

# *Haywood County Schools*

1230 North Main Street  
Waynesville, NC 28786  
828 456 2400

## **BUDGET MESSAGE**

The Mission of Haywood County Schools is to work passionately and productively to support student success. We believe **Passionate Work** and **Productive Work** result in **Student Success** and no other school district should have better overall academic and extra-curricular success. The Mission components serve as guiding principles in budget development. Our primary focus points for the 2021-22 budget are (1) to recruit, maintain, and support employees in their Passionate and Productive work (2) limit expansion items in the Local Current Expense Budget, and (3) adjust the budget as appropriate to account for unexpected impacts of the COVID-19 crisis.

This document represents the recommended budget for Haywood County Schools for fiscal year 2021-22 for Local Current Expense Funds, Capital Outlay Funds, and Child Nutrition Funds. 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 to enable the Board of Education to control the fiscal management of the school system. Six separate funds make up the total budget.

1. Local Current Expense (Fund 2)
2. Local Restricted Funds (Fund 8)
3. Capital Outlay (Fund 4)
4. Child Nutrition (Fund 5)
5. State Public School (Fund 1)
6. Federal Grant (Fund 3)

**The Local Current Expense Budget** provides for a broad spectrum of school system operating costs. These include, but are not limited to, supplies, repairs, utilities, contracted services, as well as instructional and support personnel. During the development of the local current expense budget, the following assumptions were used: no salary increase; 7.65% employer matching FICA; 21.68% employer matching retirement and \$6,326 annual cost for employer matched hospitalization.

The anticipated county per pupil appropriation rate is \$2,291.33 for 6,765 Haywood County Schools' students plus 433 brick and mortar charter students. The number of students is based on the best average daily membership (ADM) of students for the first or second month of the 2020-21 school year. Anticipated revenues also include an allocation of \$33,180.00 for 42 virtual charter students. The total local per pupil

appropriation is \$16,526,174. An additional \$41,500 from ABC Revenue and \$375,000 in Fines and Forfeitures are anticipated. This brings the Fiscal Year 2021-2022 total anticipated county revenue to \$16,942,674.

**Local Restricted Funds** are not permitted for use in the current expense budget. The anticipated Local Restricted Funds are over \$3,000,000. This number varies based upon grant receipts. These funds are reserved for use as set forth by grant or policy guidelines. **Capital Outlay Budget** funds cover maintenance repair and renovation projects, equipment needs, and capital safety support efforts throughout the school system. The requested Capital Outlay Budget is \$900,000. **Child Nutrition Budget Funds** support the operation of the school food services. The anticipated Child Nutrition Budget is \$4,473,569. **State Public School Budget** funds provide for a broad spectrum of school system operating costs. These include, but are not limited to, supplies, repairs, contracted services, as well as instructional and support personnel. **The State Public School Fund** is the largest fund source and is based on an ADM of 6,973 students. We have no preliminary planning budget data from the State. The current year allocation for State Public School Funds is \$47,475,906 **Federal Grant Funds** are restricted for use in federally regulated areas. These include, but are not limited to, Title I, Title II, and Title IV. The current year allocation in Federal Grant Funds is \$7,615,293.08.

The overall purpose of budget development and expenditures is to support Passionate Work and Productive Work that contribute to Student Success.

Respectfully submitted,



Bill Nolte  
Superintendent

**Board of Education**

Charles H. Francis, Chairman

David Burnette, Ronnie Clark, Jim Harley Francis, Larry Henson,  
Steven Kirkpatrick, Logan Nesbitt, Bobby Rogers, Jimmy Rogers

