



Haywood County Schools

1230 North Main Street
Waynesville, NC 28786
828 456 2400



*Anne G. Garrett, Ed., D.
Superintendent*

THE BUDGET MESSAGE

This document represents the recommended budget for the Haywood County Consolidated School System for fiscal year 2014-2015. In compliance with statutory requirements of the School Budget and Fiscal Control Act, the anticipated revenues and the projected expenditures are equal and the budget is organized in the required format to enable the Board of Education to control the fiscal management of the Haywood County Consolidated School System. Six fund sources are covered in this document as follows:

1. Local Current Expense
2. Local Restricted Funds
3. Capital Outlay
4. Child Nutrition
5. State Public School
6. Federal Grant

More detailed information about the proposed 2014-2015 budget for each of the above referenced funds is provided.

LOCAL CURRENT EXPENSE BUDGET

The LOCAL CURRENT EXPENSE BUDGET is the financial source which covers a broad spectrum of the school system operating costs such as supplies, repairs, utilities, contracted services, support personnel and some instructional and instructional support personnel. The proposed 2014-2015 budget is found under the tab entitled "Local Current Expense" along with a written explanation and/or justification for funds requested throughout the budget.

The process used to develop this proposed budget solicited input from personnel throughout the school system. School principals and department heads were requested to submit budget requests from their school or department which allowed input from teachers and personnel working in each area. All requests were then consolidated in a summary report that was then reviewed by the school administration and the Board of Education Finance Committee to prioritize budget requests and to determine which items would be included in the proposed budget. The estimated change is \$1,134,963 or 6.87% increase.

To maintain our current level of staffing, our local budget must continue to use fund balance to offset reductions in State, Federal and other funding sources.

The first priority, for the 2014-2015 fiscal year budget, is to fund projected salaries, benefits and benefit cost increases. We would also like to increase our annual supplement to our employees by ½%. Increasing pressure in the form of cuts from other revenue sources and unfunded mandates make this task increasingly difficult.

The local budget for FY 2013-14 included \$1.47M from the fund balance. For FY 2014-15 the State Planning Budget did increase by \$128,083, but this increase may be offset by yet to be determined reductions.

Due to reductions, last year, Haywood County Schools continued to have numerous classrooms with 30+ students in them. Thus far, no one in HCS has lost their job. Personnel who left the school system have not been replaced.

LOCAL RESTRICTED FUNDS

The use of these funds are restricted from use in the current expense budget. These funds are reserved for use as set forth by grant or policy guidelines.

CAPITAL OUTLAY BUDGET and ADM FUNDS

The proposed CAPITAL OUTLAY BUDGET for fiscal year 2014-2015 requests a total of \$1,298,000 to cover repair/renovation projects, equipment needs, and safety issues throughout the school system. A more detailed explanation of the proposed capital expenditures is covered in the section entitled "CAPITAL OUTLAY".

CHILD NUTRITION BUDGET

The CHILD NUTRITION BUDGET for FY 2014-2015 is \$4,528,723. The overall projected 7.6% decrease from FY2013-14 to FY2014-15 is due to projected reductions in food costs. \$22,372 of Child Nutrition fund balance is projected to be needed to balance the FY2014-2015 budget.

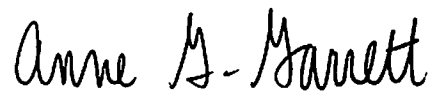
STATE PUBLIC SCHOOL FUND AND FEDERAL GRANTS FUND

Projections for these funds are very preliminary at present. A document entitled "FY2014-2015 Planning Allotment" is included under the tab "Supplementary Information", which provides estimates of funding in the State Planning Allotments for FY2014-15. More complete projections will be provided in June 2014 after the Legislature concludes their short session. No Federal Grant Allotments have been received.

SUMMARY

Every effort will be made to maintain current personnel positions and low teacher/student ratios. However, this is an ever increasing challenge for Haywood County Schools.

Respectfully submitted,

A handwritten signature in black ink that reads "Anne G. Garrett". The signature is written in a cursive style with a large initial "A" and "G".

Anne G. Garrett
Superintendent



Haywood County Schools

1230 North Main Street
Waynesville, NC 28786
828 456 2400



Anne G. Garrett, Ed., D.
Superintendent

Summary of Full-Time Personnel

	2008-2009	2013-2014	±
Administrators	16	15	-1
Principals	16	17	1
Asst. Principals	13	11.5	-1.5
Teachers	563	529	-34
Guidance	22	19	-3
Psychological	7	7	±
Librarian	16	15	-1
Supervisors	3	2	-1
* Other Professional Staff	18	22	4
Teacher Assistants	158	124	-34
Technicians	10	10	±
Clerical	70	63	-7
Service Workers	175	115	-60
Skilled Crafts	31	30	-1
TOTAL	1118	979.5	-138.5

Data from SS-200 Report submitted to NCDPI yearly in October

Board of Education

Charles H. Francis, Chairman

Jim Harley Francis, Larry Henson, Steven Kirkpatrick, Walt Leatherwood,
Lynn Milner, Bob Morris, Jimmy Rogers, Rhonda Schandavel



Personnel Changes Included in Projected FY2014-2015 Budget

➤ 2 Additional EC Teachers	\$ 91,542
➤ 2 ½ Assistant Principals & add'l MOE	73,065
➤ 2 Additional Teachers	91,542
➤ 1 Additional Guidance Counselors	45,771
➤ 2 Additional Teachers for advanced & honors	108,393
➤ 1 Additional Social Worker & add'l MOE	57,877
➤ RTI Coach	77,857
➤ Lead Teachers National Board	11,918
Total Personnel Changes	\$ 557,965





SUMMARY OF MANDATED INCREASES

- \$36,164 is needed to fund an approximate 2.4% increase in employer portion of retirement matching from 14.68% to 14.98%
- \$19,754 is needed to fund a 2.2% increase in employer portion of employee medical insurance per year from \$5,285 to \$5,402
- \$256,911 is needed to fund a estimated salary increase of 3%

Total of projected mandated increases = \$312,829.

REQUEST FOR INCREASE IN COUNTY SUPPLEMENT

- \$227,669 Additional ½ percent increase to county supplement

Total Mandated and Requested \$540,498.



OTHER BUDGET INCREASES

- \$23,000 Additional Security Cameras
- \$6,000 Additional funds for Charter Schools
- \$7,500 Adjustment to Software, supplies, postage, etc.

Total Other \$36,500

SUMMARY

- | | |
|-------------------------|----------------------|
| • Personnel | 557,965 |
| • Mandated | 312,829 |
| • Requested | 227,669 |
| • Other | 36,500 |
|
 | |
| • Total Budget Increase | \$1,134,963 or 6.87% |





The Haywood County Local Current Expense Budget currently funds positions as follows:

Certified

- 14 Lead Teachers
- 38.5 Classroom Teachers
- 1 LEP Teacher
- 2 Guidance Counselors
- 1 Media Supervisor
- .65 Testing Coordinator
- .20 E C Teacher
- 4 JROTC Instructors
- Technology Director
- Foundation Director

Non-Certified

- Maintenance Supervisor
- .44 Finance Officer
- 7 Teacher Aides
- 4 Tutors
- .82 Physical Therapist
- 50.6 Clerical
- 9 Computer Technicians
- Assistant Finance Officer
- 8 Custodians
- 20 Skilled Trades
- SRO Officers





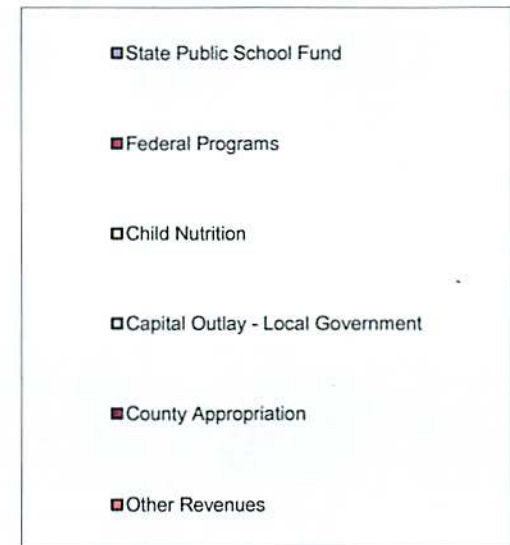
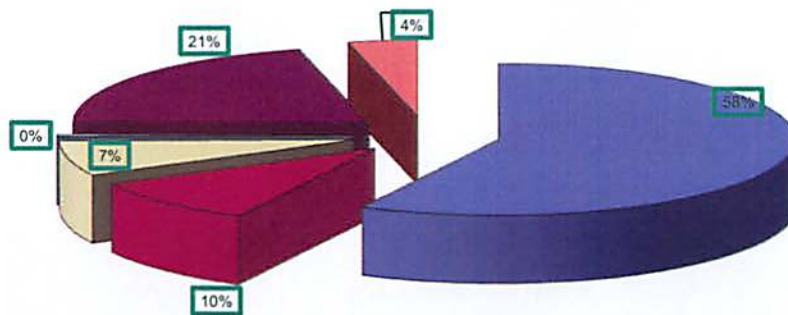
THE LOCAL CURRENT EXPENSE BUDGET FUNDS MANY SYSTEM-WIDE CRITICAL NEEDS

- ✓ Funds Principals supplements and travel costs.
- ✓ Funds 2 summer MOE for athletics department and band.
- ✓ Provides \$ 938,508 for student supplies, equip and services.
- ✓ Provides \$279,273 for athletic coaching salaries.
- ✓ Provides \$18,872 for band and fine arts.
- ✓ Provides \$ 251,482 to pay substitutes for local personnel.
- ✓ Provides \$ 100,600 for student health services.
- ✓ Provides \$3,732,252 for operation/utilities of school facilities.
- ✓ Provides \$1,084,020 for maintenance of school facilities.

