

Northumberland County Public Schools
2021-2022
School Board Budget

Board of Supervisor Approval: June 1, 2021
School Board Approval: June 3, 2021



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NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



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Section 1 Introduction

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



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March 16, 2021

Dear Members of the Northumberland County School Board and Board of Supervisors:

The FY 2021-2022 Operational Budget is \$20,297,120, an increase of \$1,684,171 or 9% over the 2020-2021 budget and a School Nutrition Budget of \$624,711, and an increase of \$7,330 or 1.18%. The total School Board request including Operational and School Nutrition is \$20,921,831. The FY 2021-2022 Capital Improvement Budget Requests total \$950,220.

This Capital Improvement Budget prioritizes the urgent need of a new roof at NES for the total cost of \$547,000 (TPO Rubber flat roof \$120,000 and pitched green metal roof \$427,000). This budget also includes the critical need for a new roof at the school board office (\$125,000); JAVA Application Control Engine (JACES) at NMS/NHS (\$100,000); track resurfacing at NHS (\$128,220); and replacement of all carpeting in PreK, Kindergarten, and NES library (\$50,000).

The Operational budget proposes increases in the essential areas of employee compensation, regional program participation, and the addition of four full time positions: an elementary computer literacy teacher; a middle school keyboarding and literacy coach; a full time athletic and events director; and, an additional full time Talented & Gifted teacher. These positions will provide needed instructional and program support at a cost of \$276,510.

The proposal includes funding for an adjusted teachers salary scale that is competitive with neighboring school divisions in order to attract and retain highly qualified teachers and staff. The proposal also reflects a 3% salary increase for other administrative and support personnel and a health insurance increase of \$44,255.

Additional major cost increases include participation in regional programs with an increase of \$14,419: Northern Neck Technical Center (\$4,181); Northern Neck Regional Alternative Education Program (\$2,350); and the Chesapeake Bay Governor's School (\$7,888). The proposal also includes transportation upgrades including one van (\$17,000) and a specialized bus (\$101,297); technology switch upgrades (\$80,000); and band uniforms (\$25,000).

By law, this proposal must be balanced with revenue that equals expenditures. Therefore, this budget proposal relies on additional support from the locality and from the state as projected under the General Assembly's March 9, 2021, funding worksheet. The NCPS School Board has engaged in worksessions and public hearings, as well as reviewed budget requests from all educational stakeholders: students, families, employees, and community members.

Our School Board wishes to publicly acknowledge and thank County Administrator Luttrell Tadlock and the Board of Supervisors Chairman Richard Haynie, Vice Chairman Jim Long, and Supervisors James Brann, Ronald Jett, and Thomas Tomlin who consistently support the school division and generously fund the many programs and instructional initiatives that make NCPS a leading school division of the Northern Neck.

This budget's objective is to balance available resources and continue support of important division priorities. With full funding of this proposal, the school division will be able to compensate our current employees with competitive salaries, continue to offer relevant instructional programs and provide transportation and facilities that are safe and reliable.

Sincerely,

Dr. Holly Wargo, Superintendent



NORTHUMBERLAND COUNTY SCHOOL BOARD

District 1

Mrs. Dana O'Bier
dobier@nucps.net

District 2

Mr. Carl Perez
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District 3

Ms. Denise Mazyck
dmazyck@nucps.net

District 4

Mrs. Betty Christopher, Chairman
bchristopher@nucps.net

District 5

Mrs. Gayle Sterrett, Vice Chairman
gsterrett@nucps.net

Dr. Holly Wargo
Division Superintendent
hwargo@nucps.net

Northumberland County Public Schools
PO Box 730
6958 Northumberland Highway
Lottsburg, Virginia 22511
(804) 529-6134



NORTHUMBERLAND COUNTY BOARD OF SUPERVISORS

District 1

Mr. James Brann
jbrann@co.northumberland.va.us

District 2

Mr. Richard F. Haynie, Chairman
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District 3

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District 4

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District 5

Mr. Ronald Jett
rljett@co.northumberland.va.us

Mr. E. Luttrell Tadlock
County Administrator
ltadlock@co.northumberland.va.us

PO Box 129
Heathsville, Virginia 22473
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BUDGET DEVELOPMENT PRACTICES

Legal Authority

The Code of Virginia and regulations of the Virginia Board of Education states the School Board provide and operate the public schools of Northumberland County. It is the function of Northumberland County School Board to set general school policy and establish rules and regulations for the proper administration of Northumberland County Public Schools.

Legal Assessment

Northumberland County Public Schools is considered to be a component unit of the County. NCPS is to conform to all financial assessment and evaluation requests by the County and County Auditors.

Budget Basis

The Code of Virginia requires that the School Board present a balanced budget to the County Board of Supervisors on or before April 1 each year. The School Board approves the Budget proposal and presents the approved Budget to the County Administrator and the County Board of Supervisors. The locality must approve the School Board Budget no later than May 15. Following the approval of the School Budget by the County, the School Board makes the necessary adjustments and adopts a final budget.

Basis of Accounting

Northumberland County Public Schools' (NCPS) primary sources of funding are appropriated. Most revenues are considered to be available at the time they are appropriated. Expenditures are recognized when the liability is incurred. NCPS uses the modified accrual basis of accounting for governmental funds.

Balanced Budget

The budget period is the same as the accounting fiscal period of July 1 to June 30. The adopted Budget must be balanced where revenue equals expenditures. NCPS operates under a balanced budget at the end of the fiscal year, as required by law. Financial Reconciliation occurs monthly between NCPS and the Northumberland County Treasurer.

Budget Phases

There are three primary phases in the budget development process: 1) Superintendent's Proposed Budget (administrative recommendation presented to the School Board), 2) School Board Proposed Budget (School Board recommendation to the County Board of Supervisors) and 3) School Board Adopted Budget (based on overall funding authorization/appropriation by the County).

