Children With Disabilities Curricular Services
Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, or other special programs for students with disabilities.
- 5220 Special Populations CTE Curricular Services
Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, special populations, or those with learning disabilities, requiring specialized CTE programs, as well as for occupational therapy.
- 5230 Pre-K children With Disabilities Curricular Services
Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

Appendix E
Operating Budget Line Descriptions

- 5240 Speech and Language Pathology Services
Costs of activities provided that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical and other professional attention necessary to treat speech and language disorders.
- 5250 Audiology Services
Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical and other professional attention appropriate to treat impaired hearing.
- 5260 Academically/Intellectually Gifted Curricular Services
Costs of activities to provide programs for students identified as being academically gifted and talented.
- 5270 Limited English Proficiency Services
Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

5300 Alternative Programs and Services:

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Programs include summer school, remediation, extended day, etc.

- 5310 Alternative Instructional Services K-12
Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.
- 5320 Attendance and Social Work Services
Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.
- 5330 Remedial and Supplemental K-12 Services
Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities are included here.
- 5340 Pre-K Readiness/Remedial and Supplemental Services
Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More at Four would be included here.

Appendix E
Operating Budget Line Descriptions

- 5350 Extended Day/Year Instructional Services
Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

5400 School Leadership Services:

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. Included are costs for the principal, assistant principals, and clerical staff.

5500 Co-Curricular Services:

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Include such activities as band, chorus, choir, speech, athletics, etc.

5800 School Based Support Services:

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

- 5810 Educational Media Services
Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.
- 5820 Student Accounting
Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Include NCWise clerical support and school-based testing coordinator activities here.
- 5830 Guidance Services
Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

Appendix E
Operating Budget Line Descriptions

- 5840 Health Support Services
Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.
- 5850 Safety and Security Support Services
Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this are expenses related to school resource officers, security at athletic events, and security systems.
- 5860 Instructional Technology Services
Costs of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools.
- 5870 Staff Development Unallocated
Costs of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific area.
- 5880 Parent Involvement Services
Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

System-Wide Support Services (6000)

6100 Support and Development Services

Costs of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members.

- 6110 Regular Curricular Support and Developmental Services
Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction.
- 6120 CTE Curricular Support and Development Services
Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment and are on the college preparatory track.

Appendix E
Operating Budget Line Descriptions

- 6200 Special Population Support and Development Services
Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students having special physical, emotional, or mental impediments to learning.
- 6201 Children with Disabilities Support and Development Services
Costs of activities to provide program leadership, support, and development services primarily for students identified as being mentally impaired, physically handicapped, emotionally disturbed.
- 6300 Alternative Programs and Services Support and Development Services
Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students.
- 6400 Technology Support Services
Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system service to the LEA as a whole.
- 6500 Operational Support Services
Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services.
- 6510 Communication Services
Costs of general telephone and telecommunication services for the LEA. Included in this are general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support.
 - 6520 Printing and Copying Services
Costs of activities of printing and publishing publications such as annual report, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials.
 - 6530 Public Utility and Energy Services
Costs of activities concerned with public utility and energy product consumption.

Appendix E
Operating Budget Line Descriptions

- 6540 Custodial/Housekeeping Services
Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.
- 6550 Transportation Services
Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.
- 6560 Warehouse and Delivery Services
Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.
- 6570 Facilities Planning, Acquisition and Construction Services
Costs of activities concerned with acquiring land and buildings, remodeling buildings, construction buildings and additions to buildings, improving sites, and up-dating service system
- 6580 Maintenance Services
Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

6600 Financial and Human Resource Services

Costs of activities concerned with acquisition, management, reporting and protection of financial resources; with the recruitment, retention, placement, and development of human resources for the LEA.

- 6610 Financial Services
Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.
- 6620 Human Resource Services
Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

6700 Accountability Services

Cost of activities concerned with the development, administration, reporting and analysis of student progress. This are includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance.

Appendix E
Operating Budget Line Descriptions

6800 System-wide Pupil Support Services

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

6900 Policy, Leadership and Public Relations Services

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

6910 Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

6920 Legal Services

Cost of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

6930 Audit Services

Cost of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

6940 Leadership Services

Costs of activities performed by the superintendent and such assistants and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

6950 Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.

Ancillary Services (7000)

7200 Nutrition Services

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

Non-Programmed Charges (8000)

8100 Payments to Other Governmental Units and Transfers of Funds:
Indirect cost, payments to Charter Schools, and transfers from one
fund to another in a local school administrative unit.

8400 Include transfers of funds from one fund to another fund in an LEA.

Capital Outlay (9000)

Expenditures for acquiring fixed assets, including land or existing buildings,
improvements of grounds, initial equipment, additional equipment, and replacement
of equipment.