ALL REVENUES - ALL SOURCES

FUND	TOTAL REVENUES	PERCENT OF TOTAL REVENUES
State Public School Fund	39,347,012	57.7%
Federal Programs	6,064,547	8.9%
Child Nutrition	5,062,633	7.4%
Capital Outlay - Local Government	385,504	0.6%
County Appropriation	14,364,726	21.1%
Other Revenues	2,925,817	4.3%
Total	68,150,239	100.0%

All Revenues - All Sources





2014-2015 Haywood County Schools Budget

LOCAL CURRENT EXPENSE BUDGET FY 2014-2015

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
001	CLASSROOM TEACHERS	5110	REGULAR CURRICULAR SERVICES	121	TEACHER	000	00	743,474.60	911,525.60	168,051.00
				121	TEACHER-SUMMER ATHLETIC DIR	207	00	17,274.84	17,793.09	518.25
				121	TEACHER -SUMMER BAND DIR	209	00	17,951.87	18,490.43	538.56
				134	TEACHER MENTOR	000	00		55,232.00	55,232.00
				135	LEAD TEACHER	000	00	620,201.66	638,807.71	18,606.05
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00		9,740.00	9,740.00
				211	ER SS COST - REGULAR	000	00	107,016.08	126,352.08	19,336.00
				221	ER RETIRE COST - REGULAR	000	00	205,723.32	243,466.55	37,743.23
				231	ER HOSPITALIZATION INS COST	000	00	195,941.15	232,412.17	36,471.02
								1,907,583.52	2,253,819.63	346,236.11
										18.2%
002	CENTRAL OFFICE ADMIN	6110	RGLR CURRIC SUPPORT & DEVELO	113	DIRECTOR AND/OR SUPERVISOR	000	00	71,893.60	74,050.41	2,156.81
				211	ER SS COST - REGULAR	000	00	5,499.86	5,664.86	165.00
				221	ER RETIRE COST - REGULAR	000	00	10,553.98	10,902.26	348.28
				231	ER HOSPITALIZATION INS COST	000	00	6,183.45	6,319.49	136.04
002	CENTRAL OFFICE ADMIN	6610	FINANCIAL SERVICES	115	FINANCE OFFICER	000	00	42,679.08	43,959.45	1,280.37
				153	ADMINISTRATIVE SPECIALIST	000	00	53,305.44	54,904.60	1,599.16
				211	ER SS COST - REGULAR	000	00	7,342.59	7,562.87	220.28
				221	ER RETIRE COST - REGULAR	000	00	14,035.70	14,498.88	463.18
				231	ER HOSPITALIZATION INS COST	000	00	8,498.62	8,685.59	186.97
002	CENTRAL OFFICE ADMIN	6810	EDUCATIONAL MEDIA SUPPORT SF	113	DIRECTOR AND/OR SUPERVISOR	000	00	16,810.00	17,314.30	504.30
				211	ER SS COST - REGULAR	000	00	1,285.97	1,324.55	38.58
				221	ER RETIRE COST - REGULAR	000	00	2,467.71	2,551.14	83.43
				231	ER HOSPITALIZATION INS COST	000	00	1,585.50	1,620.38	34.88
002	CENTRAL OFFICE ADMIN	6910	BOARD OF EDUCATION	182	EMPLOYEE REIMBSMT TAXABLE	000	00	13,800.00	14,214.00	414.00
				211	ER SS COST - REGULAR	000	00	-	31.67	31.67
				311	CONTRACTED SERVICES	000	00	11,000.00	11,000.00	-
				313	ADVERTISING COST	000	00	500.00	500.00	-
				314	PRINTING & BINDING FEES	000	00	500.00	500.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	202	00	10,700.00	10,700.00	-
				361	MEMBERSHIP DUES AND FEES	000	00	16,500.00	16,500.00	-
				371	LIABILITY INSURANCE	000	00	39,500.00	39,500.00	-
				411	SUPPLIES AND MATERIALS	000	00	10,850.00	10,850.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	100.00	100.00	-
002	CENTRAL OFFICE ADMIN	6920	LEGAL SERVICES	319	OTHER PROF & TECHNICAL SRV	000	00	46,000.00	46,000.00	-
002	CENTRAL OFFICE ADMIN	6930	AUDIT SERVICES	319	OTHER PROF & TECHNICAL SRV	000	00	55,000.00	50,000.00	(5,000.00)
002	CENTRAL OFFICE ADMIN	6940	LEADERSHIP SERVICES	181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	21,758.00	22,410.74	652.74
				181	SUPPLEMENT/SUPPLEMENTARY PAY	111	00	14,674.00	15,114.22	440.22
				211	ER SS COST - REGULAR	000	00	1,664.49	1,714.42	49.93
				211	ER SS COST - REGULAR	111	00	1,122.56	1,156.24	33.68
				221	ER RETIRE COST - REGULAR	000	00	3,063.08	3,164.16	101.08
				221	ER RETIRE COST - REGULAR	111	00	2,097.51	2,166.73	69.22
				311	CONTRACTED SERVICES	000	00	16,000.00	16,000.00	-
				311	CONTRACTED SERVICES	500	00	19,000.00	19,000.00	-
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	1,200.00	1,200.00	-
				321	PUBLIC UTIL - ELECTRIC SRV	000	00	43,000.00	43,000.00	-
				326	CONTR R & M - EQUIPMENT	326	00	51,565.00	51,565.00	-
				327	RENTALS/LEASES	000	00	1,000.00	1,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	201	00	6,000.00	6,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	202	00	3,100.00	3,100.00	-
				342	POSTAGE	000	00	9,000.00	5,000.00	(4,000.00)
				361	MEMBERSHIP DUES AND FEES	000	00	800.00	800.00	-
				372	VEHICLE LIABILITY INSURANCE	000	00	2,926.00	2,926.00	-
				373	PROPERTY INSURANCE	000	00	160,000.00	160,000.00	-
				411	SUPPLIES AND MATERIALS	000	00	6,000.00	6,000.00	-
				411	SUPPLIES AND MATERIALS	230	00	37,000.00	32,000.00	(5,000.00)
				411	SUPPLIES AND MATERIALS	258	00	11,500.00	11,500.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	5,500.00	5,500.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	1,000.00	1,000.00	-
				542	PURCHASE OF COMPUTER HARDWARE	000	00	6,000.00	6,000.00	-
002	CENTRAL OFFICE ADMIN	7100	COMMUNITY SERVICES	113	DIRECTOR AND/OR SUPERVISOR	000	00	-	-	-
				211	ER SS COST - REGULAR	000	00	-	-	-
				221	ER RETIRE COST - REGULAR	000	00	-	-	-
								871,562.14	866,571.96	(4,990.18)
										-0.6%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
003	NON-INSTRUCTIONAL SUPP PERS	5110	REGULAR CURRICULAR SERVICES	162	SUB TCH - RGLR TEACHER ABSENCE	000	00	251,482.00	259,026.46	7,544.46
				163	SUB TCH - STAFF DEVELOP ABS	000	00	11,638.00	11,987.14	349.14
				211	ER SS COST - REGULAR	000	00	20,129.68	20,733.54	603.86
003	NON-INSTRUCTIONAL SUPP PERS	5400	SCHOOL LEADERSHIP SERVICES	151	OFFICE SUPPORT	000	00	932,744.79	960,727.13	27,982.34
				211	ER SS COST - REGULAR	000	00	71,355.33	73,495.98	2,140.65
				221	ER RETIRE COST - REGULAR	000	00	135,749.89	140,229.64	4,479.75
				231	ER HOSPITALIZATION INS COST	000	00	199,599.21	203,990.39	4,391.18
003	NON-INSTRUCTIONAL SUPP PERS	5830	GUIDANCE SERVICES	151	OFFICE SUPPORT	000	00	53,059.74	54,651.53	1,591.79
				211	ER SS COST - REGULAR	000	00	4,059.20	4,180.97	121.77
				221	ER RETIRE COST - REGULAR	000	00	7,424.39	7,669.39	245.00
				231	ER HOSPITALIZATION INS COST	000	00	11,809.61	12,069.42	259.81
003	NON-INSTRUCTIONAL SUPP PERS	6110	RGLR CURRIC SUPPORT & DEVELO	151	OFFICE SUPPORT	000	00	34,710.02	35,751.32	1,041.30
				211	ER SS COST - REGULAR	000	00	2,655.66	2,735.32	79.66
				221	ER RETIRE COST - REGULAR	000	00	5,018.73	5,184.35	165.62
				231	ER HOSPITALIZATION INS COST	000	00	9,381.91	9,588.31	206.40
003	NON-INSTRUCTIONAL SUPP PERS	6400	TECHNOLOGY SUPPORT SERVICES	113	DIRECTOR AND/OR SUPERVISOR	000	00	58,287.00	60,035.61	1,748.61
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	3,500.00	3,500.00	-
				211	ER SS COST - REGULAR	000	00	4,994.46	4,994.46	-
				221	ER RETIRE COST - REGULAR	000	00	9,584.13	9,900.41	316.28
				231	ER HOSPITALIZATION INS COST	000	00	5,285.00	5,401.27	116.27
003	NON-INSTRUCTIONAL SUPP PERS	6510	COMMUNICATION SERVICES	341	TELEPHONE	000	00	414,811.00	414,811.00	-
				344	MOBILE COMMUNICATION COSTS	000	00	9,000.00	9,000.00	-
003	NON-INSTRUCTIONAL SUPP PERS	6530	PUBLIC UTILITY & ENERGY SRV	183	BONUS PAY	000	00	50,000.00	50,000.00	-
				211	ER SS COST - REGULAR	000	00	3,825.00	3,825.00	-
				221	ER RETIRE COST - REGULAR	000	00	7,115.00	7,349.80	234.80
				321	PUBLIC UTIL - ELECTRIC SRV	000	00	1,353,642.00	1,353,642.00	-
				322	PUBLIC UTIL - NATURAL GAS	000	00	144,560.00	144,560.00	-
				323	PUBLIC UTIL - WATER & SEWER	000	00	90,800.00	90,800.00	-
				421	FUEL FOR FACILITIES	000	00	229,840.00	229,840.00	-
003	NON-INSTRUCTIONAL SUPP PERS	6540	CUSTODIAL/HOUSEKEEPING SRV	173	CUSTODIAN	000	00	224,025.98	230,746.76	6,720.78
				199	OVERTIME PAY	000	00	41,587.13	42,834.74	1,247.61
				211	ER SS COST - REGULAR	000	00	20,319.06	20,928.64	609.58
				221	ER RETIRE COST - REGULAR	000	00	37,275.91	38,506.02	1,230.11
				231	ER HOSPITALIZATION INS COST	000	00	110,482.31	112,912.92	2,430.61
				311	CONTRACTED SERVICES	000	00	69,000.00	69,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	000	00	30,000.00	30,000.00	-
				326	CONTR R & M - EQUIPMENT	000	00	20,000.00	20,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	150.00	150.00	-
				411	SUPPLIES AND MATERIALS	000	00	194,235.00	194,235.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	3,000.00	3,000.00	-
				529	MISC CONTRACTS & OTHER CHARGES	000	00	250,000.00	250,000.00	-
				541	PURCHASE OF EQUIPMENT	000	00	15,000.00	15,000.00	-
003	NON-INSTRUCTIONAL SUPP PERS	6580	MAINTENANCE SERVICES	113	DIRECTOR AND/OR SUPERVISOR	000	00	67,201.86	69,217.92	2,016.06
				151	OFFICE SUPPORT	000	00	35,917.90	36,995.44	1,077.54
				175	SKILLED TRADES	000	00	788,660.71	812,320.53	23,659.82
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	2,024.00	2,024.00	-
				211	ER SS COST - REGULAR	000	00	68,375.78	70,422.42	2,046.64
				221	ER RETIRE COST - REGULAR	000	00	130,058.92	134,350.86	4,291.94
				231	ER HOSPITALIZATION INS COST	000	00	133,291.10	136,223.50	2,932.40
				325	CONTR R & M - LAND & BUILDINGS	300	00	2,000.00	2,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	301	00	8,000.00	8,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	302	00	23,000.00	23,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	303	00	2,000.00	2,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	304	00	2,000.00	2,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	305	00	20,000.00	20,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	306	00	15,000.00	15,000.00	-
				325	CONTR R & M - LAND & BUILDINGS	310	00	41,260.00	41,260.00	-
				327	RENTALS/LEASES	000	00	12,500.00	12,500.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	4,000.00	4,000.00	-
				372	VEHICLE LIABILITY INSURANCE	000	00	16,000.00	16,000.00	-
				411	SUPPLIES AND MATERIALS	310	00	3,000.00	3,000.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	389,179.99	389,179.99	-
				423	GAS/DIESEL FUEL	000	00	55,000.00	55,000.00	-
				424	OIL	000	00	1,000.00	1,000.00	-
				425	TIRES AND TUBES	000	00	3,000.00	3,000.00	-
				551	PURCHASE OF VEHICLES	000	00	30,000.00	30,000.00	-