Budget Planning

Budget planning includes gathering and analyzing information from many sources. Budgeting and planning includes the following processes/activities: Student enrollment forecasting and monitoring, staffing projections and position control, class size analysis/pupil-teacher ratios, revenue forecasts, expenditure estimates that include personnel and non-personnel costs, budget monitoring and forecasting of revenue and expenditures, and periodic trend analyses.



BUDGET CALENDAR PROCESS

OCTOBER/NOVEMBER	The budget process begins with the development of the Budget Calendar and approval by the School Board.
NOVEMBER/DECEMBER	The Superintendent seeks requests from department supervisors and school administration. A Google Doc is shared with all administrators, supervisors, directors and superintendent. A Survey request is posted on the nucps.net website for anonymous requests from community and staff. Requests are analyzed and compiled by priority.
DECEMBER	The first Public Hearing and preliminary Budget Discussion is held. These requests are incorporated into the Budget Request Summary Report.
JANUARY	The Budget Request Summary Report is prioritized by the School Board. The first School Board Budget Work Session is scheduled. The School Board reviews the preliminary budget and makes recommendations to the Superintendent. Additional Budget Work Sessions may be scheduled.
FEBRUARY/MARCH	The Superintendent's Proposed Budget is presented to the School Board. After the School Board approves the budget, it is forwarded to the County Board of Supervisors.
MARCH/APRIL	Following the approval of the appropriation for the School Board Budget, the Budget is returned to the School Board for action. The School Board makes the necessary changes and adopts the final budget. The Board of Supervisors must approve the appropriation to the Schools no later than May 15.



Northumberland County Schools

2021-2022 Budget Calendar

November 9, 2020	Presentation & Approval of Budget Calendar
November 9-23, 2020	Seek Budget Input/Requests from School Board Members
December 1, 2020 - January 6, 2021	Seek Input to Budget (Leadership Team, All Employees, Family & Community)
December 14, 2020 Regular Meeting	Public Hearing #1 Survey Presentation/Budget Update
January 11, 2021 Regular Meeting	Public Hearing #1 Prioritize Budget Requests
January 26, 2021	School Board Budget Work Session #1
February 8, 2021 Regular Meeting	Draft of Budget, Budget Discussion, and Public Hearing #2
February, 23, 2021	School Board Budget Work Session #2
March 16, 2021	Superintendent's Presentation to School Board for Approval



FUNDING SOURCES & TYPES

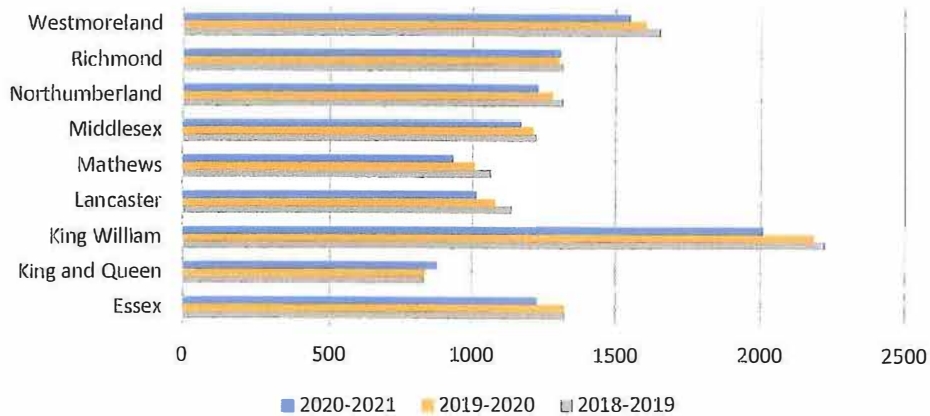
Composite Index	<p>The Constitution of Virginia also requires the General Assembly to determine the manner in which funds are provided to localities. All basic aid and most categorical funding are appropriated from using the composite index formula. The Composite index is the state's measure of the local ability to pay for education. Northumberland County's Composite Index for 2020-2021 is .7116. This means for every dollar spent to obtain the SOQ objectives, Northumberland County is required to spend 71 cents and the state about 29 cents.</p>
ADM	<p>State Revenue is also linked to the student enrollment projections. Average Daily Membership (ADM) is used. This number is derived from dividing the number of aggregated days of membership by the number of school days. The projected ADM is multiplied by the SOQ funding amounts, subject to the composite index, to arrive at state revenue amounts.</p>
SOQ	<p>There are two main funding sources for public schools in Virginia: The Commonwealth (State Revenue) and the County (Local Revenue). The State Board of Education establishes educational objectives known as Standards of Quality (SOQ). These objectives provide the minimum requirements for school divisions to provide programs to achieve high quality education. Code of Virginia §22.1-253.13:2 sets the minimum ratio of instructional position staffing standards required by the Standards of Quality. Revisions or changes to these standards are only made by the General Assembly.</p> <p>SOQ funding description is determined by $((\text{Per pupil Amount} \times \text{Adjusted ADM}) - \text{Sales Tax}) \times (1 - \text{Composite Index}) = \text{State Share of SOQ funding}$.</p>
Sales Tax	<p>Sales Tax Revenue is projected by the State Department of Education. Projected sales tax revenue is based on actual sales tax receipts. Pursuant to the Appropriation Act, projected sales tax distribution is used in determining Basic Aid State payments.</p>
Lottery	<p>Since 1999, all Virginia Lottery profits have been used for K-12 public education. The Virginia Lottery funds a wide variety of programs each year based on priorities set by the Governor and General Assembly. In FY 2018, 61% of lottery funds went to prizes, 6% to retailers, 5% to operations and 28% to K-12 Education.</p>
Required Local Match	<p>In order to receive State Funding for different programs provided by SOQ funding, Northumberland County must meet a required local match to participate in these programs.</p>
Local	<p>Northumberland County Board of Supervisors is the budget appropriation authority for the School Board Budget. Negotiations and discussions are based on the proposed Budget presented to the Board of Supervisors. The Northumberland County Board of Supervisors approves the overall appropriation, but decisions as to how the funds are allocated are made by the Northumberland County School Board.</p>