**Haywood County Schools**  
**Local Current Expense**

PROGRAM REPORT CODE	PROGRAM DESCRIPTION	OBJECT ACCOUNT CODE	OBJECT DESCRIPTION	PROPOSED 2020-21 BUDGET	PROPOSED 2021-22 BUDGET	
001	CLASSROOM TEACHERS	121	TEACHER	\$1,039,183.91	1,039,183.91	
		135	INSTRUCTIONAL FACILITATOR	\$236,500.00	236,500.00	
		192	EXTRA DUTY STIPEND	\$22,500.00	22,500.00	
		211	ER SS COST - REGULAR	\$99,311.09	99,311.09	
		221	ER RETIRE COST - REGULAR	\$244,837.49	244,837.49	
		231	ER HOSPITALIZATION INS COST	\$164,808.00	\$164,808.00	
		<b>CLASSROOM TEACHERS Total</b>			<b>\$1,807,140.49</b>	<b>1,807,140.49</b>
002	CENTRAL OFFICE ADMINISTRATION	113	DIRECTOR AND/OR SUPERVISOR	\$146,527.10	\$146,527.10	
		118	ASSISTANT SUPERINTENDENT	\$77,597.52	\$77,597.52	
		153	ADMINISTRATIVE SPECIALIST	\$43,421.88	\$43,421.88	
		181	SUPPLEMENT/SUPPLEMENTARY PAY	\$30,500.00	\$30,500.00	
		182	EMPLOYEE ALLOWANCE TAXABLE	\$13,800.00	\$13,800.00	
		211	ER SS COST - REGULAR	\$23,153.56	\$23,153.56	
		221	ER RETIRE COST - REGULAR	\$57,159.05	\$57,159.05	
		231	ER HOSPITALIZATION INS COST	\$25,230.75	\$25,230.75	
		311	CONTRACTED SERVICES	\$27,926.00	26,931.83	
		319	OTHER PROF & TECHNICAL SRV	\$105,000.00	101,262.00	
		321	PUBLIC UTIL - ELECTRIC SRV	\$21,572.72	20,804.73	
		326	CONTR R & M - EQUIPMENT	\$34,065.00	32,852.29	
		332	TRAVEL REIMBSMT - OUT COUNTY	\$21,800.00	21,023.92	
		342	POSTAGE	\$5,000.00	4,822.00	
		361	MEMBERSHIP DUES AND FEES	\$26,120.00	25,190.13	
		371	LIABILITY INSURANCE	\$42,425.00	40,914.67	
		372	VEHICLE LIABILITY INSURANCE	\$600.00	578.64	
		373	PROPERTY INSURANCE	\$193,000.00	186,129.20	
		411	SUPPLIES AND MATERIALS	\$56,058.00	54,062.34	
		418	COMPUTER SOFTWARE & SUPPLIES	\$5,500.00	5,304.20	
<b>CENTRAL OFFICE ADMINISTRATION Total</b>			<b>\$956,456.58</b>	<b>937,265.81</b>		
003	NON-INSTRUCTIONAL SUPPORT	113	DIRECTOR AND/OR SUPERVISOR	\$154,404.33	\$154,404.33	
		151	OFFICE SUPPORT	\$1,159,137.48	\$1,159,137.48	
		152	TECHNICAL SPECIALIST	\$47,662.80	\$47,662.80	
		162	SUB TCH - RGLR TEACHER ABSENCE	\$200,000.00	\$200,000.00	
		173	CUSTODIAN	\$352,378.08	\$352,378.08	
		175	SKILLED TRADES	\$753,000.00	\$753,000.00	
		192	EXTRA DUTY STIPEND	\$32,000.00	\$32,000.00	
		199	OVERTIME PAY	\$7,682.05	\$7,682.05	
		211	ER SS COST - REGULAR	\$193,977.22	\$193,977.22	
		221	ER RETIRE COST - REGULAR	\$444,636.28	\$444,636.28	
		231	ER HOSPITALIZATION INS COST	\$434,372.80	\$434,372.80	
		311	CONTRACTED SERVICES	\$80,000.00	77,152.00	
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$3,450.00	3,327.18	
		321	PUBLIC UTIL - ELECTRIC SRV	\$1,190,192.00	1,181,001.82	
		322	PUBLIC UTIL - NATURAL GAS	\$110,000.00	106,084.00	
		323	PUBLIC UTIL - WATER & SEWER	\$150,000.00	144,660.00	
		324	WASTE MANAGEMENT	\$35,000.00	33,754.00	
		325	CONTR R & M - LAND & BUILDINGS	\$112,500.00	108,495.00	
		326	CONTR R & M - EQUIPMENT	\$28,236.00	27,230.80	
		327	RENTALS/LEASES	\$8,000.00	7,715.20	
		332	TRAVEL REIMBSMT - OUT COUNTY	\$6,250.00	6,027.50	
		341	TELEPHONE	\$54,000.00	52,077.60	
		343	TELECOMMUNICATIONS SERVICES	\$160,811.00	155,086.13	
		344	MOBILE COMMUNICATION COSTS	\$4,580.00	4,416.95	
		352	EE EDUCATION REIMBURSEMENT	\$1,000.00	964.40	
		372	VEHICLE LIABILITY INSURANCE	\$22,000.00	21,216.80	
		375	FIDELITY BOND PREMIUM	\$250.00	241.10	
		003 - Non-Instructional Support (cont.)	379	OTHER INSURANCE & JUDGMENTS	\$700.00	675.08
			411	SUPPLIES AND MATERIALS	\$309,500.00	319,981.80
			418	COMPUTER SOFTWARE & SUPPLIES	\$50,000.00	48,220.00
	421	FUEL FOR FACILITIES	\$65,000.00	62,686.00		
	422	REPAIR PARTS, MATERIALS, LABOR	\$496,590.03	478,911.42		
	423	GAS/DIESEL FUEL	\$35,000.00	33,754.00		
	424	OIL	\$1,000.00	964.40		
	425	TIRES AND TUBES	\$2,500.00	2,411.00		
	461	FURNITURE & EQUIPMENT-INVENTOR	\$10,000.00	9,644.00		

**Haywood County Schools**  
**Local Current Expense**

PROGRAM REPORT CODE	PROGRAM DESCRIPTION	OBJECT ACCOUNT CODE	OBJECT DESCRIPTION	PROPOSED 2020-21 BUDGET	PROPOSED 2021- 22 BUDGET
		541	PURCHASE OF EQUIPMENT	\$25,000.00	24,110.00
		552	LICENSE AND TITLE FEES	\$2,500.00	2,411.00
			<b>NON-INSTRUCTIONAL SUPPORT Total</b>	<b>\$6,743,310.07</b>	<b>6,692,470.22</b>
<b>005</b>	<b>SCHOOL BLDG ADMINISTRATION</b>	116	ASSISTANT PRINCIPAL (NON-TEACH	\$151,844.00	\$151,844.00
		192	EXTRA DUTY STIPEND	\$173,750.00	\$173,750.00
		211	ER SS COST - REGULAR	\$24,604.25	\$24,604.25
		221	ER RETIRE COST - REGULAR	\$45,077.98	\$45,077.98
		231	ER HOSPITALIZATION INS COST	\$12,208.00	\$12,208.00
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$11,650.00	11,235.26
		326	CONTR R & M - EQUIPMENT	\$32,500.00	31,343.00
		332	TRAVEL REIMBSMT - OUT COUNTY	\$17,700.00	17,069.88
		344	MOBILE COMMUNICATION COSTS	\$8,425.00	8,125.07
		361	MEMBERSHIP DUES AND FEES	\$16,000.00	15,430.40
		411	SUPPLIES AND MATERIALS	\$23,150.00	22,325.86
		541	PURCHASE OF EQUIPMENT	\$10,500.00	\$10,126.20
			<b>SCHOOL BLDG ADMINISTRATION Total</b>	<b>\$527,409.23</b>	<b>\$523,139.90</b>
<b>007</b>	<b>INSTRUCTIONAL SUPPORT</b>	113	DIRECTOR AND/OR SUPERVISOR	\$50,229.90	\$50,229.90
		131	INSTRUCT SUPPORT I - RGLR TCH	\$78,500.00	\$78,500.00
		211	ER SS COST - REGULAR	\$9,693.84	\$9,693.84
		221	ER RETIRE COST - REGULAR	\$24,601.86	\$24,601.86
		231	ER HOSPITALIZATION INS COST	\$18,410.80	\$18,410.80
		311	CONTRACTED SERVICES	\$100,600.00	97,018.64
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$500.00	482.20
		332	TRAVEL REIMBSMT - OUT COUNTY	\$9,850.00	9,499.34
		411	SUPPLIES AND MATERIALS	\$6,000.00	\$5,786.40
			<b>INSTRUCTIONAL SUPPORT Total</b>	<b>\$298,386.40</b>	<b>294,222.98</b>
<b>009</b>	<b>NON-CONTRIB EMPLOYEE BENEFITS</b>	184	LONGEVITY PAY	\$55,000.00	\$55,000.00
		185	BONUS LEAVE PAYOFF	\$10,000.00	\$10,000.00
		188	ANNUAL LEAVE PAYOFF	\$25,000.00	\$25,000.00
		193	MENTOR PAY	\$10,000.00	\$10,000.00
		211	ER SS COST - REGULAR	\$10,327.50	\$10,327.50
		221	ER RETIRE COST - REGULAR	\$23,125.00	\$23,125.00
		232	ER WORKERS' COMP INS COST	\$115,000.00	\$115,000.00
		233	ER UNEMPLOYMENT INS COST	\$2,500.00	\$2,500.00
			<b>NON-CONTRIB EMPLOYEE BENEFITS Total</b>	<b>\$250,952.50</b>	<b>250,952.50</b>
<b>014</b>	<b>CAREER TECH ED - PROGRAM SUPPORT</b>	192	EXTRA DUTY STIPEND	\$6,000.00	\$6,000.00
		211	ER SS COST - REGULAR	\$459.00	\$459.00
		221	ER RETIRE COST - REGULAR	\$1,182.00	\$1,182.00
		326	CONTR R & M - EQUIPMENT	\$20,000.00	\$19,288.00
		411	SUPPLIES AND MATERIALS	\$54,399.18	\$52,462.57
			<b>CAREER TECH ED - PROGRAM SUPPORT Total</b>	<b>\$82,040.18</b>	<b>79,391.57</b>