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
003	NON-INSTRUCTIONAL SUPP PERS	6610	FINANCIAL SERVICES	151	OFFICE SUPPORT	000	00	124,090.25	127,812.96	3,722.71
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	3,542.00	3,648.26	106.26
				211	ER SS COST - REGULAR	000	00	9,763.87	10,056.79	292.92
				221	ER RETIRE COST - REGULAR	000	00	17,321.95	17,893.57	571.62
				231	ER HOSPITALIZATION INS COST	000	00	26,425.00	27,006.35	581.35
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	850.00	850.00	-
				326	CONTR R & M - EQUIPMENT	000	00	23,236.00	3,236.00	(20,000.00)
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	1,750.00	1,750.00	-
				411	SUPPLIES AND MATERIALS	000	00	12,500.00	12,500.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	-	35,000.00	35,000.00
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	500.00	500.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	-	6,500.00	6,500.00
003	NON-INSTRUCTIONAL SUPP PERS	6620	HUMAN RESOURCE SERVICES	151	OFFICE SUPPORT	000	00	85,854.24	88,429.87	2,575.63
003	NON-INSTRUCTIONAL SUPP PERS	6621	RECRUITMENT SERVICES	211	ER SS COST - REGULAR	000	00	6,567.85	6,764.89	197.04
				221	ER RETIRE COST - REGULAR	000	00	12,217.06	12,620.22	403.16
				231	ER HOSPITALIZATION INS COST	000	00	15,855.00	16,203.81	348.81
003	NON-INSTRUCTIONAL SUPP PERS	6720	PLN, RESEARCH DEVELOP & PROG	411	SUPPLIES AND MATERIALS	000	00	11,000.00	11,000.00	-
003	NON-INSTRUCTIONAL SUPP PERS	6810	EDUCATIONAL MEDIA SUPPORT SF	151	OFFICE SUPPORT	000	00	106,632.14	109,831.10	3,198.96
				152	TECHNICAL SPECIALIST	000	00	72,679.27	74,859.65	2,180.38
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	3,500.00	3,605.00	105.00
				211	ER SS COST - REGULAR	000	00	13,985.05	14,404.60	419.55
				221	ER RETIRE COST - REGULAR	000	00	26,395.11	27,266.15	871.04
				231	ER HOSPITALIZATION INS COST	000	00	24,144.75	24,675.93	531.18
003	NON-INSTRUCTIONAL SUPP PERS	6940	LEADERSHIP SERVICES	151	OFFICE SUPPORT	000	00	96,781.32	99,684.76	2,903.44
				173	CUSTODIAN	000	00	26,973.85	27,783.07	809.22
				211	ER SS COST - REGULAR	000	00	9,466.92	9,750.94	284.02
				221	ER RETIRE COST - REGULAR	000	00	18,062.92	18,659.00	596.08
				231	ER HOSPITALIZATION INS COST	000	00	15,855.00	16,203.81	348.81
003	NON-INSTRUCTIONAL SUPP PERS	7200	NUTRITION SERVICES	181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	2,024.00	2,084.72	60.72
				211	ER SS COST - REGULAR	000	00	173.00	177.65	4.65
				221	ER RETIRE COST - REGULAR	000	00	271.11	280.06	8.95
								7,772,025.06	7,916,528.34	144,503.28
									-	1.9%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
005	SCHOOL BLDG ADMINISTRATORS	5400	SCHOOL LEADERSHIP SERVICES	117	OTHER ASSIST PRINCIPAL ASSIGN	000	00	659.64	55,650.82	54,991.18
				181	SUPPLEMENT/SUPPLEMENTARY PAY	218	00	46,552.00	47,948.56	1,396.56
				181	SUPPLEMENT/SUPPLEMENTARY PAY	219	00	64,378.38	66,309.73	1,931.35
				187	SALARY DIFFERENTIAL - LOCALLY	000	00	8,663.73	8,923.64	259.91
				192	CO-CURRICULAR STIPEND	000	00	-	-	-
				211	ER SS COST - REGULAR	000	00	1,030.77	5,257.48	4,226.71
				211	ER SS COST - REGULAR	218	00	3,561.23	3,668.07	106.84
				211	ER SS COST - REGULAR	219	00	4,924.95	5,072.70	147.75
				221	ER RETIRE COST - REGULAR	000	00	6,728.03	15,184.76	8,456.73
				221	ER RETIRE COST - REGULAR	218	00	6,833.83	7,059.35	225.52
				221	ER RETIRE COST - REGULAR	219	00	9,161.04	9,463.35	302.31
				231	ER HOSPITALIZATION INS COST	000	00	2,149.13	7,601.41	5,452.28
				311	CONTRACTED SERVICES	000	00	6,850.00	6,850.00	-
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	24,350.00	24,350.00	-
				326	CONTR R & M - EQUIPMENT	000	00	40,000.00	40,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	8,000.00	8,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	202	00	-	-	-
				344	MOBILE COMMUNICATION COSTS	000	00	13,000.00	13,000.00	-
				361	MEMBERSHIP DUES AND FEES	000	00	9,000.00	9,000.00	-
				411	SUPPLIES AND MATERIALS	235	00	2,500.00	2,500.00	-
				411	SUPPLIES AND MATERIALS	271	00	24,500.00	24,500.00	-
				411	SUPPLIES AND MATERIALS	273	00	61,200.00	61,200.00	-
				411	SUPPLIES AND MATERIALS	282	00	4,000.00	4,000.00	-
005	SCHOOL BLDG ADMINISTRATORS	5500	ADULT CO-CURRICULAR SERVICES	332	TRAVEL REIMBSMT - OUT COUNTY	000	00	6,700.00	6,700.00	-
				541	PURCHASE OF EQUIPMENT	206	00	21,000.00	21,000.00	-
005	SCHOOL BLDG ADMINISTRATORS	5850	SAFETY & SECURITY SUPPORT SRV	311	CONTRACTED SERVICES	000	00	24,000.00	24,000.00	-
005	SCHOOL BLDG ADMINISTRATORS	6110	RGLR CURRIC SUPPORT & DEVELO	181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	10,500.00	10,815.00	315.00
				181	SUPPLEMENT/SUPPLEMENTARY PAY	235	00	10,500.00	10,815.00	315.00
				211	ER SS COST - REGULAR	000	00	-	24.10	24.10
				211	ER SS COST - REGULAR	235	00	803.26	827.36	24.10
				221	ER RETIRE COST - REGULAR	000	00	-	-	-
				221	ER RETIRE COST - REGULAR	235	00	1,541.40	1,541.40	-
								423,087.39	501,262.73	78,175.34
										18.5%
007	INSTRUCTIONAL SUPPORT	5320	ATTENDANCE & SOCIAL WORK SRV	131	INSTRUCT SUPPORT I - RGLR TCH	000	00	260.00	42,427.80	42,167.80
				211	ER SS COST - REGULAR	000	00	19.89	3,245.73	3,225.84
				221	ER RETIRE COST - REGULAR	000	00	96.74	6,289.01	6,192.27
				231	ER HOSPITALIZATION INS COST	000	00	855.00	7,176.13	6,321.13
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	500.00	500.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	201	00	7,850.00	7,850.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	202	00	1,000.00	1,000.00	-
				411	SUPPLIES AND MATERIALS	000	00	1,000.00	1,000.00	-
007	INSTRUCTIONAL SUPPORT	5810	EDUCATIONAL MEDIA SERVICES	162	SUB TCH - RGLR TEACHER ABSENCE	000	00	115.37	118.83	3.46
				211	ER SS COST - REGULAR	000	00	9.10	9.36	0.26
007	INSTRUCTIONAL SUPPORT	5830	GUIDANCE SERVICES	131	INSTRUCT SUPPORT I - RGLR TCH	000	00	69,690.00	104,780.70	35,090.70
				162	SUB TCH - RGLR TEACHER ABSENCE	000	00	516.12	531.60	15.48
				211	ER SS COST - REGULAR	000	00	5,370.76	8,056.88	2,686.12
				221	ER RETIRE COST - REGULAR	000	00	10,017.52	15,192.10	5,174.58
				231	ER HOSPITALIZATION INS COST	000	00	10,570.00	16,204.54	5,634.54
				342	POSTAGE	000	00	500.00	500.00	-
				411	SUPPLIES AND MATERIALS	000	00	3,900.00	3,900.00	-
007	INSTRUCTIONAL SUPPORT	5840	HEALTH SUPPORT SERVICES	163	SUB TCH - STAFF DEVELO ABS	000	00	-	-	-
				211	ER SS COST - REGULAR	000	00	-	-	-
				311	CONTRACTED SERVICES	000	00	100,600.00	100,600.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	100.00	100.00	-
				411	SUPPLIES AND MATERIALS	000	00	2,000.00	2,000.00	-
007	INSTRUCTIONAL SUPPORT	6810	EDUCATIONAL MEDIA SUPPORT SF	113	DIRECTOR AND/OR SUPERVISOR	000	00	38,759.00	39,921.77	1,162.77
				211	ER SS COST - REGULAR	000	00	2,965.06	3,054.01	88.95