ADM COMPARISON

COUNTY	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Caroline	4299	4250	4214	4253	4131
Colonial Beach	597	640	671	652	634
Essex	1406	1403	1322	1320	1224
Fredericksburg	3577	3617	3710	3755	3545
Gloucester	5500	5439	5408	5306	5044
King George	4346	4530	4477	4518	4297
King and Queen	852	832	829	833	875
King William	2199	2194	2227	2188	2007
Lancaster	1221	1154	1136	1079	1014
Mathews	1091	1082	1064	1008	932
Middlesex	1240	1284	1222	1208	1166
Northumberland	1302	1314	1315	1279	1228
Richmond	1314	1322	1314	1301	1306
Spotsylvania	23597	23794	23668	23882	23036
Stafford	28386	28936	29270	30086	29395
West Point	806	812	813	802	804
Westmoreland	1703	1609	1651	1603	1548

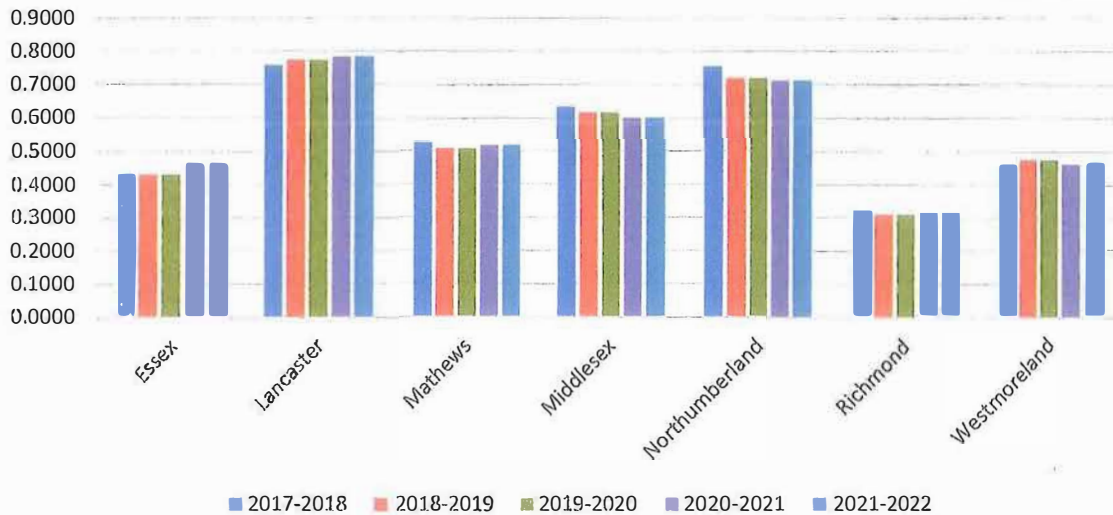
ADM COMPARISON 2018-2021





LOCAL COMPOSITE INDEX COMPARISON

County	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Caroline	0.3258	0.3446	0.3446	0.3553	0.3553
Colonial Beach	0.3402	0.36	0.36	0.3317	0.3317
Essex	0.4316	0.4298	0.4298	0.4636	0.4636
Fredericksburg	0.6071	0.621	0.621	0.584	0.584
Gloucester	0.373	0.3821	0.3821	0.3885	0.3885
King George	0.3664	0.3721	0.3721	0.3703	0.3703
King William	0.312	0.3283	0.3283	0.3407	0.3407
King and Queen	0.4154	0.3945	0.3945	0.4139	0.4139
Lancaster	0.7566	0.7718	0.7718	0.7835	0.7835
Mathews	0.5232	0.506	0.506	0.5162	0.5162
Middlesex	0.6336	0.616	0.616	0.6008	0.6008
Northumberland	0.7542	0.7187	0.7187	0.7116	0.7116
Richmond	0.318	0.31	0.31	0.312	0.312
Spotsylvania	0.3617	0.3627	0.3627	0.3722	0.3722
Stafford	0.3445	0.3462	0.3462	0.347	0.347
West Point	0.2422	0.2554	0.2551	0.3317	0.3317
Westmoreland	0.4557	0.4743	0.4743	0.4618	0.4618





Regional Teacher Salary Comparisons - BA

Data from 2020-2021 Approved Salary Scale.

<u>Division</u>	<u>0-years</u>	<u>Rank</u>
Mathews	\$ 43,989	1
King George	\$ 42,951	2
King & Queen	\$ 41,640	3
Middlesex	\$ 41,616	4
Lancaster	\$ 41,600	5
Essex	\$ 41,317	6
Westmoreland	\$ 41,000	7
Northumberland	\$ 40,718	8
Richmond County	\$ 40,580	9

<u>Division</u>	<u>5-years</u>	<u>Rank</u>
Mathews	\$ 46,232	1
King George	\$ 45,033	2
Lancaster	\$ 44,815	3
Middlesex	\$ 44,392	4
Westmoreland	\$ 44,169	5
King & Queen	\$ 43,765	6
Essex	\$ 43,425	7
Northumberland	\$ 43,318	8
Richmond County	\$ 42,452	9

<u>Division</u>	<u>10-years</u>	<u>Rank</u>
Mathews	\$48,591	1
King George	\$47,914	2
Westmoreland	\$47,582	3
Lancaster	\$47,565	4
Middlesex	\$47,354	5
King & Queen	\$46,043	6
Northumberland	\$45,642	7
Essex	\$45,640	8
Richmond County	\$44,950	9

<u>Division</u>	<u>15-years</u>	<u>Rank</u>
King George	\$52,904	1
Westmoreland	\$51,260	2
Lancaster	\$51,241	3
Mathews	\$51,070	4
Middlesex	\$50,513	5
Northumberland	\$48,566	6
King & Queen	\$48,391	7
Richmond County	\$48,175	8
Essex	\$47,968	9

