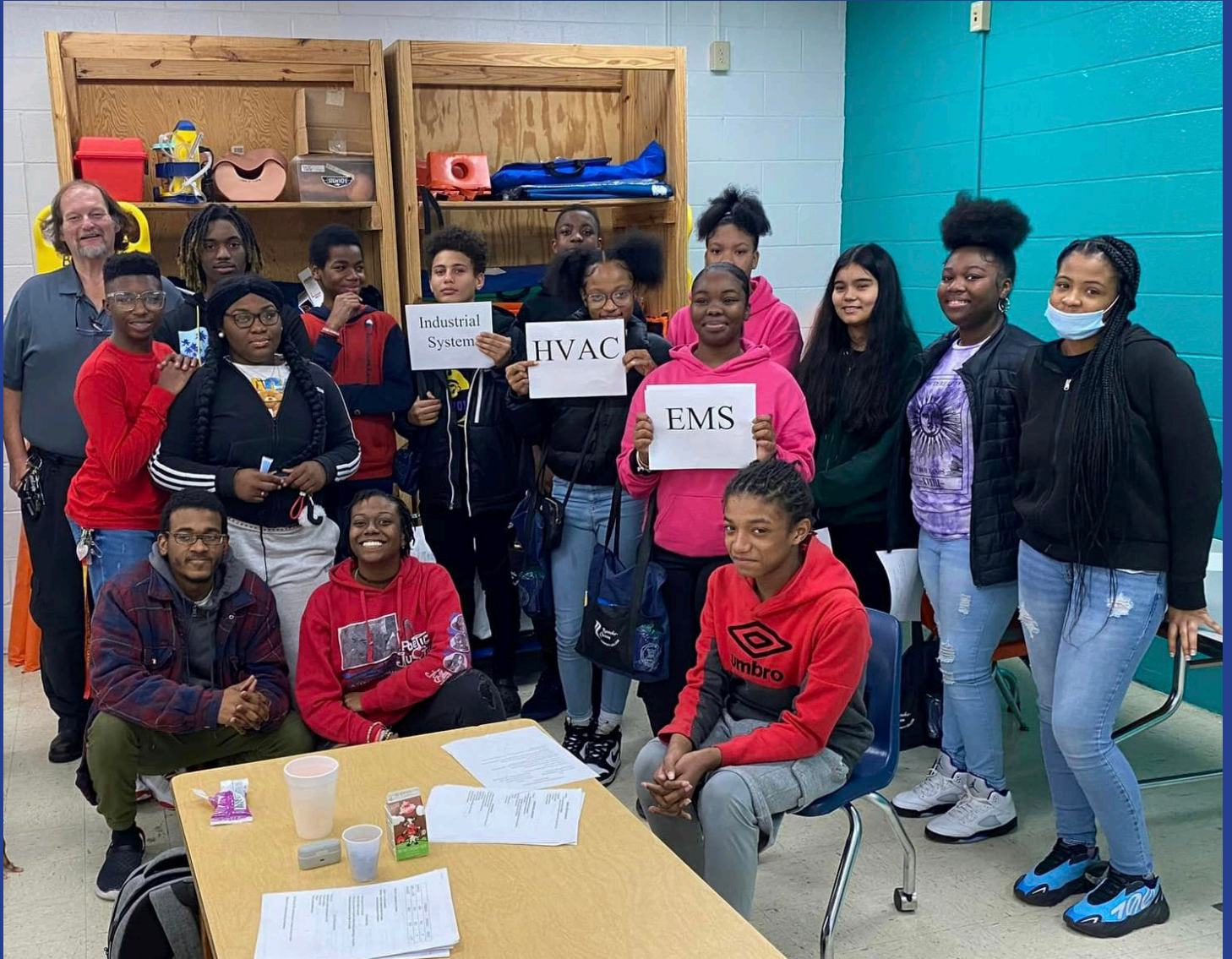


BOARD OF EDUCATION BUDGET REQUEST

FISCAL YEAR 2023-2024



701 North Church Street
Jackson, North Carolina 27845

(252) 534-1371

www.northampton.k12.nc.us

AGENDA ITEM

BOARD OF EDUCATION BUDGET REQUEST

The Interim Superintendent presented to the Northampton County Board of Education the 2023-2024 Budget Funding request on April 17, 2023.

The Board of Education submitted the 2023-2024 Budget Funding request to the Northampton County Board of Commissioners on May 11, 2023.