				221	ER RETIRE COST - REGULAR	000	00	5,546.41	5,729.44	183.03
				231	ER HOSPITALIZATION INS COST	000	00	5,285.00	5,401.27	116.27
								267,525.97	375,589.17	108,063.20
										40.4%
009	NON-CONTRIB EMPLOYEE BENEFITS	5110	REGULAR CURRICULAR SERVIC	184	LONGEVITY PAY	000	00	45,036.02	46,387.10	1,351.08
				185	BONUS LEAVE PAYOFF	000	00	9,287.12	9,565.73	278.61
				188	ANNUAL LEAVE PAYOFF	000	00	27,324.00	28,143.72	819.72
				189	SHRT TERM DISAB PYMT - 1ST 6	000	00	-	-	-
				193	MENTOR PAY	000	00	30,360.00	31,270.80	910.80
				211	ER SS COST - REGULAR	000	00	9,032.11	9,289.17	257.06
				221	ER RETIRE COST - REGULAR	000	00	17,400.03	17,974.23	574.20
				232	ER WORKERS' COMP INS COST	000	00	165,969.00	165,969.00	-
				233	ER UNEMPLOYMENT INS COST	000	00	1,003.00	1,003.00	-
009	NON-CONTRIB EMPLOYEE BENEFITS	5400	SCHOOL LEADERSHIP	192	CO-CURRICULAR STIPEND	000	00	6,072.00	6,072.00	-
								311,483.28	315,674.75	4,191.47
										1.4%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
014	VOCATIONAL ED-PROG SUPP	5120	CTE CURRICULAR SERVICES	311	CONTRACTED SERVICES	000	00	\$1,200.00	1,200.00	
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	\$0.00	-	
				326	CONTR R & M - EQUIPMENT	000	00	\$22,500.00	22,500.00	
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	\$0.00	-	
					TRAVEL REIMBSMT - OUT COUNTY	201	00	\$5,250.00	5,250.00	
				371	LIABILITY INSURANCE	000	00	\$225.00	225.00	
				372	VEHICLE LIABILITY INSURANCE	000	00	\$562.50	562.50	
				411	SUPPLIES AND MATERIALS	000	00	\$17,250.00	17,250.00	
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	\$5,250.00	5,250.00	
				461	FURNITURE & EQUIPMENT-INVENTORY	000	00	\$750.00	750.00	
				541	PURCHASE OF EQUIPMENT	000	00	\$13,770.00	13,770.00	
				542	PURCHASE OF COMPUTER HARDWARE	000	00	\$7,500.00	7,500.00	
014	VOCATIONAL ED-PROG SUPP	5830	GUIDANCE SERVICES	332	TRAVEL REIMBSMT - OUT COUNTY	000	00	600.00	600.00	-
				341	TELEPHONE	000	00	375.00	375.00	-
				411	SUPPLIES AND MATERIALS	000	00	675.00	675.00	-
014	VOCATIONAL ED-PROG SUPP	6120	CTE SUPPORT & DEVELOP SERVICE	181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	3,524.00	3,629.72	105.72
				211	ER SS COST - REGULAR	000	00	269.59	277.68	8.09
				221	ER RETIRE COST - REGULAR	000	00	515.38	532.39	17.01
				332	TRAVEL REIMBSMT - OUT COUNTY	201	00	1,125.00	1,125.00	-
				411	SUPPLIES AND MATERIALS	000	00	375.00	375.00	-
								\$81,716.47	81,847.29	130.82
										0.2%
027	TEACHER ASSTS	5110	REGULAR CURRICULAR SERVICES	142	TEACHER ASSISTANT - NCLB	000	00	64,555.06	66,491.71	1,936.65
				199	OVERTIME PAY	000	00	1,800.00	1,854.00	54.00
				211	ER SS COST - REGULAR	000	00	4,939.07	5,091.35	152.28
				221	ER RETIRE COST - REGULAR	000	00	9,412.31	9,722.92	310.61
				231	ER HOSPITALIZATION INS COST	000	00	20,307.96	20,754.74	446.78
								101,014.40	103,914.72	2,900.32
										2.9%
032	EXCEPTIONAL CHILDREN	5210	CHILDREN WITH DISABILITIES	121	TEACHER	000	00	19,651.98	86,241.54	66,589.56
				142	TEACHER ASSISTANT - NCLB	000	00	18,565.37	19,122.33	556.96
				162	SUB TCH - RGLR TEACHER ABSENCE	000	00	2,801.87	2,885.93	84.06
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	3,000.00	3,090.00	90.00
				187	SALARY DIFFERENTIAL - LOCALLY	000	00	6,543.00	6,739.29	196.29
				211	ER SS COST - REGULAR	000	00	3,782.31	8,948.35	5,166.04
				221	ER RETIRE COST - REGULAR	000	00	6,808.00	16,720.66	9,912.66
				231	ER HOSPITALIZATION INS COST	000	00	7,391.70	18,358.32	10,966.62
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	5,550.00	5,550.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	201	00	4,500.00	4,500.00	-
				411	SUPPLIES AND MATERIALS	000	00	10,803.75	10,803.75	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	1,350.00	1,350.00	-
032	EXCEPTIONAL CHILDREN	6110	RGLR CURRIC SUPPORT & DEVELOP	113	DIRECTOR AND/OR SUPERVISOR	000	00	31,437.83	32,380.96	943.13
				211	ER SS COST - REGULAR	000	00	2,404.87	2,477.02	72.15
				221	ER RETIRE COST - REGULAR	000	00	4,458.64	4,605.78	147.14
				231	ER HOSPITALIZATION INS COST	000	00	1,815.74	1,855.69	39.95
								130,865.06	225,629.62	94,764.56
										72.4%
034	ACADEMICALLY GIFTED	5260	ACADEMIC/INTELLECT GIFTED	121	CLASSROOM TEACHER	000	00	-	-	-
				211	ER SS COST - REGULAR	000	00	-	-	-
				221	ER RETIRE COST - REGULAR	000	00	-	-	-
				231	ER HOSPITALIZATION INS COST	000	00	-	-	-
				411	SUPPLIES AND MATERIALS	000	00	7,500.00	7,500.00	-
								7,500.00	7,500.00	-
										0.0%
036	CHARTER SCHOOLS	8100	PAYMENTS TO OTHER GOV UNITS	717	TRANS TO CHARTER SCHOOLS	000	00	4,000.00	10,000.00	6,000.00
										150.00%
048	SAFE & DRUG-FREE SCHOOLS	5850	SAFETY & SECURITY SUPPORT SRV	311	CONTRACTED SERVICES	000	00	25,000.00	25,000.00	-
								25,000.00	25,000.00	-
										0.0%
054	LIMMITED ENGLISH PROF-LEP	5270	LIMITED ENGLISH PROFICIENCY	121	TEACHER	000	00	16,844.14	17,349.46	505.32
				211	ER SS COST - REGULAR	000	00	1,288.75	1,327.41	38.66
				221	ER RETIRE COST - REGULAR	000	00	2,364.27	2,442.29	78.02
				231	ER HOSPITALIZATION INS COST	000	00	2,231.69	2,280.79	49.10
								22,728.85	23,399.95	671.10
										3.0%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
056	TRANSPORTATION OF PUPILS	6550	TRANSPORTATION SERVICES	172	DRIVER OVERTIME	000	00	3,097.93	3,097.93	-
				211	ER SS COST - REGULAR	000	00	237.45	237.45	-
				221	ER RETIRE COST - REGULAR	000	00	319.18	329.71	10.53
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	5,000.00	5,000.00	-
				344	MOBILE COMMUNICATION COSTS	000	00	7,500.00	7,500.00	-
				411	SUPPLIES AND MATERIALS	000	00	3,000.00	3,000.00	-
				411	SUPPLIES AND MATERIALS-TIMS	415	00	1,500.00	1,500.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	350.00	350.00	-
								21,004.56	21,015.09	10.53
										0.1%
061	CLASS MAT/INSTRUC SUPPL/EQUIP	5110	REGULAR CURRICULAR SERVICES	411	SUPPLIES AND MATERIALS	000	00	296,409.00	296,409.00	-
										0.0%
069	AT-RISK STUD SER/ALT SCHS	5310	ALT.INSTRUCTIONAL SERVICES K12	312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	2,500.00	2,500.00	-
				459	OTHER FOOD PURCHASES	000	00	2,500.00	2,500.00	-
				461	FURNITURE & EQUIPMENT-INVENTOR	000	00	2,000.00	2,000.00	-
	AT-RISK STUD SER/ALT SCHS	5850	SAFETY & SECURITY SUPPORT SRV	311	CONTRACTED SERVICES	000	00	1,000.00	1,000.00	-
				411	SUPPLIES AND MATERIALS	000	00	2,000.00	2,000.00	-
								10,000.00	10,000.00	-
										0.0%
072	STUDENT ACCOUNTABILITY STAND.	5330	REMEDIAL & SUPPLEMENTAL K-12	411	SUPPLIES AND MATERIALS	000	00	100,000.00	100,000.00	-
										0.0%
301	JROTC	5110	REGULAR CURRICULAR SERVICES	121	TEACHER	000	00	262,267.46	270,135.48	7,868.02
				162	SUB TCH - RGLR TEACHER ABSENCE	000	00	1,357.09	1,397.80	40.71
				181	SUPPLEMENT/SUPPLEMENTARY PAY	000	00	35,390.30	36,452.01	1,061.71
				211	ER SS COST - REGULAR	000	00	22,684.97	23,371.21	686.24