<u>Division</u>	<u>20-years</u>	<u>Rank</u>
King George	\$58,408	1
Westmoreland	\$55,221	2
Lancaster	\$55,201	3
Middlesex	\$53,883	4
Mathews	\$53,675	5
Northumberland	\$51,678	6
Richmond County	\$51,609	7
King & Queen	\$50,861	8
Essex	\$50,414	9

<u>Division</u>	<u>25-years</u>	<u>Rank</u>
King George	\$64,487	1
Westmoreland	\$59,489	2
Lancaster	\$59,467	3
Richmond County	\$57,852	4
Middlesex	\$57,477	5
Mathews	\$56,716	6
Northumberland	\$54,990	7
King & Queen	\$53,562	8
Essex	\$52,985	9

<u>Division</u>	<u>30-years</u>	<u>Rank</u>
King George	\$71,200	1
Westmoreland	\$64,086	2
Lancaster	\$64,063	3
Richmond County	\$62,622	4
Middlesex	\$61,312	5
Mathews	\$59,291	6
Northumberland	\$58,513	7
King & Queen	\$57,984	8
Essex	\$56,188	9

PROPOSED 2021-2022 SALARY INCREASE

King & Queen	step (1%)+ 1%= 2% overall
Lancaster	step (1.5%) + 1.5% = 3% over
Mathews	2 steps(2%) + 2% = 4% over
Middlesex	step (1.3%) + 2% = 3.3% over
Northumberland	step (1.25%) + 1.75% = 3% over
Richmond County	step (1%) + 2% = 3% overall

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



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Section 2 Financial Information



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REVENUE CHANGES
ADDITIONS (DELETIONS)

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
FUND 1-3 OPERATIONS	\$ 18,276,824.00	\$ 18,612,949.00	\$ 18,612,949.00
SALES TAX			\$ 1,051.00
STATE			
Based on ADM 1200; LCI .7116			
SOQ FUNDS			\$ 50,277.00
INCENTIVE PROGRAMS			\$ 61,522.00
CATEGORICAL PROGRAMS			\$ (2,422.00)
LOTTERY FUND ACCOUNTS			\$ 87,848.00
FEDERAL			
ALL GRANTS FFY20			\$ -
OTHER			
RENTS			\$ (4,000.00)
SALE OF SURPLUS			\$ 3,000.00
MEDICAID			\$ 1,000.00
REGIONAL CARRYOVER			\$ (80,000.00)
COUNTY			
OPERATIONS			\$ 801,703.00
CAPITAL OUTLAY			\$ 198,297.00
FUND 1-3 OPERATIONS	\$ 18,276,824.00	\$ 18,612,949.00	\$ 19,731,225.00



EXPENDITURE CHANGES
ADDITIONS (DELETIONS)

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2022	2021- 2022
FUND 1-3 OPERATIONS	\$ 18,276,824.00	\$ 18,612,949.00	\$ 18,612,949.00	
ADJUSTED TEACHER SALARY SCALE/OTHERS 3%			\$ 1,103,857.00	
HEALTH INSURANCE ADJUSTMENT (ALIGN W/COUNT)			\$ -	
NEW PERSONNEL:				
NES COMPUTER AIDE TO TEACHER (REASSIGNED)			\$ -	
KEYBOARDING/LITERACY COACH (REASSIGNED)			\$ -	
ATHLETIC DIRECTOR (12 MONTHS) (REASSIGNED)			\$ -	
GIFTED TEACHER (REMOVED)			\$ -	
REGIONAL PROGRAMS				
NN TECHNICAL CENTER			\$ 4,181.00	
NN ALTERNATIVE ED			\$ 2,350.00	
GOVERNOR'S SCHOOL (27 SLOTS)			\$ 7,888.00	
INSTRUCTIONAL REQUESTS:				
BAND UNIFORMS			\$ -	
TRANSPORTATION				
1 VANS (\$17,000 EACH) - 3 YR PROG]			\$ -	
SPECIALIZED BUS			\$ -	
TECHNOLOGY				
SWITCH UPGRADES			\$ -	
FUND 1-3 OPERATIONS	\$ 18,276,824.00	\$ 18,612,949.00	\$ 19,731,225.00	



REVENUE RECAPITULATION
SCHOOL BOARD BUDGET
2021-2022

CATEGORY	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	increase/ decrease	% OF BUDGET
FROM SALES TAX RECEIPTS	\$ 1,516,965	\$ 1,524,003	\$ 1,525,054	\$ 1,051	7.73%
FROM STATE REVENUE	\$ 3,311,200	\$ 3,534,006	\$ 3,731,231	\$ 197,225	18.91%
FROM FEDERAL FUNDS	\$ 952,874	\$ 979,156	\$ 979,156	\$ -	4.96%
FROM COUNTY FUNDS	\$ 12,299,734	\$ 12,299,734	\$ 13,299,734	\$ 1,000,000	67.40%
FROM OTHER FUNDS	\$ 196,050	\$ 276,050	\$ 196,050	\$ (80,000)	0.99%
FROM LOANS, BONDS, INTEREST	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL SCHOOL OPERATIONS FUND 1 & FUND 3(FEDERAL)	\$ 18,276,823	\$ 18,612,949	\$ 19,731,225	\$ 1,118,276	100.00%



EXPENDITURE RECAPITULATION
SCHOOL BOARD BUDGET
2021-2022

CATEGORY	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	increase/decrease	% OF BUDGET
INSTRUCTION	\$ 13,446,305	\$ 13,344,454	\$ 14,305,727	\$ 961,273	72.50%
ADMINISTRATION AND HEALTH	\$ 896,816	\$ 1,160,788	\$ 1,222,002	\$ 61,214	6.19%
PUPIL TRANSPORTATION	\$ 1,153,958	\$ 1,273,418	\$ 1,323,803	\$ 50,385	6.71%
OPERATION AND MAINTENANCE	\$ 1,844,078	\$ 1,859,927	\$ 1,880,793	\$ 20,866	9.53%
FACILITIES	\$ 47,000	\$ 47,000	\$ 47,000	\$ -	0.24%
OTHER (DEBT SERVICE, TRANSFERS)	\$ 42,090	\$ 7,859	\$ 7,859	\$ -	0.04%
TECHNOLOGY	\$ 846,576	\$ 919,502	\$ 944,041	\$ 24,539	4.78%
TOTAL SCHOOL OPERATIONS FUND 1 & FUND 3(FEDERAL)	\$ 18,276,823	\$ 18,612,948	\$ 19,731,225	\$ 1,118,276	100.00%