ACTION REQUESTED
BOARD APPROVAL



Northampton County Schools
Post Office Box 158 • 701 North Church Street
Annex – 320 Bagley Drive
Jackson, North Carolina 27845
Telephone: (252) 534-1371

Office of the Superintendent

April 17, 2023

To the Northampton County Board of Education:

It is with great pleasure that I share the Northampton County School District Superintendent's Proposed 2023-2024 budget. The FY '24 budget represents a continued commitment to use all available structures and resources to support increased academic achievement for all Northampton County school age young people. The budget funding request is \$29,775,509 which reflects a decrease of \$4,927,899. The federal one-time pandemic relief funding source, known as Federal CARES Act funding, was extremely helpful to NCS; however, the funds were "one-time" dollars. In this budget we must start the difficult work to transition to an operating budget without CARES dollars. The transition efforts will continue over the next two years.

This budget supports a continued focus on student achievement and staff support. There are areas of uncertainty that exist regarding the 2023-24 budget that could impact costs. One of the largest is the potential impact of any legislated decisions by the General Assembly during the 2023 session. Once the state approves a budget for 2023-24, staff will assess the impact on resources.

The other areas of uncertainty areas:

Charter Schools

In accordance with General Statute 115C-238.29H, NCS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of NCS students, Northampton County students attending charter schools, and total local current expense revenues. NCS will monitor the projected status throughout the year. The proposed budget includes an expenditure of \$1.3 million for charter schools, although the amount may fluctuate as the year progresses.

Inflation

The rate of inflation is increasing, and has been increasing, for many months. The actual inflationary increase and subsequent cost increases on the purchase of goods and services cannot be predicted, but will likely result in significant pressure on the 2023-24 budget. As reported on April 11, 2023, the U.S. Bureau of Labor Statistics February 2023 Consumer Price Index for all items, less food and energy rose 5.5 percent. This is likely to be a low estimate for fiscal year 2023-24.

Legislated Pay Raises

The proposed budget includes estimated salary increases to be approved by the General Assembly. Salary increases approved will impact budget costs, particularly for locally paid employees, as well as the cost due to local salary supplements. The average of the increases across salary schedules for certified employees is projected to be 4 percent. It is anticipated that non-certified employee salary schedules will be increased by 4 percent with no employee making less than \$15.00 per hour. Because non-certified salary schedules have not been adjusted recently, the salary schedules are compressed, with employees at the beginning range making close to the amount paid to employees with prior service. The legislated increase further compresses the salary schedules. A study of NCS non-certified salary schedules, at a cost of approximately \$25,000, is necessary as a first step to addressing existing pay inequities.

Projected Student Membership

The proposed budget is based on a projected student membership of 1,212 students who will enroll in NCS. An effort to recruit Northampton County students enrolled in home schools, Charter, private and parochial schools to enroll in NCS is ongoing. The results of the effort and impact on the projected Average Daily Membership will be known when the second month ADM is determined.



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Office of the Superintendent

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The proposed budget includes estimated increases in the rates. Any changes in rates different than those estimated will impact budget costs.

	2022-23 Actual	2023-24 Projected	Percent Increase
Retirement	24.19%	25.5%	5.4%
Hospitalization	\$7,397	\$8,000	8.2%

Utility Rate and Fuel Cost Increases

As reported on April 11, 2023, the U.S. Bureau of Labor Statistics February 2023 Consumer Price Index for energy rose 5.2 percent. Gasoline and fuel oil decreased by 2 percent and electricity increased by 13.5 percent. While electricity rate increases are somewhat consistent month to month, gasoline and fuel oil price increases are highly volatile.

One of the most striking results of the efforts to contain the virus through lockdowns and reliance on remote learning for students has been the amplification of inequities that existed prior to the pandemic. Whether it is achievement, food, housing, health or economic insecurity, or a paucity of educational opportunities, students and families have struggled to maintain a level of normalcy and progress. However, the Board of Education, Superintendent, Administrators, Staff and Parents are keenly focused on overcoming the challenges and accomplishing the vision and mission of Northampton School District.

VISION: Northampton County will have safe, orderly, and effective schools that provide a wholesome learning environment and develop strong, competitive learners.


MISSION: Our mission is to work in partnership with families and communities using a holistic approach to empower students to become responsible and engaged citizens.

GOALS:

1. NCS will close learning and opportunity gaps.
2. NCS will prepare college and career ready students while improving district efficiency.
3. NCS is committed to the professional growth and development of all instructional staff.
4. NCS will increase district communication with all stakeholders.
5. NCS will ensure fiscal management and resource development
6. NCS will enhance human resource development and management

The talented, dedicated NCS staff has accomplished much and this budget supports continued growth and improved achievement.