				221	ER RETIRE COST - REGULAR	000	00	43,388.26	44,820.07	1,431.81
				231	ER HOSPITALIZATION INS COST	000	00	19,737.96	20,172.20	434.24
								384,826.04	396,348.77	11,522.73
										3.0%
706	INELIGIBLE LOCAL TRANSPORTATIO	6550	TRANSPORTATION SERVICES	171	DRIVER	000	00	9,710.61	10,001.93	291.32
				175	SKILLED TRADES	000	00	27,484.19	28,308.72	824.53
				187	SALARY DIFFERENTIAL - LOCALLY	000	00	13,128.00	13,521.84	393.84
				211	ER SS COST - REGULAR	000	00	3,849.69	3,965.18	115.49
				221	ER RETIRE COST - REGULAR	000	00	7,158.00	7,394.21	236.21
				231	ER HOSPITALIZATION INS COST	000	00	5,192.00	5,306.22	114.22
				311	CONTRACTED SERVICES	000	00	3,500.00	3,500.00	-
				325	CONTR R & M - LAND & BUILDINGS	000	00	500.00	500.00	-
				326	CONTR R & M - EQUIPMENT	000	00	500.00	500.00	-
				327	RENTALS/LEASES	000	00	3,500.00	3,500.00	-
				372	VEHICLE LIABILITY INSURANCE	000	00	16,897.00	16,897.00	-
				399	UNBUDGETED FUNDS	000	00	1,000.00	1,000.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	30,000.00	30,000.00	-
				423	GAS/DIESEL FUEL	000	00	65,000.00	65,000.00	-
				424	OIL	000	00	600.00	600.00	-
				425	TIRES AND TUBES	000	00	1,500.00	1,500.00	-
				541	PURCHASE OF EQUIPMENT	000	00	6,000.00	6,000.00	-
				552	LICENSE AND TITLE FEES	000	00	4,500.00	4,500.00	-
								200,019.49	201,995.10	1,975.61
										1.0%
802	ATHLETIC COACHING SALARY	5500	ADULT CO-CURRICULAR SERVICES	181	SUPPLEMENT/SUPPLEMENTARY PAY	211	00	228,540.00	235,396.20	6,856.20
				211	ER SS COST - REGULAR	211	00	17,480.00	18,004.50	524.50
				221	ER RETIRE COST - REGULAR	211	00	33,252.57	34,349.90	1,097.33
								279,272.57	287,750.60	8,478.03
										3.0%
803	BAND/CULTURAL ARTS SUPPLEMENT	5500	ADULT CO-CURRICULAR SERVICES	181	SUPPLEMENT/SUPPLEMENTARY PAY	212	00	12,355.00	12,725.65	370.65
				181	SUPPLEMENT/SUPPLEMENTARY PAY	213	00	3,089.00	3,181.67	92.67
				211	ER SS COST - REGULAR	212	00	945.16	973.51	28.35
				211	ER SS COST - REGULAR	213	00	387.44	394.53	7.09
				221	ER RETIRE COST - REGULAR	212	00	1,676.60	1,731.93	55.33
				221	ER RETIRE COST - REGULAR	213	00	418.90	418.90	-
								18,872.10	19,426.19	554.09
										2.9%
804	HIGH SCHOOL REMEDIATION	5330	REMEDIAL & SUPPLEMENTAL K-12	143	TUTOR (FULL TIME)	000	00	172,000.00	177,160.00	5,160.00
										3.0%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
805	SYSTEM INSTRUCTIONAL SUPPORT	5110	REGULAR CURRICULAR SERVICES	332	TRAVEL REIMBSMT - OUT COUNTY	201	00	9,000.00	9,000.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	204	00	10,250.00	10,250.00	-
				411	SUPPLIES AND MATERIALS	205	00	3,000.00	3,000.00	-
				411	SUPPLIES AND MATERIALS	231	00	1,000.00	1,000.00	-
				411	SUPPLIES AND MATERIALS	236	00	22,000.00	22,000.00	-
				411	SUPPLIES AND MATERIALS	239	00	8,000.00	8,000.00	-
				411	SUPPLIES AND MATERIALS	246	00	7,000.00	7,000.00	-
				411	SUPPLIES AND MATERIALS	248	00	14,500.00	14,500.00	-
				411	SUPPLIES AND MATERIALS	249	00	3,800.00	3,800.00	-
				411	SUPPLIES AND MATERIALS	252	00	500.00	500.00	-
				411	SUPPLIES AND MATERIALS	253	00	8,000.00	8,000.00	-
				411	SUPPLIES AND MATERIALS	255	00	2,500.00	2,500.00	-
				411	SUPPLIES AND MATERIALS	256	00	10,000.00	10,000.00	-
				411	SUPPLIES AND MATERIALS	257	00	2,000.00	2,000.00	-
				411	SUPPLIES AND MATERIALS	258	00	1,000.00	1,000.00	-
				411	SUPPLIES AND MATERIALS	275	00	4,000.00	4,000.00	-
				541	PURCHASE OF EQUIPMENT	231	00	500.00	500.00	-
				541	PURCHASE OF EQUIPMENT	241	00	7,000.00	7,000.00	-
				541	PURCHASE OF EQUIPMENT	243	00	10,000.00	10,000.00	-
				541	PURCHASE OF EQUIPMENT	252	00	50,000.00	50,000.00	-
				541	PURCHASE OF EQUIPMENT	286	00	17,325.00	17,325.00	-
				541	PURCHASE OF EQUIPMENT	287	00	1,500.00	1,500.00	-
								192,875.00	192,875.00	-
										0.0%
806	COMPUTER SYSTEM SUPPORT	6400	TECHNOLOGY SUPPORT SERVICES	152	TECHNICAL SPECIALIST	284	00	238,468.68	245,622.74	7,154.06
				211	ER SS COST - REGULAR	284	00	18,242.83	18,790.12	547.29
				221	ER RETIRE COST - REGULAR	284	00	33,868.04	34,985.69	1,117.65
				231	ER HOSPITALIZATION INS COST	284	00	34,278.61	35,032.74	754.13
				311	CONTRACTED SERVICES	000	00	8,500.00	8,500.00	-
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	4,000.00	4,000.00	-
				326	CONTR R & M - EQUIPMENT	000	00	8,500.00	8,500.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	7,000.00	7,000.00	-
				344	MOBILE COMMUNICATION COSTS	000	00	5,200.00	5,200.00	-
				361	MEMBERSHIP DUES AND FEES	000	00	400.00	400.00	-
				372	VEHICLE LIABILITY INSURANCE	000	00	1,174.00	1,174.00	-
				411	SUPPLIES AND MATERIALS	000	00	20,000.00	20,000.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	12,000.00	12,000.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	30,100.00	30,100.00	-
				462	COMPUTER EQUIPMENT-INVENTORIE	000	00	5,900.00	5,900.00	-
				541	EQUIPMENT	000	00		23,000.00	23,000.00
COMPUTER SYSTEM SUPPORT		6710	STUDENT TESTING SERVICES	113	DIRECTOR AND/OR SUPERVISOR	000	00	27,530.45	28,356.36	825.91
				211	ER SS COST - REGULAR	000	00	2,105.97	2,169.15	63.18
				221	ER RETIRE COST - REGULAR	000	00	4,809.10	4,967.80	158.70
				231	ER HOSPITALIZATION INS COST	000	00	5,285.00	5,401.27	116.27
				311	CONTRACTED SERVICES	000	00	7,500.00	7,500.00	-
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	250.00	250.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	2,500.00	2,500.00	-
				411	SUPPLIES AND MATERIALS	000	00	23,500.00	23,500.00	-
COMPUTER SYSTEM SUPPORT		6810	EDUCATIONAL MEDIA SUPPORT SF	312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	3,000.00	3,000.00	-
				411	SUPPLIES AND MATERIALS	000	00	2,500.00	2,500.00	-
				414	LIBRARY BOOKS (RGLR & REPLACE)	000	00	21,000.00	21,000.00	-
				418	COMPUTER SOFTWARE & SUPPLIES	000	00	5,000.00	5,000.00	-
				541	PURCHASE OF EQUIPMENT	000	00	12,500.00	12,500.00	-
								545,112.68	578,849.87	33,737.19
										6.2%
807	CURRICULUM DEVELOPMENT	6110	RGLR CURRIC SUPPORT & DEVELO	196	STAFF DEVELOP PARTICIPANT PAY	000	00	2,384.27	2,455.80	71.53
				211	ER SS COST - REGULAR	000	00	182.16	187.63	5.47
				221	ER RETIRE COST - REGULAR	000	00	346.95	358.40	11.45
				312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	2,000.00	2,000.00	-
								4,913.38	5,001.83	88.45
										1.8%
809	IN-SCHOOL SUSPENSION	5310	ALT.INSTRUCTIONAL SERVICES K12	142	TEACHER ASSISTANT - NCLB	000	00	82,395.17	84,867.03	2,471.86
				162	SUB TCH - RGLR TEACHER ABSENCE	000	00	817.70	842.23	24.53
				211	ER SS COST - REGULAR	000	00	6,365.63	6,556.60	190.97
				221	ER RETIRE COST - REGULAR	000	00	12,078.01	12,476.58	398.57
				231	ER HOSPITALIZATION INS COST	000	00	18,483.50	18,890.14	406.64
				311	CONTRACTED SERVICES	000	00	5,000.00	5,000.00	-
								125,140.01	128,632.58	3,492.57
										2.8%