**Haywood County Schools**  
**Local Current Expense**

PROGRAM REPORT CODE	PROGRAM DESCRIPTION	OBJECT ACCOUNT CODE	OBJECT DESCRIPTION	PROPOSED 2020-21 BUDGET	PROPOSED 2021-22 BUDGET
015	SCHOOL TECHNOLOGY SUPPORT	462	COMPUTER EQUIPMENT-INVENTORIED	\$350,000.00	\$337,540.00
			<b>SCHOOL TECHNOLOGY SUPPORT Total</b>	<b>\$350,000.00</b>	<b>\$337,540.00</b>
027	TEACHER ASSISTANTS	142	TEACHER ASSISTANT - ESEA	\$30,000.00	\$30,000.00
		211	ER SS COST - REGULAR	\$2,295.00	\$2,295.00
		221	ER RETIRE COST - REGULAR	\$5,658.00	\$5,658.00
		231	ER HOSPITALIZATION INS COST	\$6,306.00	\$6,306.00
			<b>TEACHER ASSISTANTS Total</b>	<b>\$44,259.00</b>	<b>44,259.00</b>
032	EXCEPTIONAL CHILDREN PROGRAM SUPPORT	411	SUPPLIES AND MATERIALS	\$130,993.97	\$126,330.58
			<b>EXCEPTIONAL CHILDREN PROGRAM SUPPORT Total</b>	<b>\$130,993.97</b>	<b>\$126,330.58</b>
034	ACADEMICALLY GIFTED PROGRAM SUPPORT	198	TUTORIAL PAY	\$2,400.00	\$2,400.00
		211	ER SS COST - REGULAR	\$215.00	\$215.00
		221	ER RETIRE COST - REGULAR	\$410.00	\$410.00
		333	TRAVEL REIMBSMT - IN COUNTY	\$150.00	144.66
		411	SUPPLIES AND MATERIALS	\$4,325.00	\$4,171.03
			<b>ACADEMICALLY GIFTED PROGRAM SUPPORT Total</b>	<b>\$7,500.00</b>	<b>7,340.69</b>
036	CHARTER SCHOOLS	717	TRANS TO CHARTER SCHOOLS	\$800,000.00	\$800,000.00
			<b>CHARTER SCHOOLS Total</b>	<b>\$800,000.00</b>	<b>\$800,000.00</b>
054	ENGLISH LANGUAGE LEARNER PROG SUPP	121	TEACHER	\$34,300.00	\$34,300.00
		211	ER SS COST - REGULAR	\$2,623.95	\$2,623.95
		221	ER RETIRE COST - REGULAR	\$6,468.98	\$6,468.98
		231	ER HOSPITALIZATION INS COST	\$4,272.80	\$4,272.80
			<b>ENGLISH LANGUAGE LEARNER PROG SUPP Total</b>	<b>\$47,665.73</b>	<b>47,665.73</b>
056	TRANSPORTATION OF PUPILS	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$5,000.00	4,822.00
		411	SUPPLIES AND MATERIALS	\$4,500.00	4,339.80
		422	REPAIR PARTS, MATERIALS, LABOR	\$150,500.00	\$145,142.20
			<b>TRANSPORTATION OF PUPILS Total</b>	<b>\$160,000.00</b>	<b>154,304.00</b>
061	CLASS MAT/INSTRUC SUPPL/EQUIP	411	SUPPLIES AND MATERIALS	\$163,127.20	\$157,319.87
			<b>CLASS MAT/INSTRUC SUPPL/EQUIP Total</b>	<b>\$163,127.20</b>	<b>157,319.87</b>
069	AT-RISK STUDENT SERVICES	411	SUPPLIES AND MATERIALS	\$2,000.00	\$1,928.80
			<b>AT-RISK STUDENT SERVICES Total</b>	<b>\$2,000.00</b>	<b>\$1,928.80</b>
072	MIDDLE SCHOOL REMEDIATION	411	SUPPLIES AND MATERIALS	\$100,000.00	\$96,440.00
			<b>MIDDLE SCHOOL REMEDIATION Total</b>	<b>\$100,000.00</b>	<b>\$96,440.00</b>
301	JROTC PROGRAM	121	TEACHER	\$93,000.00	\$93,000.00
		123	JROTC TEACHER	\$15,000.00	\$15,000.00
		211	ER SS COST - REGULAR	\$8,262.00	\$8,262.00
		221	ER RETIRE COST - REGULAR	\$20,368.80	\$20,368.80
		231	ER HOSPITALIZATION INS COST	\$15,260.00	\$15,260.00
			<b>JROTC PROGRAM Total</b>	<b>\$151,890.80</b>	<b>151,890.80</b>
706	INELIGIBLE LOCAL TRANSPORTATIO	171	DRIVER	\$2,000.00	\$2,000.00
		211	ER SS COST - REGULAR	\$153.00	\$153.00
		311	CONTRACTED SERVICES	\$2,000.00	1,928.80
		325	CONTR R & M - LAND & BUILDINGS	\$500.00	482.20
		326	CONTR R & M - EQUIPMENT	\$522.00	503.42
		327	RENTALS/LEASES	\$5,000.00	4,822.00
		372	VEHICLE LIABILITY INSURANCE	\$12,500.00	12,055.00
		422	REPAIR PARTS, MATERIALS, LABOR	\$49,665.20	47,897.12