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



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Section 3 Revenue Detail



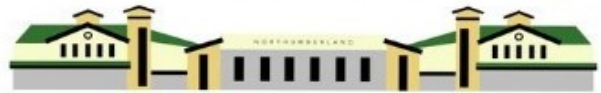
**CHART OF ACCOUNTS
REVENUE DETAIL
2021-2022**

FUND 1 - SCHOOL OPERATIONS

ACCOUNT NUMBER	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
GENERAL ASSEMBLY WORKSHEET					
<i>MARCH 9, 2021; 1200 ADM</i>					
REVENUE FROM OTHER FUNDS					
1-1502010	RENTS	\$ 6,000	\$ 6,000	\$ 2,000	\$ (4,000)
REVENUE FROM OTHER FUNDS					
<i>Rebates & Refunds</i>					
1-1803030	REBATES/REFUNDS OTHER	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
1-1803031	REBATES/REFUNDS BUS	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
1-1899050	SALE OF SUPPLIES	\$ 50	\$ 50	\$ 3,050	\$ 3,000
1-1899120	OTHER FUNDS (AR)	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
1-1899121	MEDICAID	\$ 20,000	\$ 20,000	\$ 21,000	\$ 1,000
1-1899122	E-RATE	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
REVENUE FROM OTHER FUNDS					
<i>Other Sources</i>					
1-1901020	FROM OTHER COUNTIES	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
REVENUE FROM OTHER FUNDS					
<i>Equity Accounts</i>					
1-1899122	NORTHERN NECK REGIONAL SPE	\$ -	\$ 80,000	\$ -	\$ (80,000)
TOTAL OTHER FUNDS		\$ 196,050	\$ 276,050	\$ 196,050	\$ (80,000)
REVENUE FROM SALES TAX					
<i>State Sales Tax</i>					
1-2403080	SALES TAX	\$1,516,965	\$1,524,003	\$ 1,525,054	\$ 1,051
1-2403120	SALES TAX 1/8 PERCENT	\$0	\$0	\$0	\$ -
TOTAL SALES TAX		\$1,516,965	\$1,524,003	\$1,525,054	\$1,051
REVENUE FROM STATE FUNDS					
<i>State SOQ Funds</i>					
1-2402020	BASIC SCHOOL AID	\$ 1,751,441	\$ 1,904,430	\$ 1,962,316	\$ 57,886
1-2402040	REMEDIAL SUMMER SCHOOL	\$ 21,502	\$ 12,889	\$ 8,330	\$ (4,559)
1-2402070	GIFTED AND TALENTED SOQ	\$ 17,089	\$ 17,996	\$ 18,342	\$ 346
1-2402080	REMEDIAL EDUCATION SOQ	\$ 74,508	\$ 78,906	\$ 78,906	\$ -
1-2402120	SPECIAL EDUCATION SOQ	\$ 223,866	\$ 210,763	\$ 210,763	\$ -
1-2402140	TEXTBOOK PAYMENTS	\$ 34,414	\$ 37,193	\$ 37,193	\$ -
1-2402170	VOCATIONAL SOQ PAYMENTS	\$ 60,837	\$ 53,642	\$ 53,642	\$ -
1-2402210	SOCIAL SECURITY INSTRUCTION	\$ 104,585	\$ 109,015	\$ 109,015	\$ -
1-2402230	TEACHER RETIREMENT INSTRUC	\$ 230,359	\$ 256,099	\$ 254,369	\$ (1,730)
1-2402410	GROUP LIFE	\$ 7,177	\$ 7,614	\$ 7,614	\$ -
1-2403090	ESL	\$ 8,138	\$ 9,530	\$ 7,864	\$ (1,666)
REVENUE FROM STATE FUNDS					
<i>Incentive Programs</i>					
1-2402110	COMPENSATION SUPPLEMENT	\$107,782	\$49,430	\$ 124,520	\$ 75,090
1-2402480	SPEICAL ED REGIONAL TUITION	\$90,016	\$-	\$ -	\$ -
1-2402650	AT-RISK	\$30,944	\$144,645	\$ 137,286	\$ (7,359)
	VIRGINIA PRESCHOOL INITIATIVE	\$ -	\$ 142,660	\$ 153,000	\$ 10,340
1-2404000	COMMUNITY PROVIDER ADD ON FUNDS	\$ -	\$ 15,000	\$ 15,000	\$ -
	ENROLLMENT LOSS	\$ -	\$ 11,701	\$ -	\$ (11,701)
	GF SUPPLEMENTAL PPA	\$ -	\$ 4,848	\$ -	\$ (4,848)
1-2402850	BONUS PAYMENT-COST	\$ -	\$ -	\$ -	\$ -
1-4104070	School Security Systems Grant	\$ -	\$ -	\$ -	\$ -
1-4104050	TECHNOLOGY VPSA	\$128,000	\$128,000	\$ 128,000	\$ -



NES



NMS

NHS

REVENUE FROM STATE FUNDS

Categorical Programs

1 -2402460	HOMEBOUND	\$	4,291	\$	7,472	\$	5,050	\$	(2,422)
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REVENUE FROM STATE FUNDS