Program	PRC Desc	Purpose	Purpose Description	Object	Obj Desc	User 1	User 2	2013-14 BUDGET	2014-15 BUDGET	INCREASE (DECREASE)
813	EMPLOYEE SUPPLEMENT	5110	REGULAR CURRICULAR SERVICES	181	SUPPLEMENT/SUPPLEMENTARY PAY	217	00	1,667,978.40	1,903,989.10	236,010.70
				211	ER SS COST - REGULAR	217	00	127,519.05	145,573.87	18,054.82
				221	ER RETIRE COST - REGULAR	217	00	235,210.67	270,443.52	35,232.85
								2,030,708.12	2,320,006.49	289,298.37
										14.3%
815	COMMUNITY/PUBLIC RELATIONS	7100	COMMUNITY SERVICES	312	WORKSHOP EXP/ALLOWABLE TRAVEL	000	00	800.00	800.00	-
				313	ADVERTISING COST	000	00	200.00	200.00	-
				314	PRINTING & BINDING FEES	000	00	3,015.00	3,015.00	-
				327	RENTALS/LEASES	000	00	250.00	250.00	-
				332	TRAVEL REIMBSMT - OUT COUNTY	000	00	600.00	600.00	-
				342	POSTAGE	000	00	135.00	135.00	-
				361	MEMBERSHIP DUES AND FEES	000	00	250.00	250.00	-
				411	SUPPLIES AND MATERIALS	000	00	2,000.00	2,000.00	-
				461	FURNITURE & EQUIPMENT-INVENTOR	000	00	250.00	250.00	-
								7,500.00	7,500.00	-
										0.0%
816	HUMAN RESOURCE PROGRAM	6620	HUMAN RESOURCE SERVICES	311	CONTRACTED SERVICES	000	00	6,000.00	6,000.00	-
				411	SUPPLIES AND MATERIALS	000	00	12,200.00	12,200.00	-
				411	SUPPLIES AND MATERIALS	100	00	4,000.00	4,000.00	-
								22,200.00	22,200.00	-
										0.0%
818	SOUTHWESTERN DAYCARE	6530	PUBLIC UTILITY & ENERGY SRV	321	PUBLIC UTIL - ELECTRIC SRV	000	00	18,000.00	18,000.00	-
										0.0%
827	SCHOOL RESOURCE OFFICER	5850	SAFETY & SECURITY SUPPORT SRV	311	CONTRACTED SERVICES	000	00	110,229.00	110,229.00	-
				372	VEHICLE LIABILITY INSURANCE	000	00	2,287.00	2,287.00	-
				422	REPAIR PARTS, MATERIALS, LABOR	000	00	7,500.00	7,500.00	-
				423	GAS/DIESEL FUEL	000	00	7,500.00	7,500.00	-
				461	FURNITURE & EQUIPMENT-INVENTOR	000	00	1,500.00	1,500.00	-
								129,016.00	129,016.00	-
										0.0%
838	PHS BASEBALL FIELD FLOOD RENOV	6540	CUSTODIAL/HOUSEKEEPING SRV	327	RENTALS/LEASES	000	00	5,628.00	5,628.00	-
										0.0%
899	CONTINGENCY	8500	CONTINGENCY	399	UNBUDGETED FUNDS	000	00	30,000.00	30,000.00	-
	Grand Total							16,519,589.09	17,654,552.68	1,134,963.59
										6.87%