Sincerely,



Rosa S. Atkins, Ed.D.
Superintendent

INTRODUCTION



INTRODUCTION

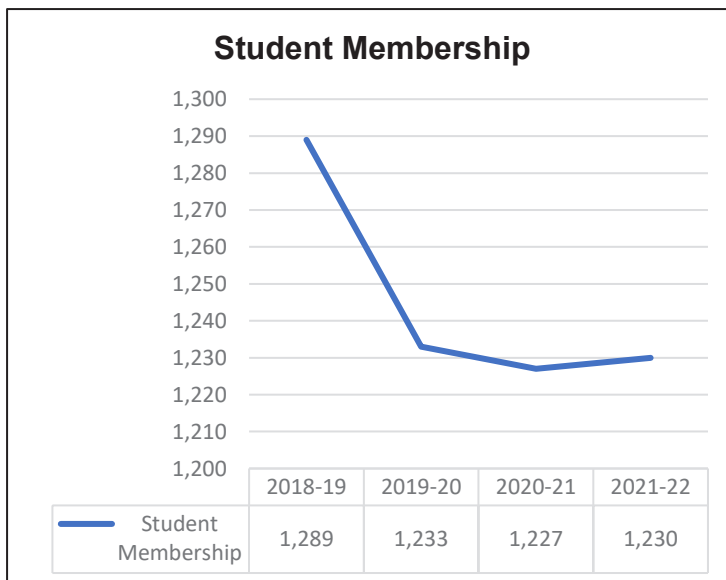
Membership Data

The Allotted ADM for Northampton County Schools for 2023-24 is 1,212. The Allotted Average Daily Membership is the basis for many formulas that generate position, dollar, and categorical allotments to districts.

K-12 Student Membership (2nd month average daily membership)					
Grade Level	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Allotted
K - 5	548	584	531	517	505
6 - 8	308	267	274	288	282
9 - 12	433	382	422	425	425
Total	1,289	1,233	1,227	1,230	1,212

Change from Previous Year					
Grade Level	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Allotted
K - 5	(154)	36	(53)	(14)	(12)
6 - 8	(39)	(41)	7	14	(6)
9 - 12	(36)	(51)	40	3	0
Total	(229)	(56)	(6)	3	(18)

	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
School Year	Based on December 1	Based on October 1
2019-20	223	20
2020-21	217	23
2021-22	213	31
2022-23	213	39



2022-23 Student Membership Allotments By Grade	
K	113
1	88
2	69
3	68
4	97
5	70
6	97
7	97
8	88
9	120
10	110
11	99
12	96
Total	1,212

Academic Achievement

School Performance Grades and Efforts to Improve

Student achievement in the Northampton County School District is a central focus of the efforts of both school and district staff. As required by law, students in Northampton County Schools in grades three through eight are tested annually in reading and mathematics, annually in grades 5 and 8 science, and at the end of each course for Math I, Math III, Biology and English II. The charts below show the achievement in the 2018-2019 academic year as well as the 2020-2021 and 2021-2022 academic years. Due to the Coronavirus Pandemic, there is limited achievement data available for the 2019-2020 academic year. Therefore, the most recent comparative data pre-pandemic from 2018-2019 is presented.

The district has implemented the following research-based strategies to address the learning loss experienced due to the Coronavirus pandemic as well as to address the deficits that existed prior to the pandemic.

- Phonics and fluency instruction - teaching students the alphabetic code and implementing the state supported initiative of LETRS Reading to help teachers become more effective in the area of reading instruction. The full two-year implementation will be completed in June 2023. Any new hires after the initial training series will receive LETRS training beginning in August 2023.
- Computer-assisted instruction - assists in providing individualized on-demand instruction and intervention for students utilizing Edmentum ExactPath, Courseware, Study Island, EdOptions virtual school curriculum, and North Carolina Virtual Public School courses.
- Formative evaluation of student achievement - teachers use formative data based upon learning targets to determine how they are doing as the instructional leader in the classroom as well as areas their students need more support in. Our district uses mClass for grades K-3, ExactPath diagnostics for language, reading, and mathematics for 4-8, NC Check-Ins as well as cumulative benchmarks for End-of-Grade and End-of-Course tested areas to assess student progress towards mastery of the content.
- Focusing on direct instruction - The district's instructional framework incorporates the seven steps in direct instruction, the gradual release of responsibility for ELA, math, & social studies and the 5Es of instruction for science and performance based courses.
- Support for teachers and building level instructional leaders are provided by both district leadership and the North Carolina Department of Public Instruction's support team. District and building-level instructional leaders participate in the North Carolina Instructional Leadership Academy (NCILA) which provides professional development and leadership one-on-one coaching opportunities focused on instructional monitoring and leadership.