Lottery Fund Accounts

1 -2402810	VIRGINIA PRESCHOOL INTIATIVE	\$	75,912	\$	-	\$	-	\$	-
	FOSER CARE	\$	-	\$	52	\$	-	\$	(52)
1-2402650	AT RISK (<i>SPLIT FUNDED</i>)	\$	77,639	\$	53,383		78903	\$	25,520
1 -2402280	EARLY INTERVENTION	\$	10,343	\$	15,379		14354	\$	(1,025)
1-24046620	MENTOR TEACHER PROGRAM	\$	1,032	\$	632		1351	\$	719
1 -2402750	PRIMARY CLASS SIZE	\$	100,724	\$	111,044		104364	\$	(6,680)
1 -2404050	SOL ALGEBRA READINESS	\$	9,554	\$	9,345		9297	\$	(48)
	SPECIAL ED REGIONAL TUITION	\$	-	\$	-		0	\$	-
1-2404450	PROJECT GRADUATION	\$	3,336	\$	3,366		3366	\$	-
1 -2402030	GED PREP PROGRAM(ISAEP)	\$	8,355	\$	8,386		8386	\$	-
1 -2402530	VOCATIONAL OCCUPATIONAL/T	\$	3,191	\$	3,263		0	\$	(3,263)
1-2402580	SALARY SUPPLEMENT	\$	-	\$	-		0	\$	-
1-2403160	SUPPLEMENT LOTTERY PER PUPI	\$	126,167	\$	127,323		200000	\$	72,677

TOTAL STATE FUNDS		\$	3,311,202	\$	3,534,006	\$	3,731,231	\$	197,225
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REVENUE FROM COUNTY FUNDS

County Operation Funds

County Operations	\$	12,020,386	\$	12,054,617		13054617	\$	1,000,000
County Capital Outlay	\$	245,117	\$	245,117		245117	\$	-
County Debt Service	\$	34,231	\$	-		0	\$	-

COUNTY		\$	12,299,734	\$	12,299,734	\$	13,299,734	\$	1,000,000
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TOTAL SCHOOL FUND 1		\$	17,323,951	\$	17,633,793	\$	18,752,069	\$	1,118,276
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FEDERAL - FUND 3

REVENUE FROM FEDERAL FUNDS

Federal Grant Funds

3 -84.0100	TITLE I - PART A	\$	477,228	\$	473,734	\$	473,734	\$	-
3 -84.0270	TITLE VI B FLOW THROUGH	\$	285,245	\$	317,883	\$	317,883	\$	-
3 -84.0480	VOC ED (Carl Perkins)	\$	30,676	\$	30,676	\$	30,676	\$	-
3 -84.1730	SPECIAL EDUCATION - PRESCHO	\$	-	\$	-	\$	-	\$	-
3 -84.1860	TITLE IV	\$	-	\$	-	\$	-	\$	-
3 -84.3180	TITLE V - INNOVATIVE PROGRAM	\$	-	\$	-	\$	-	\$	-
3 -84.3580	TITLE V - RURAL EDUCATION	\$	30,905	\$	21,911	\$	21,911	\$	-
3 -84.3670	TITLE II, PART A	\$	65,319	\$	71,452	\$	71,452	\$	-
3 -330226	TITLE II, PART D	\$	-	\$	-	\$	-	\$	-
3 -84.4100	AARA EDUCATION JOBS FUND	\$	-	\$	-	\$	-	\$	-

REVENUE FROM FEDERAL FUNDS

Paid Directly to Locality

3-2402340	From Other Agencies JROTC	\$	63,500	\$	63,500	\$	63,500		
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TOTAL FEDERAL FUNDS 3		\$	952,873	\$	979,156	\$	979,156	\$	-
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TOTAL SCHOOL BUDGET (FUND 1 & 3)	\$	18,276,824	\$	18,612,949	\$	19,731,225	\$	1,118,276
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NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