**Haywood County Schools**  
**Local Current Expense**

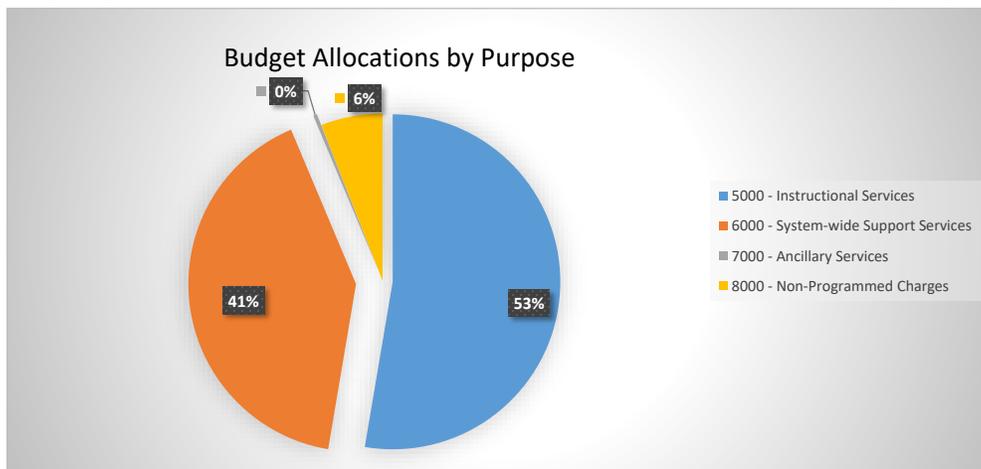
PROGRAM REPORT CODE	PROGRAM DESCRIPTION	OBJECT ACCOUNT CODE	OBJECT DESCRIPTION	PROPOSED 2020-21 BUDGET	PROPOSED 2021-22 BUDGET
		423	GAS/DIESEL FUEL	\$57,500.00	55,453.00
		424	OIL	\$1,500.00	1,446.60
		425	TIRES AND TUBES	\$2,500.00	2,411.00
		541	PURCHASE OF EQUIPMENT	\$6,000.00	5,786.40
		552	LICENSE AND TITLE FEES	\$4,500.00	\$4,339.80
			<b>INELIGIBLE LOCAL TRANSPORTATIO Total</b>	<b>\$144,340.20</b>	<b>139,278.34</b>
<b>800</b>	<b>SAFE SCHOOLS</b>	146	SECURITY GUARDS	\$24,000.00	\$24,000.00
		311	CONTRACTED SERVICES	\$25,000.00	\$24,110.00
			<b>SAFE SCHOOLS Total</b>	<b>\$49,000.00</b>	<b>48,110.00</b>
<b>802</b>	<b>ATHLETIC COACHING SUPPLEMENT</b>	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$241,160.00	\$241,160.00
		211	ER SS COST - REGULAR	\$13,475.19	\$13,475.19
		221	ER RETIRE COST - REGULAR	\$32,942.91	\$32,942.91
			<b>ATHLETIC COACHING SUPPLEMENT Total</b>	<b>\$287,578.10</b>	<b>287,578.10</b>
<b>803</b>	<b>BAND/CULTURAL ARTS SUPPLEMENT</b>	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$20,525.00	\$20,525.00
		211	ER SS COST - REGULAR	\$1,570.17	\$1,570.17
		221	ER RETIRE COST - REGULAR	\$3,784.82	\$3,784.82
			<b>BAND/CULTURAL ARTS SUPPLEMENT Total</b>	<b>\$25,879.99</b>	<b>25,879.99</b>
<b>804</b>	<b>HIGH SCHOOL REMEDIATION</b>	411	SUPPLIES AND MATERIALS	\$172,000.00	\$165,876.80
			<b>HIGH SCHOOL REMEDIATION Total</b>	<b>\$172,000.00</b>	<b>\$165,876.80</b>
<b>805</b>	<b>SYSTEM INSTRUCTIONAL SUPPORT</b>	332	TRAVEL REIMBSMT - OUT COUNTY	\$17,880.00	17,243.47
		411	SUPPLIES AND MATERIALS	\$72,289.00	69,715.51
		541	PURCHASE OF EQUIPMENT	\$25,825.00	\$24,905.63
			<b>SYSTEM INSTRUCTIONAL SUPPORT Total</b>	<b>\$115,994.00</b>	<b>111,864.61</b>
<b>806</b>	<b>COMPUTER SYSTEM SUPPORT</b>	113	DIRECTOR AND/OR SUPERVISOR	\$42,684.64	\$42,684.64
		152	TECHNICAL SPECIALIST	\$250,335.86	\$250,335.86
		192	EXTRA DUTY STIPEND	\$6,000.00	\$6,000.00
		211	ER SS COST - REGULAR	\$22,569.07	\$22,569.07
		221	ER RETIRE COST - REGULAR	\$54,401.78	\$54,401.78
		231	ER HOSPITALIZATION INS COST	\$46,695.60	\$46,695.60
		311	CONTRACTED SERVICES	\$9,400.00	9,065.36
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$5,350.00	5,159.54
		326	CONTR R & M - EQUIPMENT	\$8,000.00	7,715.20
		332	TRAVEL REIMBSMT - OUT COUNTY	\$5,500.00	5,304.20
		344	MOBILE COMMUNICATION COSTS	\$3,600.00	3,471.84
		361	MEMBERSHIP DUES AND FEES	\$400.00	385.76
		372	VEHICLE LIABILITY INSURANCE	\$1,300.00	1,253.72
		411	SUPPLIES AND MATERIALS	\$34,893.85	33,651.63
		414	LIBRARY BOOKS (RGLR & REPLACE)	\$21,000.00	20,252.40
		418	COMPUTER SOFTWARE & SUPPLIES	\$17,500.00	16,877.00
		422	REPAIR PARTS, MATERIALS, LABOR	\$5,100.00	4,918.44
		462	COMPUTER EQUIPMENT-INVENTORIED	\$2,925.76	2,821.60
		541	PURCHASE OF EQUIPMENT	\$12,500.00	\$12,055.00
			<b>COMPUTER SYSTEM SUPPORT Total</b>	<b>\$550,156.56</b>	<b>545,618.64</b>
<b>807</b>	<b>CURRICULUM DEVELOPMENT</b>	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$4,300.00	4,146.92
		411	SUPPLIES AND MATERIALS	\$8,000.00	\$7,715.20
			<b>CURRICULUM DEVELOPMENT Total</b>	<b>\$12,300.00</b>	<b>11,862.12</b>
<b>809</b>	<b>IN-SCHOOL SUSPENSION</b>	142	TEACHER ASSISTANT - ESEA	\$47,388.00	\$47,388.00
		165	SUBSTITUTE - NON-TEACHING	\$1,800.00	\$1,800.00
		199	OVERTIME PAY	\$1,200.00	\$1,200.00
		211	ER SS COST - REGULAR	\$3,289.50	\$3,289.50
		221	ER RETIRE COST - REGULAR	\$8,109.80	\$8,109.80
		231	ER HOSPITALIZATION INS COST	\$12,612.00	\$12,612.00
		311	CONTRACTED SERVICES	\$5,000.00	\$4,822.00
			<b>IN-SCHOOL SUSPENSION Total</b>	<b>\$79,399.30</b>	<b>79,221.30</b>
<b>813</b>	<b>EMPLOYEE SUPPLEMENT</b>	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$2,160,795.60	\$2,160,795.60