Academic Achievement

2021-2022 Northampton County Schools Performance Information

**For the 2020-21 school year, the United States Department of Education (USED) and the North Carolina General Assembly granted the North Carolina Department of Public Instruction a waiver from reporting School Performance Grades. North Carolina General Assembly Session Law 2021-130 requires the previously identified low-performing schools, recurring low-performing schools, continually low-performing charter schools and low performing districts based on 2018-19 data, continue to be identified with these designations. Therefore, the low-performing identification lists remain the same as the 2018-19 lists.

2021-22 SPG Scale
 A = 85-100 B = 70-84 C = 55-69 D = 40-54 F = 0-39 I = Insufficient Data

School	2018-2019*				2020-2021**				2021-2022			
	School Proficiency	School Performance Score	School Performance Grade	Identified as Low-Performing or Continually Low-Performing	School Proficiency	School Performance Score	School Performance Grade	Identified as Low-Performing or Continually Low-Performing	School Proficiency	School Performance Score	School Performance Grade	Identified as Low-Performing or Continually Low-Performing
Central Elementary	46.4%	54	D Exceeded	NO	27.5%			NO	30.5 %	41	D Met	Yes Recurring Low-Performing
Gaston STEM Leadership									28.60 %	39	F Met	Yes Recurring Low-Performing
Gaston Elementary	42.5%	52	D Met Growth	Recurring Low Performing (2016-2017 to 2018-2019)	9.1%			Recurring Low Performing (2016-2017 to 2018-2019)				
Willis Hare Elementary	41.8%	49	D Met Growth	Recurring Low Performing (2016-2017 to 2018-2019)	12.8%			Recurring Low Performing (2016-2017 to 2018-2019)				
Conway Middle	29.8%	36	F Not Met	Recurring Low Performing (2017-2018 to 2018-2019)	22.9%			Recurring Low Performing (2017-2018 to 2018-2019)	38.00 %	50	D Exceeded	Yes
Gaston Middle	30.0%	37	F Not Met	Recurring Low Performing (2016-2017 to 2018-2019)	21.2%			Recurring Low Performing (2016-2017 to 2018-2019)				
Northampton High	6.2%	42	D Not Met	Recurring Low Performing (2016-2017 to 2018-2019)	8%			Recurring Low Performing (2016-2017 to 2018-2019)	8%	41	D Not Met	Yes Recurring Low-Performing
Northampton Early College	58.0%	72	B Met	NO	44.7%			NO	44.70 %	78	B Met	NO
Northampton Virtual Academy									38.90 %	I***	None	NO

* Due to the Coronavirus Pandemic, there is limited achievement data available for the 2019-2020 academic year.

Data Sources:

- <https://www.dpi.nc.gov/2020-21-low-performing-schools-low-performing-districts-recurring-low-performing-schools-and>
- <https://www.dpi.nc.gov/2021-22-low-performing-schools-low-performing-districts-recurring-low-performing-schools-and>
- <https://www.dpi.nc.gov/2020-21-school-assessment-and-other-indicator-data2>
- <https://www.dpi.nc.gov/2021-22-school-assessment-and-other-indicator-data>
- <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-data-sets-and-reports#2018%E2%80%9319-report>

ORGANIZATION



ORGANIZATION

Board of Education



Rhonda Taylor
Board Chair



Barbara Stephenson
Vice Chair



Tony Burnette



Lucy Edwards



Dr. Marjorie Edwards



Theresa Scott



Clinton Williams

Board of Education’s Strategic Plan

VISION

Northampton County will have safe, orderly, and effective schools that provide a wholesome learning environment and develop strong, competitive learners.