2014-2015
Capital Outlay Budget
Request
Appropriation of
\$1,298,000

Capital Outlay/ADM
14/15

Capital Plan

Rev 1

Category I -- Renovations/Construction

Project No.	Description	School	Projected cost	Notes
4.9001.077.529.000	<i>Roof Repairs</i>			
	Stairwell Roofs	CHHS	\$ 12,000.00	
	Gym Roof	Old Crabtree	\$ 60,000.00	
	Emergengy repairs	all	\$ 10,000.00	
			\$ 82,000.00	
4.9019.077.541.000	<i>Safety</i>			
	Emergency	all	\$ 20,000.00	
	Doors/locks	all	\$ 60,000.00	Safe Schools
			\$ 80,000.00	
4.9003.077.529.000	<i>Environmental</i>			
	Asbestos tile removal	all	\$ 16,000.00	tile removal prior to replacement
	Emergency	?	\$ 10,000.00	
			\$ 26,000.00	
4.9008.077.529.000	<i>Flooring</i>			
	Gym floor refinishing	all	\$ 32,000.00	
	carpet/tile replacement	Cld, JV, Haz	\$ 30,000.00	broken tiles, loose/streched carpet
			\$ 62,000.00	
4.9021.077.529.000	<i>Doors, windows, cabinetry</i>			
	cabinet construction	all	\$ 30,000.00	Replacements/Additions
	Window blinds/Tint	all	\$ 12,000.00	lock-down compliance
			\$ 42,000.00	

4.9022.077.529.000	<i>Plumbing</i>				
	Plumbing Fixtures	WMS	\$	12,000.00	age/condition
	Hot Water Tank/system (B-building)	CMS	\$	38,000.00	current tank and system has many leaks
	Hot Water Tank/system (Kitchen)	WMS	\$	48,000.00	too much temp. drop from current location
	Water Heater (Kitchen)	Junaluska	\$	4,000.00	age/condition
	Water Heater (Various Locations)	all	\$	20,000.00	age/condition
	Water Heater (Gyms)	THS/PHS	\$	80,000.00	age/condition
	Emergency projects	all	\$	10,000.00	
				<u>212,000.00</u>	
			\$	212,000.00	
4.9004.077.529.000	<i>Concrete, Asphalt</i>				
	Emergency Sidewalk repair	all	\$	20,000.00	decomposition/movement
	Asphalt Repair	Haz Car Line	\$	30,000.00	Decomposition and needed projects
	Asphalt Repair	WMS A lot	\$	25,000.00	Decomposition and needed projects
	Asphalt Repair	CMS Bus Lot	\$	30,000.00	Decomposition and needed projects
	Asphalt Repair	Clyde Bus Lot	\$	75,000.00	Decomposition and needed projects
	Asphalt Repair	PHS Rear Drive @ Track	\$	50,000.00	Decomposition and needed projects
	Asphalt Repair	BMS Car/Bus	\$	35,000.00	Decomposition and needed projects
	Asphalt Repair	THS Behind Gym	\$	50,000.00	Decomposition and needed projects
				<u>315,000.00</u>	
			\$	315,000.00	
4.9023.077.529.000	<i>HVAC/Electrical</i>				
	thru-wall h. pumps (20 replacement)	THS PHS WMS C.ELE	\$	80,000.00	318 county-wide, beginning of 5-year plan
	Electric Heater replacements	BMS NCE,PHS,THS	\$	15,000.00	Age/Condition
	Heat Pump Upgrade	Cent Ele.	\$	12,000.00	Insufficient heating
	Rooftop HP	Hazelwood Daycare	\$	40,000.00	Age/Condition
	Emergency	all	\$	30,000.00	
				<u>177,000.00</u>	
			\$	177,000.00	
4.9002.077.529.000	<i>ADA Compliance</i>				
	Ramps/covers	Central Ele.	\$	95,000.00	Needed for total compliance
	Ramps/covers	BMS	\$	92,000.00	Needed for access to cafeteria
			\$	<u>187,000.00</u>	
			\$	187,000.00	

Total for all priority 1 (Category I) \$ 1,183,000.00

Category II - Furniture & Equipment

Project No.	Description	School	Projected cost	Notes
4.5110.077.541	<i>School Furniture</i>			
	Replacement or additional furniture	all	\$ 60,000.00	
			<u>\$ 60,000.00</u>	
	<i>Equipment</i>			
4.6540.077.541	Custodial	all	\$ 10,000.00	
4.6580.077.541	Maintenance	maintenance	\$ 10,000.00	
4.6550.077.541	Transportation	transportation	\$ 10,000.00	
			<u>\$ 30,000.00</u>	
4.5850.077.542	<i>Computers & software</i>	all	\$ -	
4.5810.077.541	<i>Library Equipment</i>	all	\$ -	

Total for projects (Category II) \$ 90,000.00

Category III - Vehicles

Project No.	Description	School	Projected cost	Notes
4.6550.077.541	Activity bus (used but better)	all	\$ 25,000.00	

Total for projects (category III) \$ 25,000.00

Capital Outlay '14-'15 (priority 1) \$ 1,298,000.00

2/20/2014

ADM

<u>Description</u>	<u>School</u>	<u>Projected cost</u>
AMD Projects	Various	\$51,987.00