**Haywood County Schools  
Local Current Expense**

PROGRAM REPORT CODE	PROGRAM DESCRIPTION	OBJECT ACCOUNT CODE	OBJECT DESCRIPTION	PROPOSED 2020-21 BUDGET	PROPOSED 2021-22 BUDGET
		211	ER SS COST - REGULAR	\$165,300.86	\$165,300.86
		221	ER RETIRE COST - REGULAR	\$464,571.05	\$464,571.05
			<b>EMPLOYEE SUPPLEMENT Total</b>	<b>\$2,790,667.51</b>	<b>2,790,667.51</b>
<b>815</b>	<b>COMMUNITY/PUBLIC RELATIONS</b>	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$800.00	771.52
		313	ADVERTISING COST	\$1,000.00	964.40
		314	PRINTING & BINDING FEES	\$3,100.00	2,989.64
		361	MEMBERSHIP DUES AND FEES	\$500.00	482.20
		411	SUPPLIES AND MATERIALS	\$2,100.00	\$2,025.24
			<b>COMMUNITY/PUBLIC RELATIONS Total</b>	<b>\$7,500.00</b>	<b>7,233.00</b>
<b>816</b>	<b>EMPLOYEE CELEBRATION/RECOGNITION</b>	361	MEMBERSHIP DUES AND FEES	\$200.00	192.88
		411	SUPPLIES AND MATERIALS	\$16,000.00	\$15,430.40
			<b>EMPLOYEE CELEBRATION/RECOGNITION Total</b>	<b>\$16,200.00</b>	<b>15,623.28</b>
<b>827</b>	<b>SCHOOL RESOURCE OFFICER</b>	311	CONTRACTED SERVICES	\$184,000.00	177,543.49
		372	VEHICLE LIABILITY INSURANCE	\$1,200.00	1,157.28
		422	REPAIR PARTS, MATERIALS, LABOR	\$2,500.00	2,411.00
		423	GAS/DIESEL FUEL	\$3,000.00	\$2,893.20
			<b>SCHOOL RESOURCE OFFICER Total</b>	<b>\$190,700.00</b>	<b>184,004.97</b>
<b>838</b>	<b>PHS BASEBALL FIELD FLOOD RENOV</b>	327	RENTALS/LEASES	\$11,000.00	\$10,608.40
			<b>PHS BASEBALL FIELD FLOOD RENOV Total</b>	<b>\$11,000.00</b>	<b>\$10,608.40</b>
<b>899</b>	<b>CONTINGENCY</b>	399	UNBUDGETED FUNDS	\$10,000.00	\$9,644.00
			<b>CONTINGENCY Total</b>	<b>\$10,000.00</b>	<b>\$9,644.00</b>
			<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$17,085,847.81</b>	<b>\$16,942,674.00</b>

REVENUE PURPOSE CODE

<b>4110</b>	<b>COUNTY APPROPRIATION</b>	(\$16,675,847.80)	(\$16,526,174.00)
<b>4410</b>	<b>FINES AND FORFEITURES</b>	(\$390,000.00)	(\$375,000.00)
<b>4440</b>	<b>ABC REVENUES</b>	(\$20,000.00)	(\$41,500.00)
	<b>TOTAL REVENUE BUDGET</b>	<b>(\$17,085,847.80)</b>	<b>(\$16,942,674.00)</b>



## Program Report Codes

A program report code (PRC) designates a plan of activities or funding designated to accomplish a predetermined objective. This dimension of program report codes allows the school system a framework for classifying expenditures by program