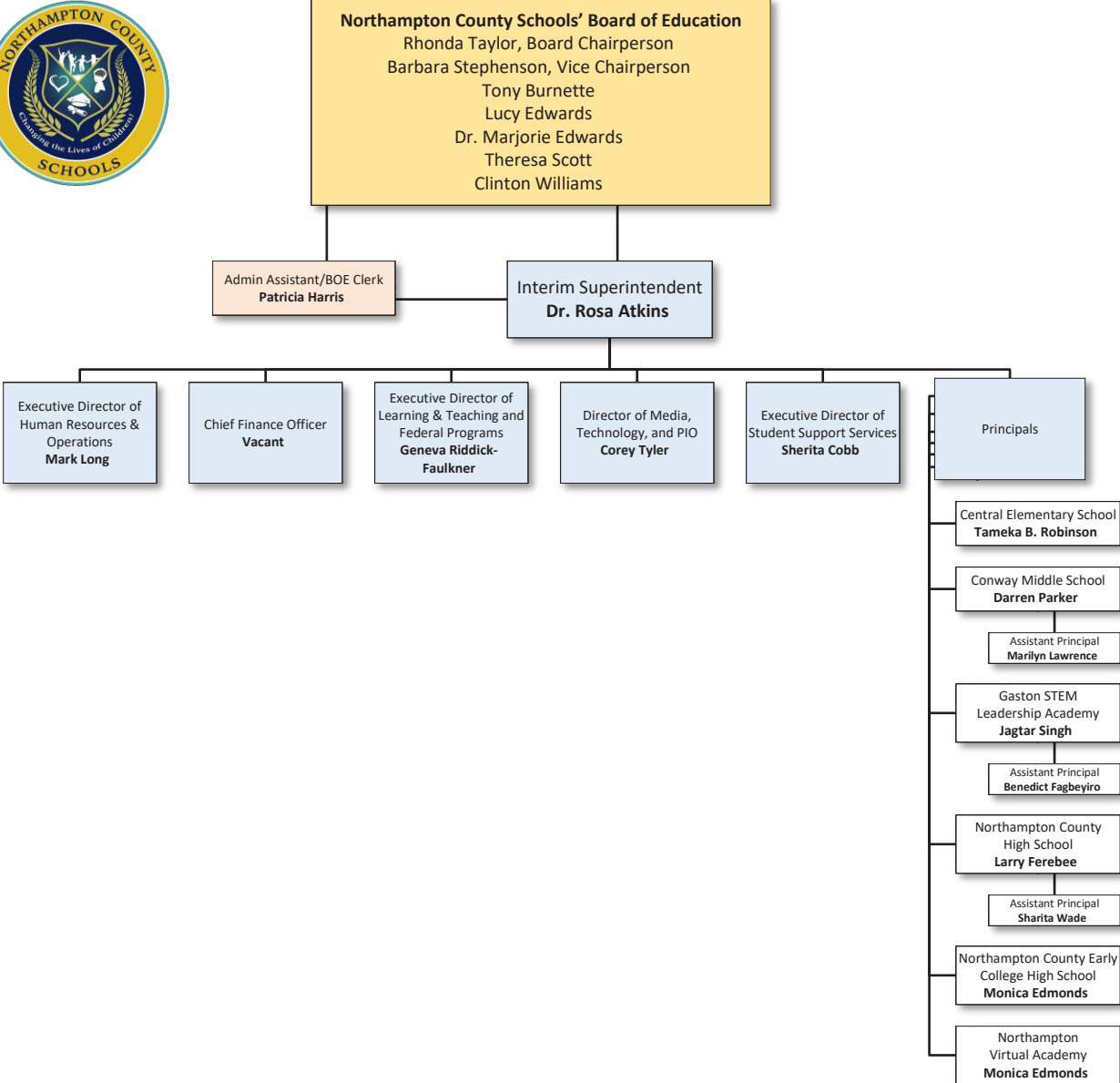
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Our mission is to work in partnership with families and communities using a holistic approach to empower students to become responsible and engaged citizens.

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District Organizational Chart