NES



NMS

NHS

Section 4 Expenditure Detail

**CHART OF ACCOUNTS
EXPENDITURE DETAIL
2021-2022**

FUND 1 - SCHOOL OPERATIONS

SCH	GRANT	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
REGULAR ELEMENTARY							
<i>Classroom Instruction - Elementary</i>							
NES		1-000-2-331-01-61100-1120	TEACHERS SALARIES (NES)	\$ 1,714,601	\$ 1,739,202	\$ 1,912,244	\$ 173,042
NES		1-000-2-331-01-61100-1151	PARAPROFESSIONAL SALARIES (NES)	\$ 330,400	\$ 353,477	\$ 371,030	\$ 17,553
NES		1-000-2-331-01-61100-1620	SUPPLEMENTAL SALARIES NES	\$ 16,716	\$ 17,050	\$ 17,562	\$ 512
NES		1-000-2-331-10-61100-1121	AFTER SCHOOL REMEDIATION NES	\$ 10,000	\$ 10,000	\$ 10,400	\$ 400
NES		1-000-2-331-01-61100-2100	FICA	\$ 152,676	\$ 150,204	\$ 164,670	\$ 14,466
NES		1-000-2-331-10-61100-2100	FICA REMEDIATION	\$ 765	\$ 765	\$ 796	\$ 31
NES		1-000-2-331-01-61100-2100	FICA SUPPLEMENTAL	\$ 1,279	\$ 1,304	\$ 1,343	\$ 39
NES		1-000-2-331-01-61100-2210	VSRS	\$ 320,109	\$ 341,913	\$ 359,466	\$ 17,553
NES		1-000-2-331-01-61100-2220	VSRS Hybrid		\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-2300	BLUE CROSS	\$ 345,268	\$ 345,268	\$ 360,479	\$ 15,211
NES		1-000-2-331-01-61100-2400	GROUP LIFE	\$ 26,470	\$ 27,567	\$ 30,101	\$ 2,534
NES		1-000-2-331-01-61100-2510	DISABILITY INSURANCE	\$ 1,992	\$ 1,863	\$ 2,022	\$ 159
NES		1-000-2-331-01-61100-2600	UNEMPLOYMENT	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
NES		1-000-2-331-01-61100-2700	WORKMAN'S COMP	\$ 16,600	\$ 16,600	\$ 16,600	\$ -
NES		1-000-2-331-01-61100-2750	RETIREE HEALTH CARE	\$ 24,351	\$ 24,893	\$ 27,181	\$ 2,288
NES		1-000-2-331-01-61100-2815	UNUSED LEAVE - ELEM.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
NES		1-000-2-331-01-61100-3000	PURCHASED SERVICES/ELEM.	\$ 6,800	\$ 6,800	\$ 6,800	\$ -
NES		1-000-2-331-01-61100-3120	PURCHASED SERVICES - TESTING EL	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
NES		1-000-2-331-01-61100-3010	PURCHASED SERVICES -PBIS	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-4020	INTERNAL SERVICE -	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-5501	TRAVEL - MILEAGE/CONFERENCES	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
NES		1-000-2-331-01-61100-5504	TRAVEL/CONFERENCES	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-5505	TRAVEL/CONFERENCES VTSS	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-6012	TEXTBOOKS K-7	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
NES		1-000-2-331-01-61100-6020	MATERIALS SUPPLIES TITLE PROGR	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-6030	INSTRUCTIONAL SUPPLIES NES/ADM	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
NES		1-000-2-331-01-61100-6031	INSTRUCTIONAL SUPPLIES - NES/POS	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
NES		1-000-2-331-01-61100-6032	INSTRUCTIONAL SUPPLIES NES/REG	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
NES		1-000-2-331-01-61100-6033	INSTRUCTIONAL SUPPLIES - Choral	\$ 900	\$ 900	\$ 900	\$ -
NES		1-000-2-331-01-61100-6034	INST. SUPPLIES - ART NES	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
NES		1-000-2-331-01-61100-6000	OTHER USES OF FUNDS	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-6090	INSTRUCTIONAL SUPPLIES -VTSS	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61100-6091	MATERIALS -READING PARTNER/AF	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NES		1-000-2-331-01-61100-8401	NON CAPITALIZED OUTLAY-REPLAC	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
NES		1-000-2-331-01-61100-8402	NON CAPITALIZED OUTLAY-ADDITIO	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
TOTAL CLASSROOM INST - ELEM				\$ 3,061,527	\$ 3,130,406	\$ 3,374,194	\$ 243,788
<i>Instructional Support Student - Elementary</i>							
NES		1-000-2-331-01-61210-1120	SCHOOL COUNSELOR	\$ 88,544	\$ 129,816	\$ 114,876	\$ (14,940)
NES		1-000-2-331-01-61210-1150	ADMINISTRATIVE ASSISTANT - NES	\$ 37,908	\$ 38,666	\$ 32,953	\$ (5,713)
NES		1-000-2-331-01-61210-2100	FICA	\$ 8,667	\$ 12,124	\$ 10,544	\$ (1,580)
NES		1-000-2-331-10-61210-2210	VSRS	\$ 18,490	\$ 26,340	\$ 22,907	\$ (3,433)
NES		1-000-2-331-01-61210-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61210-2300	BLUE CROSS	\$ 19,618	\$ 19,618	\$ 24,048	\$ 4,430
NES		1-000-2-331-01-61210-2400	GROUP LIFE	\$ 1,470	\$ 2,124	\$ 1,847	\$ (277)
NES		1-000-2-331-01-61210-2510	DISABILITY INSURANCE	\$ 46	\$ 46	\$ 288	\$ 242
NES		1-000-2-331-01-61210-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61210-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61210-2750	RETIREE HEALTH CARE CREDIT	\$ 1,374	\$ 1,918	\$ 1,668	\$ (250)
NES		1-000-2-331-01-61210-3120	PURCHASED SERVICES - PRINTING	\$ 500	\$ 500	\$ 500	\$ -
NES		1-000-2-331-01-61210-5504	TRAVEL/CONFERENCES - ELEM. GUI	\$ 600	\$ 600	\$ 600	\$ -
NES		1-000-2-331-01-61210-6000	MATERIALS & SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
TOTAL SCHOOL COUNSELOR NES				\$ 177,717	\$ 232,252	\$ 210,731	\$ (21,521)

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
SCH	GRANT	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
<i>Media (Library) Services - Elementary</i>							
NES		1-000-2-331-01-61320-1122	LIBRARIANS NES	\$ 62,234	\$ 63,439	\$ 70,674	\$ 7,235
NES		1-000-2-331-01-61320-2100	FICA	\$ 4,761	\$ 4,852	\$ 5,407	\$ 555
NES		1-000-2-331-01-61320-2210	VSRS	\$ 10,157	\$ 10,544	\$ 11,746	\$ 1,202
NES		1-000-2-331-10-61320-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61320-2300	BLUE CROSS	\$ 7,847	\$ 7,847	\$ 8,016	\$ 169
NES		1-000-2-331-01-61320-2400	GROUP LIFE	\$ 815	\$ 850	\$ 947	\$ 97
NES		1-000-2-331-01-61320-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61320-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61320-2750	RETIREE HEALTH CARE CREDIT	\$ 747	\$ 768	\$ 855	\$ 87
NES		1-000-2-331-01-61320-3301	PURCHASED SERVICES - SOFTWARE	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61320-3302	PURCHASED SERVICES - EQUIP REPA	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61320-5501	TRAVEL/CONFERENCES - LIBRARIAN	\$ 400	\$ 400	\$ 400	\$ -
NES		1-000-2-331-01-61320-5801	DUES - ELEM.	\$ 500	\$ 500	\$ 500	\$ -
NES		1-000-2-331-01-61320-6011	LIBRARY MATERIALS AND SUPPLIES	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
TOTAL LIBRARIANS - NES				\$ 92,461	\$ 94,200	\$ 103,545	\$ 9,345
<i>Office of the Principal- Elementary</i>							
NES		1-000-2-331-01-61410-1126	PRINCIPALS SALARIES	\$ 79,954	\$ 81,553	\$ 84,000	\$ 2,447
NES		1-000-2-331-01-61410-1127	ASSISTANT PRINCIPAL - ELEM	\$ 73,706	\$ 75,180	\$ 77,435	\$ 2,255
NES		1-000-2-331-01-61410-1150	ADMINISTRATIVE ASSISTANTS	\$ 67,477	\$ 75,438	\$ 77,722	\$ 2,284
NES		1-000-2-331-01-61410-2100	FICA	\$ 16,917	\$ 9,254	\$ 18,295	\$ 9,041
NES		1-000-2-331-01-61410-2210	VSRS	\$ 36,090	\$ 31,796	\$ 39,748	\$ 7,952
NES		1-000-2-331-01-61410-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61410-2300	BLUE CROSS	\$ 31,388	\$ 23,588	\$ 32,064	\$ 8,476
NES		1-000-2-331-01-61410-2400	GROUP LIFE	\$ 2,897	\$ 3,023	\$ 3,205	\$ 182
NES		1-000-2-331-01-61410-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61410-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61410-2750	RETIREE HEALTH CARE CREDIT	\$ 2,654	\$ 2,730	\$ 2,894	\$ 164
NES		1-000-2-331-01-61410-3202	PURCHASE SERVICES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NES		1-000-2-331-01-61410-5501	PRINCIPAL'S TRAVEL - NES	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
NES		1-000-2-331-01-61410-5504	TRAVEL/CONFERENCES - NES	\$ -	\$ -	\$ -	\$ -
NES		1-000-2-331-01-61410-5801	MISC. - DUES & MEMBERSHIPS ELEM	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NES		1-000-2-331-01-61410-5804	MISCELLANEOUS - ELEM.	\$ -	\$ -	\$ -	\$ -
TOTAL PRINCIPAL - ELEM				\$ 314,183	\$ 305,662	\$ 338,462	\$ 32,800