PROGRAM REPORT CODE	PROGRAM DESCRIPTION	PROPOSED 2020-21 BUDGET
001	CLASSROOM TEACHERS	\$1,807,140.49
002	CENTRAL OFFICE ADMINISTRATION	\$937,265.81
003	NON-INSTRUCTIONAL SUPPORT	\$6,692,470.22
005	SCHOOL BLDG ADMINISTRATION	\$523,139.90
007	INSTRUCTIONAL SUPPORT	\$294,222.98
009	NON-CONTRIB EMPLOYEE BENEFITS	\$250,952.50
014	CAREER TECH ED - PROGRAM SUPPORT	\$79,391.57
015	SCHOOL TECHNOLOGY SUPPORT	\$337,540.00
027	TEACHER ASSISTANTS	\$44,259.00
032	EXCEPTIONAL CHILDREN PROGRAM SUPPORT	\$126,330.58
034	ACADEMICALLY GIFTED PROGRAM SUPPORT	\$7,340.69
036	CHARTER SCHOOLS	\$800,000.00
054	ENGLISH LANGUAGE LEARNER PROG SUPP	\$47,665.73
056	TRANSPORTATION OF PUPILS	\$154,304.00
061	CLASS MAT/INSTRUC SUPPL/EQUIP	\$157,319.87
069	AT-RISK STUDENT SERVICES	\$1,928.80
072	MIDDLE SCHOOL REMEDIATION	\$96,440.00
301	JROTC PROGRAM	\$151,890.80
706	INELIGIBLE LOCAL TRANSPORTATIO	\$139,278.33
800	SAFE SCHOOLS	\$48,110.00
802	ATHLETIC COACHING SUPPLEMENT	\$287,578.10
803	BAND/CULTURAL ARTS SUPPLEMENT	\$25,879.99
804	HIGH SCHOOL REMEDIATION	\$165,876.80
805	SYSTEM INSTRUCTIONAL SUPPORT	\$111,864.61
806	COMPUTER SYSTEM SUPPORT	\$545,618.65
807	CURRICULUM DEVELOPMENT	\$11,862.12
809	IN-SCHOOL SUSPENSION	\$79,221.30
813	EMPLOYEE SUPPLEMENT	\$2,790,667.51
815	COMMUNITY/PUBLIC RELATIONS	\$7,233.00
816	EMPLOYEE CELEBRATION/RECOGNITN	\$15,623.28
827	SCHOOL RESOURCE OFFICER	\$184,004.97
838	PHS BASEBALL FIELD FLOOD RENOV	\$10,608.40
899	CONTINGENCY	\$9,644.00
		<b>\$16,942,674.00</b>

**5000 - Instructional Services**

51XX	Regular Instructions Services	\$5,935,178.79
52XX	Special Populations Services	\$181,337.00
53XX	Alternative Programs and Services	\$367,625.44
54XX	School Leadership Services	\$1,565,138.33
55XX	Co-Curricular Services	\$330,045.77
58XX	School-Based Support Services	\$434,360.76
<b>5000 - Instructional Services Total</b>		<b>\$8,813,686.09</b>

**6000 - System-wide Support Services**

61XX	Support and Development Services	\$354,721.74
62XX	Special Population Support and Develop	\$47,426.19
63XX	Alternative Programs and Services Supp	\$40,146.26
64XX	Technology Support Services	\$447,409.72
65XX	Operational Support Services	\$4,903,698.26
66XX	Financial and Human Resource Services	\$416,972.91
67XX	Accountability Services	\$90,084.96
68XX	System-Wide Pupil Support Services	\$220,041.74
69XX	Policy, Leadership and Public Relations :	\$729,348.36
<b>6000 - System-wide Support Services Total</b>		<b>\$7,249,850.14</b>

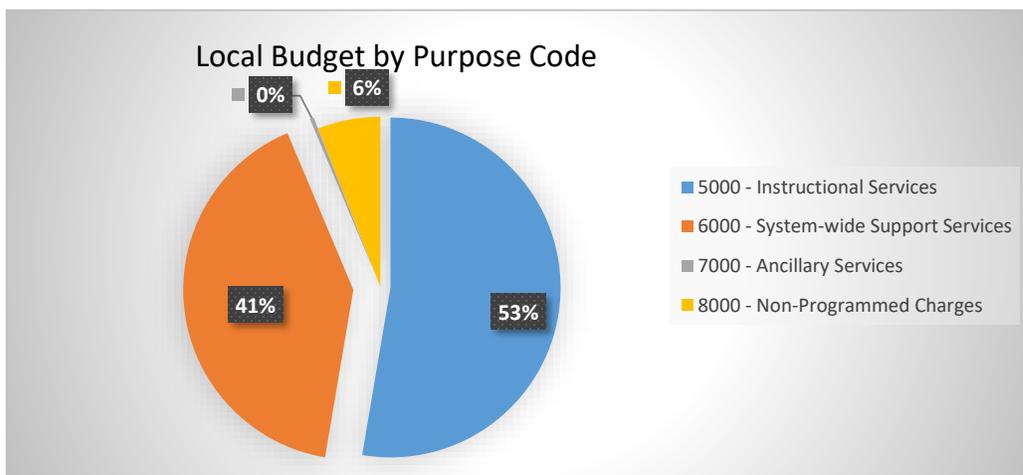
**7000 - Ancillary Services**

71XX	Community Services	\$7,233.00
72XX	Nutrition Services	\$62,260.77
<b>7000 - Ancillary Services Total</b>		<b>\$69,493.77</b>

**8000 - Non-Programmed Charges**

81XX	Payments to Other Governmental Units	\$800,000.00
85XX	Contingency	\$9,644.00
<b>8000 - Non-Programmed Charges Total</b>		<b>\$809,644.00</b>

**TOTAL ALL PURPOSE CATEGORIES** \$16,942,674.00



## OBJECT CODES

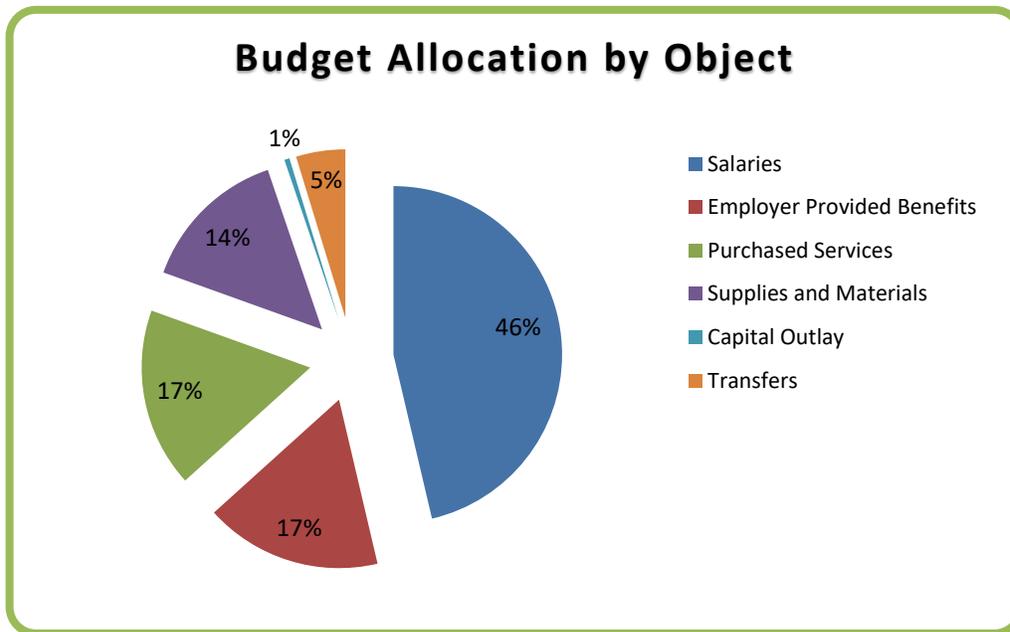
Object is the service or commodity obtained as a result of a specific expenditure