FINANCIAL

FINANCIAL

FY 2023-24 Budget Preparation Timeline

January	<ul style="list-style-type: none"> Review and analyze 2022-23 membership and projected membership 2023-24
January	<ul style="list-style-type: none"> Review and develop changes to allotment formulas and staffing allocation.
January	<ul style="list-style-type: none"> Review 2022-23 vendor history information, current contracts, and discuss budget priorities for 2023-24.
January	<ul style="list-style-type: none"> Distribute program, department budgets to areas for review and changes.
January	<ul style="list-style-type: none"> Obtain budget input on budget priorities.
January	<ul style="list-style-type: none"> Budget Amendment #1 presented for 2022-23.
February	<ul style="list-style-type: none"> Determine budget priorities for 2023-24 and cost them out.
February	<ul style="list-style-type: none"> Program and Department Budgets returned to finance with any increase/decreases.
February	<ul style="list-style-type: none"> Student projections by school finalized so that staffing allocations can be projected for developing budget.
March	<ul style="list-style-type: none"> Develop FY 2023-24 Superintendent's Proposed Budget and Message.
March	<ul style="list-style-type: none"> Projected school enrollments provided to schools.
March	<ul style="list-style-type: none"> Planning allotments for staffing and non-salary will be provided to schools.
April	<ul style="list-style-type: none"> Budget Amendment #2 for 2022-23 presented at BOE meeting. Discuss with Board recommendations for changes to budget for 2023-24.
April	<ul style="list-style-type: none"> Present Superintendent's Proposed Budget for FY 2023-24 at BOE meeting.
April	<ul style="list-style-type: none"> BOE Adopts the FY 2023-24 Budget at board meeting.
May	<ul style="list-style-type: none"> Adjust school planning allotments if deemed necessary.
May	<ul style="list-style-type: none"> Meet with schools to obtain staffing changes based on allotment projections.
May	<ul style="list-style-type: none"> Board of Education's Budget due to Commissioners per General Statute by May 15, 2022.
June	<ul style="list-style-type: none"> Interim Budget Resolution presented for FY 2023-24 Budget.
July	<ul style="list-style-type: none"> Budget Amendment #3 for 2022-23 presented at BOE meeting.

Potential Risks

There are areas of uncertainty that exist regarding the 2023-24 budget that could impact costs. One of the largest is the potential impact of any legislated decisions by the General Assembly during the 2023 session. Once the state approves a budget for 2023-24, staff will assess the impact on resources. The other areas of uncertainty are:

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Budget at a Glance

Operating Budget

The total operating budget is \$29.8 million. This budget provides resources for over 90 teachers, teaching 1,212 students in six traditional schools, plus one virtual school.

Public education is a human-resource-intensive business with 63 percent of the Northampton County Schools total operating budget invested in its people. Nearly 10 percent is spent on purchased and contracted services, over 12 percent on supplies and materials, and over 3 percent on transfers to charter schools.

State	\$15,596,716
Local	\$4,096,208
Federal	\$5,975,276
Capital Outlay	\$453,000
Child Nutrition	\$1,867,900
Special Revenue	\$1,786,409
Total Proposed Superintendent's Budget 2023-24	\$29,775,509

State Funding

The North Carolina General Assembly approves a budget each year. The North Carolina Department of Public Instruction (NCDPI) distributes the budget to school districts using formulas based on the number of schools, student membership, wealth, and size of the district.

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount.
 - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
 - » Examples: Non-Instructional Support Personnel, Instructional Assistants, and Central Office Administration
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, instructional assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
 - » Examples: Children with Disabilities, Transportation of Pupils, and Limited English Proficiency
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
 - » Examples: Non-Contributory Employee Benefits

State sources pay for 40 percent of the operating budget. Ninety-five percent of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 15,587,438
Allocations Restricted to Capital Outlay	\$ 9,278
Total	\$ 15,596,716

State Budget		
Salaries and Benefits	\$ 14,727,915	94%
Purchased Services	\$ 313,921	2%
Supplies and Materials	\$ 545,602	4%
Capital Outlay	\$ 9,278	<1%
Total	\$ 15,596,716	

Budget at a Glance

Local Funding

Local sources support 13 percent of the overall operating budget. The primary source of local funding is county appropriation, with a small amount generated from fines and forfeitures.

Local Revenue	
County Appropriation	\$ 3,780,000
County Appropriation-New Money Request	\$ 276,208
Fines and Forfeitures	\$ 40,000
Total	\$ 4,096,208

Local Budget		
Salaries and Benefits	\$ 1,096,908	27%
Purchased Services	\$ 1,523,800	37%
Supplies and Materials	\$ 173,000	4%
Capital Outlay	\$ 2,500	<1%
Transfers to Charter Schools	\$ 1,300,000	32%
Total	\$ 4,096,208	

County Appropriation

The Northampton County Board of Commissioners determines the county appropriation for the school district. The Northampton County Board of Education requests a county appropriation of \$4,233,000 for 2022-23, which is no increase from the previous year.