T. Hargrove
2/20/2014



2014-2015

Child Nutrition Budget

\$4,528,723

CHILD NUTRITION PROGRAM BUDGET REQUEST 2013-2014									
CODE	DESCRIPTION			Budgeted 2012-2013	March 2013- 2014 Budget	Change March- Sept	Revised 2013-14 Budget	Budgeted 2014-2015	Difference
5 7200 035 113	Director/Supervisor			51,562	53,425		53,425	55,027	(\$1,602.75)
5 7200 035 151	Office Support			40,501	43,060		43,060	28,663	\$14,397.32
5 7200 035 165	Substitutes			50,000	50,000		50,000	45,000	\$5,000.00
5 7200 035 171	Driver Salary Cost							16,000	(\$16,000.00)
5 7200 035 174	Food Service Employees			1,090,881	1,170,902	(60,902)	1,110,000	1,133,000	(\$23,000.00)
5 7200 035 176	Managers			348,740	335,624	21,000	356,624	367,323	(\$10,698.72)
5 7200 035 199	Overtime					2,000	2,000	2,000	\$0.00
5 7200 035 312	Workshops			13,000	10,000		10,000	7,500	\$2,500.00
5 7200 035 326	Repairs & Maintenance/Equipment			10,000	5,000		5,000	12,500	(\$7,500.00)
5 7200 035 332	Travel			14,000	14,000	2,000	16,000	14,000	\$2,000.00
5 7200 035 341	Telephones			5,800	4,700	300	5,000	5,000	\$0.00
5 7200 035 342	Postage			720	610		610	610	\$0.00
5 7200 035 344	Mobile Communication			3,000	2,500		2,500	2,200	\$300.00
5 7200 035 361	Membership Dues & Fees			800	800		800	800	\$0.00
5 7200 035 372	Vehicle Liability Insurance			1,100	1,393		1,393	1,500	(\$107.50)
5 7200 035 411	Supplies			15,000	15,000	5,000	20,000	15,000	\$5,000.00
5 7200 035 418	Computer Software & Supplies			10,000	10,000		10,000	15,000	(\$5,000.00)
5 7200 035 422	Repair Parts			60,000	60,000		60,000	60,000	\$0.00
5 7200 035 423	Gas/Diesel Fuel			3,000	3,000		3,000	3,000	\$0.00
5 7200 035 425	Tires & Tubes			600	600		600	600	\$0.00
5 7200 035 451	Food Purchases			1,800,000	1,875,000	75,000	1,950,000	1,550,000	\$400,000.00
5 7200 035 453	Food Processing Supplies			140,000	140,000	10,000	150,000	140,000	\$10,000.00
5 7200 035 461	Non-Capitalized Equipment			10,000	10,000		10,000	10,000	\$0.00
5 7200 035 462	Non-Capitalized Computer Equipment			1,000	1,000		1,000	1,000	\$0.00
5 7200 035 541	Equipment			60,000	50,000		50,000	50,000	\$0.00
5 7200 035 571	Depreciation			92,428	70,000	2,000	72,000	60,000	\$12,000.00
5 7200 035 211	Social Security			124,058	129,821		129,821	125,000	\$4,821.00
5 7200 035 221	Retirement			199,504	234,370		234,370	225,000	\$9,369.70
5 7200 035 231	Medical Insurance			451,704	451,704	(25,000)	426,704	450,000	(\$23,296.00)
5 7200 035 232	Workman's Comp.			76,800	69,000		69,000	69,000	\$0.00
5 7200 035 233	Unemployment Insurance					15,000	15,000	20,000	(\$5,000.00)
5 7200 035 184	Longevity Pay			21,991	22,000		22,000	22,000	\$0.00
5 7200 035 185	Bonus Leave Payoff			5,000	5,000		5,000	5,000	\$0.00
5 7200 035 188	Annual Leave Payoff			12,000	12,000		12,000	12,000	\$0.00
5 7200 035 189	Short Term Disability			1,000	5,000		5,000	5,000	\$0.00
	TOTAL EXPENDITURES			4,714,189	4,855,508	46,398	4,901,906	4,528,723	\$373,183.05
									\$0.00
5 3250 035 000	Sales & Use Tax Revenue			6,000	6,000	(2,500)	3,500	4,000	(\$500.00)
5 3811 035 000	USDA Grants - Regular			2,460,196	2,476,890	43,110	2,520,000	2,500,000	\$20,000.00
5 3815 035 000	USDA Grants - Commodity Food Used			207,764	264,668	(16,668)	248,000	235,351	\$12,649.00
5 4311 035 000	Sales-Breakfast-Full Pay			75,000	50,000	(10,000)	40,000	40,000	\$0.00
5 4312 035 000	Sales-Breakfast-Reduced			0	0		0	0	\$0.00
5 4313 035 000	Sales-Breakfast-Adults			0	0		0	0	\$0.00
5 4314 035 000	Sales-Lunch-Full Pay			795,000	730,371	(30,372)	699,999	700,000	(\$1.00)
5 4315 035 000	Sales-Lunch-Reduced			34,550	34,550		34,550	30,000	\$4,550.00
5 4316 035 000	Sales-Lunch-Adults			8,000	8,000		8,000	200,000	(\$192,000.00)
5 4318 035 000	Sales-Supplemental Sales			1,048,611	1,000,000	(30,000)	970,000	750,000	\$220,000.00
5 4321 035 000	Catered Breakfasts			0	0		0	0	\$0.00
5 4322 035 000	Catered Lunches			35,711	29,000		29,000	29,000	\$0.00
5 4341 035 000	State Reimbursement for Breakfast			14,000	14,000		14,000	14,000	\$0.00
5 4450 035 000	Interest Earned On Investments			6,000	3,000	(2,000)	1,000	3,000	(\$2,000.00)
5 4490 035 000	Other Operating Revenues			6,000	500		500	500	\$0.00
5 4820 035 000	Disposition of Fixed Assets			2,500	2,500	(2,000)	500	500	\$0.00
5 2910 000 000	Fund Balance			14,857	236,029	96,828	332,857	22,372	\$310,485.00
	TOTAL REVENUES			4,714,189	4,855,508	46,398	4,901,906	4,528,723	\$373,183.00
									7.61%
									Decrease



2014-2015

STATE PLANNING ALLOTMENTS

\$38,156,006

DEPARTMENT OF PUBLIC INSTRUCTION
 DIVISION OF SCHOOL BUSINESS SERVICES/SCHOOL ALLOTMENTS SECTION
 PLANNING ALLOTMENTS - PUBLIC SCHOOLS FOR FISCAL YEAR 2014-2015
 RPT: ALTTNRP1 RUN: 04/03/14

440 Haywood County Schools	PRC	PLANNING ALLOTMENT			EST. ALLOTMENT PER ADM		
		POSITION	MONTHS EMP	AMOUNT	POSITION	MONTHS EMP	DOLLARS
CLASSROOM TEACHERS	1	337.00		18,746,973.00	.04		2,487.66
CENTRAL OFFICE ADMINISTRATION	2			816,118.00			108.30
NON-INSTRUCTIONAL SUPPORT PERSONNEL	3			1,777,992.00			235.93
SCHOOL BUILDING ADMINISTRATION	5		268.00	1,778,716.00		.04	236.03
INSTRUCTIONAL SUPPORT	7	35.00		2,193,065.00			291.01
CAREER AND TECHNICAL EDU-MONTHS OF EMPLOY	13		368.00	1,980,944.00		.05	262.86
CAREER AND TECHNICAL EDU-PROGRAM SUPPORT	14			107,106.00			14.21
DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING	24			239,922.00			31.84
TEACHER ASSISTANTS	27			2,282,652.00			302.90
CHILDREN WITH SPECIAL NEEDS	32			3,838,605.00			
ACADEMICALLY & INTELLECTUALLY GIFTED	34			373,161.00			49.52
LIMITED ENGLISH (LEP)	54			120,407.00			15.98
TRANSPORTATION	56			1,927,660.00			255.79
CLASSROOM MATERIAL, INSTR SUPPLIES, EQUIPMENT	61			217,162.00			28.82
AT-RISK STUDENT SER/ALTERNATIVE SCHOOLS	69			1,521,585.00			201.91
STATE PUBLIC SCHOOL FUND		372.00	636.00	37,922,068.00			
TEXTBOOKS	0			107,463.00			14.26
DRIVER TRAINING	12			126,475.00			
TOTAL OTHER PROGRAMS				233,938.00			
GRAND TOTAL			372.00	636.00	38,156,006.00		
ALLOTTED ADM					7,536.00		

State Planning Allotment Formulas

FY 2014-15

Support	
Category	Basis of Allotment (Funding Factors are rounded.)
Noninstructional Support Personnel	\$235.93 per ADM. \$6,000 per Textbook Commission member for Clerical Assistants.

Categorical Programs	
Category	Basis of Allotment (Funding Factors are rounded.)
Academically or Intellectually Gifted Students	\$1,239.74 per child for 4% of ADM.
At-Risk Student Services	<i>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 (\$90.67 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$338.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$233,872).</i>
Children with Disabilities <i>School Aged</i> <i>Preschool</i> <i>Group Homes</i> <i>Developmental Day Care (3-21)</i> <i>Community Residential Centers</i>	<i>\$3,768.11 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 12.5% of the allotted ADM.</i> <i>Base of \$55,028 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$3,000.22) per child.</i> <i>Approved applications.</i> <i>To be allotted in Revision</i> <i>To be allotted in Revision</i>
Disadvantaged Student Supplemental Funding	<i>See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.</i>
Driver Training	<i>\$191.92 per 9th grade ADM. Includes private, charter, and federal schools.</i>
Limited English Proficiency	<i>Base of a teacher asst. (\$31,442); remainder based 50% on number of funded LEP students (\$366.25) and 50% on an LEA's concentration of LEP students (\$3,960.68).</i>
Low Wealth Supplemental Funding	<i>See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.</i>
School Technology	<i>No New Appropriation for FY 14-15. Fines and Forfeitures and Indian Gaming will be allocated in a revision.</i>
Small County Supplemental Funding	<i>SL2013-360, Section 8.4</i> <i>Section 8.4.(d) Allotment Formula for the 2014-2015 Fiscal Year. – Except as otherwise provided in subsection (g) of this section, for the 2014-2015 fiscal year, each eligible count school administrative unit shall receive a dollar allotment equal to the product of the following:</i> <i>(1) A per student funding factor, calculated by taking one minus the LEA's ADM divided by the maximum ADM (3,200) multiplied by the maximum dollars per student (\$2,094) and</i> <i>(2) The ADM of the eligible county.</i> <i>Section 8.4 (e) Phase-Out Provisions for the 2014-2015 Fiscal Year. – If a LEA becomes ineligible for funding under the formula, funding for that LEA shall be phased out over a five-year period. Funding for such local administrative units shall be reduced in equal increments in each of the five years after the County LEA becomes ineligible. Funding shall be eliminated in the fifth fiscal year after the LEA becomes ineligible. Allotments for eligible local school administrative units shall not be reduced by more than twenty percent (20%) of the amount received in fiscal year 2013-2014 in any fiscal year.</i>
Transportation	<i>Based on an efficiency rated formula and local operating plans.</i>
Career Technical Education - Program Support	<i>\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$33.85).</i>

State Planning Allotment Formulas

FY 2014-15

Restrictions for FY 2014-15 through an ABC transfer.

<i>Category</i>	<i>Restrictions</i>
<p><i>Central Office Administration</i></p> <p><i>CTE Months and Support</i></p> <p><i>Children with Disabilities</i></p> <p><i>School Technology</i></p> <p><i>Position/MOE Allotments</i></p>	<p><i>No transfers into Central Office Administration.</i></p> <p><i>Transferred only as permitted by federal law and grants or rules by State Board of Education.</i></p> <p><i>Transferred only as permitted by federal law and grants or rules by State Board of Education.</i></p> <p><i>No transfers in or out .</i></p> <p><i>No Transfers into position or MOE categories. No transfers to purchase the same type of position.</i></p>