The six major object categories used in the proposed Local Current Expense Budget are as follows:

- 100 Salaries
- 200 Employer Provided Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 700 Transfers

These broad categories are subdivided to obtain more detail information about objects of expenditures

1 digit Obj	1 digit Obj Desc	PROPOSED BUDGET
1XX	Salaries	\$7,849,208.17
2XX	Employer Provided Benefits	\$2,876,292.74
3XX	Purchased Services	\$2,911,916.65
4XX	Supplies and Materials	\$2,421,522.41
5XX	Capital Outlay	\$83,734.03
7XX	Transfers	\$800,000.00
		<hr/> <hr/>
		\$16,942,674.00



## **Purpose Codes**

Purpose codes include the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into purpose categories. The Haywood County Schools local current expense budget is comprised of four purpose categories as follows:

**5000** Instructional Services

**6000** System-Wide Support Services

**7000** Ancillary Services

**8000** Non-Programmed Charges

The “purpose dimension” is broken down into a function level at the second digit.

### **Instructional Services (5000)**

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

### **System-Wide Support Services (6000)**

System-wide support services include the costs of activities providing systemwide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district are included here.

### **Ancillary Services (7000)**

Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

### **Non-Programmed Charges (8000)**

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, 24 payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

**PROPOSED CAPITAL BUDGET FOR 2021-22**

<b>SCHOOL</b>	<b>PROJECT</b>	<b>DESCRIPTION</b>	<b>COST</b>
Bethel Elementary	2/3 Hall Roof	Replace dormer valley on 2/3 hall roof.	\$25,000.00
Bethel Elementary	Auditorium Step Lights	Replace auditorium step lighting.	\$3,500.00
Bethel Middle	Dining Room A/C	Replace dining room Bard units.	\$42,000.00
Canton Middle	Awning Replacement	Replace the rusted awning between A Building and the Cafeteria.	\$60,000.00
Canton Middle	Carpet	Remove asbestos & replace carpet in the Media Center.	\$50,000.00
Hazelwood Elementary	2/3 Hall Classrooms	Replace the carpet in four (4) classrooms on the 2/3 hall	\$8,000.00
Jonathan Valley Elementary	K/1 Building Split System	Replace the split HVAC System in the K/1 Building	\$55,000.00
Maintenance	Extra Bard Units	Replacement Bard units (approximately 3-4 units)	\$40,000.00
Maintenance	Mower	Replace one (1) stand up mower.	\$9,715.00
Meadowbrook Elementary	Exterior Doors	Replace rusted exterior doors & frames.	\$20,000.00
North Canton Elementary	Front Awning	Replace the rusted awning in the front of the school.	\$20,000.00
North Canton Elementary	Sidewalk Repairs	Repair sidewalk in the car drop off and side area.	\$2,500.00
Pisgah High	Field House Furnace	Replace & Convert the Field House furnace to natural gas.	\$25,000.00
Pisgah High & Tuscola High	Shop Lights	Replace shop lights with LED lights.	\$23,000.00
Tuscola High	Plumbing Flush Valves	Replace rusted flush valves throughout the school.	\$10,000.00
Tuscola High	Awnings	Replace the awning between A Building and J Building.	\$10,000.00
Tuscola High	Bard Units	Replace F Building Bard units.	\$90,000.00
Tuscola High	Softball Field	Install backstop, pressbox & concrete	\$50,000.00
Various Schools	Paving and Repairs	Prioritized List: 1. Hazelwood Elementary 2. Clyde Elementary 3. Tuscola High 4. Meadowbrook Elementary 5. Pisgah High 6. Waynesville Middle 7. Canton Middle	\$250,000.00
Waynesville Middle	Kitchen & Dining Area	Install new roof on Kitchen & Dining Area	\$38,785.00
Waynesville Middle	Dining Room A/C	Replace Dining Room Bard units	\$37,500.00
Waynesville Middle	B Building Light	Replace B Building lighting	\$30,000.00
		<b>2021-22</b>	
		<b>TOTAL PROPOSED CAPITAL EXPENDITURES</b>	<b>\$900,000.00</b>