County Appropriation	2022-23	Proposed 2023-24	Difference
Current Expense	\$ 3,780,000	\$ 4,056,208	\$ 276,208
Capital Outlay	\$ 453,000	\$ 453,000	\$ -
Total	\$ 4,233,000	\$ 4,509,208	\$ 276,208

Local Unassigned Fund Balances (being updated with 2022)

As of June 30, 2022	
Operating Fund Balance	\$ 607,458
Capital Outlay Fund Balance	\$ 446,343

State Budget by PRC

Expenses

PRC	Program Description	2023-24 Budget
001	Classroom Teachers	\$4,305,350
002	Central Office Administration	\$672,143
003	Non-Instructional Support Personnel	\$394,792
004	K-5 Program Enhancement Teachers	\$263,670
005	School Building Administration	\$936,245
006	School Psychologist Position	\$144,742
007	Instructional Support	\$506,835
012	Driver Training	\$64,949
013	Career and Technical EDU-MOE	\$793,860
014	Career and Technical EDU-Dollars	\$41,003
015	School Technology	\$21,204
019	Small County Supplemental Funding	\$1,820,003
024	Disadvantaged Students Supplemental Funding	\$784,138
027	Teacher Assistants	\$393,690
029	Behavioral Support(Willie M)	\$85,993
031	Low Wealth Supplemental Funding	\$646,809
032	Children with Special Needs	\$1,253,413
034	Academically and Intellectually Gifted	\$70,314
039	School Resource Officers	\$44,000
054	Limited English (LEP)	\$56,597
055	Cooperative Innovative High Schools	\$275,000
056	Transportation	\$972,515
061	Classroom Materials, Instr. Supplies, and Equipment	\$38,616
069	At-Risk Student Serv/Alternative Schools	\$612,547
071	Supplemental Funds for Teacher Supplements	\$273,433
073	School Connectivity	\$11,172
085	Literacy Intervention	\$73,036
130	Textbooks	\$40,647
State Public School Fund		\$15,596,716
 Revenue		
State Public School Fund		\$15,596,716

Local Budget by PRC

Expenses

PRC	Program Description	23-24 Budget
001	CLASSROOM TEACHERS	\$59,929
002	CENTRAL OFFICE ADMINISTRATION	\$568,293
003	NON-INSTRUCTIONAL SUPPORT PERS	\$107,669
005	SCHOOL BUILDING ADMINISTRATION	\$73,286
009	NON-CONTRIB EMPLOYEE BENEFITS	\$25,000
032	CHILDREN WITH SPECIAL NEEDS	\$8,002
036	CHARTER SCHOOLS	\$1,300,000
069	AT-RISK STUDENT SERVICES	\$100,000
706	LOCAL TRANSPORTATION	\$100,000
801	GENERAL OPERATIONS	\$260,500
802	PLANT OPERATIONS	\$570,000
835	LEGAL FEES	\$90,000
840	BOARD OF EDUCATION	\$102,500
841	SUPERINTENDENT	\$18,000
843	HUMAN RESOURCE DEPARTMENT	\$48,500
844	FINANCE DEPARTMENT	\$117,200
845	TESTING/ACCOUNTABILITY/S.S.	\$7,300
846	STUDENT SERVICES	\$4,600
850	SUPPLEMENTARY PAY	\$264,100
851	EXTRA CURRICULAR ACTIVITIES	\$247,137
852	ELEMENTARY/MIDDLE EDUCATION	\$2,000
853	K-12 CURRICULUM & INSTRUCTION	\$15,600
855	BONUS PAY	\$6,592
	Local Current Expense	\$4,096,208

Revenue

County Appropriation	\$3,780,000
County Appropriation -New Money Request	\$276,208
Fines and Forfeitures	\$40,000
Local Current Expense Revenue	\$4,096,208

Federal Budget by PRC

Expenses

PRC	Program Description	2023-24 Budget
017	CAREER AND TECHNICAL EDU-PROGRAM IMPR.	\$62,354
049	IDEA PRESCHOOL	\$25,425
050	IASA TITLE 1-BASIC PROGRAMS	\$1,212,522
051	IASA TITLE 1-MIGRANT	\$39,570
060	IDEA VI-B HANDICAPPED	\$534,341
103	SUPPORTIVE EFFECTIVE INSTRUCTION	\$153,840
108	Student Support & Academic Enrichment Grant	\$92,951
109	RURAL AND LOW-INCOME SCHOOL	\$35,504
118	IDEA VIB-SPECIAL NEEDS TARGETED ASSISTANCE	\$6,000
171	ESSER II	\$189,249
181	ESSER III-ARP ACT-K-12 Emergency Relief Fund	\$3,623,520
Federal Grants		\$5,975,276
Revenue		
Federal Grants		\$5,975,276

Capital Outlay

Purpose Desc	Object	Obj Desc	2023-24 Budget	
CAPITAL OUTLAY	532	IMPROVEMENTS TO EXISTING SITES	\$	453,000.00
			\$	453,000.00