	A	B	C	D	E	F	G	H
1	<b>CHILD NUTRITION PROGRAM BUDGET REQUEST 2021-2022</b>							
2	<b>CODE</b>			<b>DESCRIPTION</b>		<b>2020-2021</b>	<b>2021-2022</b>	<b>Difference</b>
3	5	7200 035	113	Director/Supervisor		\$63,000.00	\$65,000.00	\$2,000.00
4	5	7200 035	151	Office Support		\$63,295.00	\$65,000.00	\$1,705.00
5	5	7200 035	165	Substitutes		\$5,000.00	\$5,000.00	\$0.00
6	5	7200 035	171	Driver Salary Cost		\$12,500.00	\$12,500.00	\$0.00
7	5	7200 035	174	Food Service Employees		\$1,045,000.00	\$1,150,010.00	\$105,010.00
8	5	7200 035	176	Managers		\$404,000.00	\$397,000.00	-\$7,000.00
9	5	7200 035	181	Supplimentary Pay (Managers)			\$15,000.00	\$15,000.00
10	5	7200 035	211	Social Security		\$121,000.00	\$125,000.00	\$4,000.00
11	5	7200 035	221	Retirement		\$240,000.00	\$250,000.00	\$10,000.00
12	5	7200 035	231	Medical Insurance		\$366,000.00	\$366,000.00	\$0.00
13	5	7200 035	232	Workman's Comp.		\$35,000.00	\$50,000.00	\$15,000.00
14	5	7200 035	184	Longevity Pay		\$22,500.00	\$22,500.00	\$0.00
15	5	7200 035	185	Bonus Leave Payoff		\$1,500.00	\$1,500.00	\$0.00
16	5	7200 035	188	Annual Leave Payoff		\$6,000.00	\$6,000.00	\$0.00
17	5	7200 035	189	Short Term Disability		\$5,000.00	\$5,000.00	\$0.00
18	5	7200 035	199	Overtime		\$7,000.00	\$8,000.00	\$1,000.00
19	5	7200 035	311	Contracted Services		\$9,999.00	\$9,999.00	\$0.00
20	5	7200 035	312	Workshops		\$7,500.00	\$7,500.00	\$0.00
21	5	7200 035	332	Travel		\$16,000.00	\$16,000.00	\$0.00
22	5	7200 035	233	Unemployment Insurance		\$0.00	\$0.00	\$0.00
23	5	7200 035	341	Telephones		\$400.00	\$3,100.00	\$2,700.00
24	5	7200 035	342	Postage		\$1,000.00	\$1,000.00	\$0.00
25	5	7200 035	344	Mobile Communication		\$720.00	\$4,440.00	\$3,720.00
26	5	7200 035	361	Membership Dues & Fees		\$2,000.00	\$2,000.00	\$0.00
27	5	7200 035	372	Vehicle Liability Insurance		\$1,500.00	\$1,500.00	\$0.00
28	5	7200 035	411	Supplies		\$25,000.00	\$25,000.00	\$0.00
29	5	7200 035	418	Computer Software & Supplies		\$36,000.00	\$36,000.00	\$0.00
30	5	7200 035	423	Gas/Diesel Fuel		\$1,000.00	\$1,000.00	\$0.00
31	5	7200 035	425	Tires & Tubes		\$600.00	\$600.00	\$0.00
32	5	7200 035	451	Food Purchases		\$1,475,000.00	\$1,548,920.00	\$73,920.00
33	5	7200 035	453	Food Processing Supplies		\$118,000.00	\$120,000.00	\$2,000.00
34	5	7200 035	461	Non-Capitalized Equipment		\$10,000.00	\$10,000.00	\$0.00
35	5	7200 035	462	Non-Capitalized Computer Equipment		\$8,000.00	\$8,000.00	\$0.00
36	5	7200 035	541	Equipment		\$40,000.00	\$80,000.00	\$40,000.00
37	5	7200 035	571	Depreciation		\$40,000.00	\$55,000.00	\$10,000.00
38								
39				<b>TOTAL EXPENDITURES</b>		<b>\$ 4,189,514.00</b>	<b>\$ 4,473,569.00</b>	<b>\$284,055.00</b>
40								
41	5	3250 035	000	Sales & Use Tax Revenue		\$ (2,995.00)	\$ (2,995.00)	\$ -
42	5	3811 035	000	USDA Grants - Regular		\$ (2,639,172.00)	\$ (2,602,185.00)	\$ 36,987.00
43	5	3814 035	000	USDA Grants - Summer Feeding Program			\$ (250,000.00)	\$ (250,000.00)
44	5	3815 035	000	USDA Grants - Commodity Food Used		\$ (286,223.00)	\$ (304,606.00)	\$ (18,383.00)
45	5	3817 035	000	USDA Grants - CACFP		\$ -	\$ (140,124.00)	\$ (140,124.00)
46	5	4311 035	000	Sales-Breakfast-Full Pay		\$ (65,611.00)	\$ (60,000.00)	\$ 5,611.00
47	5	4313 035	000	Sales-Breakfast-Adults		\$ (150.00)	\$ -	\$ 150.00
48	5	4314 035	000	Sales-Lunch-Full Pay		\$ (545,744.00)	\$ (530,000.00)	\$ 15,744.00
49	5	4315 035	000	Sales-Lunch-Reduced		\$ (16,859.00)	\$ (16,859.00)	\$ -
50	5	4316 035	000	Sales-Lunch-Adults Law Enforcement		\$ (1,800.00)	\$ (1,800.00)	\$ -
51	5	4318 035	000	Sales-Supplemental Sales		\$ (566,360.00)	\$ (500,000.00)	\$ 66,360.00
52	5	4322 035	000	Catered Lunches		\$ (55,000.00)	\$ (55,000.00)	\$ -
53	5	4341 035	000	State Reimbursement for Breakfast		\$ (6,000.00)	\$ (6,000.00)	\$ -
54	5	4450 035	000	Interest Earned On Investments		\$ (2,100.00)	\$ (2,500.00)	\$ (400.00)
55	5	4490 035	000	Other Operating Revenues		\$ (1,000.00)	\$ (1,000.00)	\$ -
56	5	4820 035	000	Disposition of Fixed Assets		\$ (500.00)	\$ (500.00)	\$ -
57								
58								
59				<b>TOTAL REVENUES</b>		<b>\$ (4,189,514.00)</b>	<b>\$ (4,473,569.00)</b>	<b>-\$284,055.00</b>

## School Nutrition Fund

2020-2021  
\$4,189,514

2021-2022  
\$4,473,569

The Child Nutrition Program operates independently of other programs. Revenues include cash from meals and supplemental sale items sold, USDA cash reimbursements and USDA donated commodities. Our budget for the 21-22 school year shows an increase of 6%.

The proposed budget projects the following:

Expenses-           \$4,473,569  
Revenues-           \$4,473,569

Labor & Benefits    57%  
Food & Supplies     37%  
Overhead             6%

USDA reimbursement rates have included only a cost-of-living increase in the past several years. The 2021-2022 budget assumes that there will be no Federal Budget cuts in the upcoming year. Current reimbursement rates are as follows:

	Paid	Reduced Price	Free
Breakfast	\$0.32	\$1.96	\$2.26
Lunch	\$0.42	\$3.20	\$3.60
Snack	\$0.08	\$0.48	\$0.96

USDA Commodity rate \$.2375 per lunch. These funds are used to purchase commodity foods and farm to school produce).

Prior to COVID the average plate cost to produce breakfast was \$1.86, and lunch was \$3.72.

The 2021-2022 budget does not include an increase in meal prices.

Current meal prices: Breakfast PK-12 - \$1.25, Lunch PK-5 - \$2.55 and 6-12 - \$2.80, 9-12 Mega Meals \$3.50.

We have five schools approved for the Community Eligibility Provision (no cost meals to all students) – CHHS, CES, HES, JVES and NCES.