2023-2024 Capital Outlay Projects

	School/ Department	School Year	Estimated Cost	Category	Need: Description / Explanation / Justification	Notes
1	Central Services	2023-24	\$107,000	Safety/Health	Sidewalk pressure wash, tree removal, new maintenance shop, replace all carpet and pain, upgrade to touchless fixtures, paint bus garage, replacement maintenance truck, install additional cameras	
2	Central Elementary	2023-24	\$54,000	Safety/Health	Resurface parking lot, painting, install additional cameras	
3	Conway Middle	2023-24	\$70,000	Safety/Health	Reseal and repaint parking lot lines, tree removal, repaint, install additional cameras	
4	Gaston STEM Leadership Academy	2023-24	\$202,000	Safety/Health	Clean/redo stucco, replace doors, install additional cameras, new fire alarm, repaint and repair fence, install additional cameras	
5	Creeksville Campus	2023-24	\$3,000	Safety/Health	Door buzz-in entry system	
6	Northampton County High	2023-24	\$17,000	Safety/Health	Replace exterior doors, install additional inside and outside cameras	
	Projects Total		\$453,000			

Child Nutrition

PRC	Program Description	Object	Object Description	2023-24 Budget
35	CHILD NUTRITION	113	DIRECTOR AND/OR SUPERVISOR	\$62,900.00
		151	OFFICE SUPPORT	\$40,000.00
		165	SUBSTITUTE - NON-TEACHING	\$1,971.55
		171	DRIVER	\$49,000.00
		174	CAFETERIA WORKER	\$283,473.75
		176	MANAGER	\$231,289.19
		184	LONGEVITY PAY	\$19,730.24
		187	SALARY DIFFERENTIAL - LOCALLY	\$19,926.38
		188	ANNUAL LEAVE PAYOFF	\$1,647.79
		196	STAFF DEVELOP PARTICIPANT PAY	\$2,640.00
		211	ER SS COST - REGULAR	\$59,632.12
		221	ER RETIRE COST - REGULAR	\$108,433.11
		223	PENSION EXPENSE	\$27,063.23
		231	ER HOSPITALIZATION INS COST	\$77,580.00
		232	ER WORKERS' COMP INS COST	\$20,627.70
		311	CONTRACTED SERVICES	\$40,524.25
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$5,000.00
		313	ADVERTISING COST	\$2,500.00
		326	CONTR R & M - EQUIPMENT	\$10,972.75
		332	TRAVEL REIMBSMT - OUT COUNTY	\$3,000.00
		345	SECURITY MONITORING	\$1,000.00
		361	MEMBERSHIP DUES AND FEES	\$1,810.00
		411	SUPPLIES AND MATERIALS	\$53,725.91
		418	COMPUTER SOFTWARE & SUPPLIES	\$0.00
		421	FUEL FOR FACILITIES	\$22,397.62
		422	REPAIR PARTS, MATERIALS, LABOR	\$13,000.00
		451	FOOD PURCHASES	\$481,044.42
		452	USDA COMMODITY FOODS	\$3,477.69
		453	FOOD PROCESSING SUPPLIES	\$64,514.30
		454	INVENTORY LOSS	\$668.00
		461	FURNITURE & EQUIPMENT	\$8,000.00
		462	COMPUTER EQUIPMENT	\$1,500.00
		551	PURCHASE OF VEHICLES	\$22,250.00
		552	LICENSE AND TITLE FEES	\$1,600.00
		571	DEPRECIATION	\$25,000.00
035	Total			\$1,767,900.00
				\$1,767,900.00
35	CHILD NUTRITION	392	INDIRECT COST	\$100,000.00
				\$100,000.00
				\$1,867,900.00

Special Revenue by PRC

Expenses

PRC	Program Description	23-24 Budget
015	SCHOOL TECHNOLOGY FUND	\$26,000
301	ROTC	\$27,630
305	MEDICAID ADMIN. OUTREACH	\$2,500
306	MEDICAID SERV. REIMBURSEMENT	\$38,255
309	NC PRE-K	\$120,000
413	NC PRE-K	\$524,762
615	SCHOOL NURSE INITIATIVE	\$221,762
802	PLANT OPERATIONS	\$800,000
847	SCHOOL-ADMINISTRATION	\$31,500

Total Special Revenue **\$1,792,409**

Revenue

Restricted

NC Pre-K	\$524,762
NC Pre-K	\$120,000
Nurses Initiative	\$150,000
	\$794,762

Unrestricted

Sales Tax	\$55,000
Medicaid	\$155,000
JROTC	\$66,000
Indirect Cost	\$700,000
Misc.	\$21,647
	\$997,647

Total Special Revenue **\$1,792,409**