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Special Education Instruction- Elementary</i>						
NES	1-000-2-331-02-61100-1120	TEACHER SALARY - NES	\$ 290,078	\$ 308,338	\$ 337,833	\$ 29,495
NES	1-000-2-331-02-61100-1150	AIDE - NES INCLUSION	\$ -	\$ 91,784	\$ 94,138	\$ 2,354
NES	1-000-2-331-02-61100-2100	FICA	\$ 22,191	\$ 30,610	\$ 33,046	\$ 2,436
NES	1-000-2-331-02-61100-2210	VSRS	\$ 47,341	\$ 66,500	\$ 71,794	\$ 5,294
NES	1-000-2-331-02-61100-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-02-61100-2300	BLUE CROSS	\$ 39,235	\$ 39,235	\$ 40,080	\$ 845
NES	1-000-2-331-02-61100-2400	GROUP LIFE	\$ 3,800	\$ 5,362	\$ 5,666	\$ 304
NES	1-000-2-331-02-61100-2500	DISABILITY INSURANCE	\$ -	\$ 494	\$ 619	\$ 125
NES	1-000-2-331-02-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 3,481	\$ 4,841	\$ 5,349	\$ 508
NES	1-000-2-331-02-61100-3000	PURCHASE SERVICES SPED SEC	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
NES	1-000-2-331-02-61100-5501	TRAVEL MILEAGE & CONFERENCES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NES	1-000-2-331-02-61100-6000	MATERIALS & SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -
		TOTAL SPECIAL EDUCATION ELEM	\$ 410,426	\$ 551,464	\$ 592,824	\$ 41,360
<i>Gifted Education Instruction- Elementary</i>						
NES	1-000-2-331-04-61100-1120	GIFTED - TEACHER SALARY	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-1620	GIFTED - SUPPLEMENTS	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2100	FICA	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2210	VSRS	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2220	VRS HYBRID	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2300	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2400	GROUP LIFE	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-2750	RHCC	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-5501	TRAVEL/CONFERENCE	\$ 208	\$ 208	\$ 208	\$ -
NES	1-000-2-331-04-61100-6000	ATAG ELEM. K-7	\$ 1,340	\$ 1,340	\$ 1,340	\$ -
NES	1-000-2-331-04-61100-6001	NN GOVERNOR SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -
NES	1-000-2-331-04-61100-9000	PROGRAMS - GIFTED	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
		TOTAL GIFTED - ELEM	\$ 3,048	\$ 3,048	\$ 3,048	\$ -
		TOTAL NES INSTRUCTION	\$ 4,059,362	\$ 4,317,032	\$ 4,622,803	\$ 305,771

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
SCH	GRANT	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
REGULAR ELEMENTARY							
<i>Classroom Instruction - Elem-NMS</i>							
NMS		1-000-2-210-01-61100-1121	TEACHERS SALARIES (NMS grades 6-7	\$ 643,922	\$ 607,953	\$ 720,347	\$ 112,394
NMS		1-000-2-210-01-61100-1620	SUPPLEMENTAL SALARIES NMS	\$ -	\$ -	\$ 1,273	\$ 1,273
NMS		1-000-2-210-10-61100-1120	AFTER SCHOOL REMEDIATION NMS	\$ 6,667	\$ 10,400	\$ 10,400	\$ -
NMS		1-000-2-210-01-61100-2100	FICA	\$ 49,260	\$ 46,508	\$ 50,627	\$ 4,119
NMS		1-000-2-210-10-61100-2100	FICA REMEDIATION	\$ 650	\$ 796	\$ 796	\$ -
NMS		1-000-2-210-01-61100-2210	VSRS	\$ 105,088	\$ 101,041	\$ 109,990	\$ 8,949
NMS		1-000-2-210-01-61100-2220	VSRS Hybrid		\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-2300	BLUE CROSS	\$ 102,011	\$ 102,011	\$ 104,208	\$ 2,197
NMS		1-000-2-210-01-61100-2400	GROUP LIFE	\$ 8,435	\$ 8,147	\$ 8,869	\$ 722
NMS		1-000-2-210-01-61100-2510	DISABILITY INSURANCE	\$ 593	\$ 764	\$ 660	\$ (104)
NMS		1-000-2-210-01-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-2750	RETIREE HEALTH CARE	\$ 7,727	\$ 7,355	\$ 8,006	\$ 651
NMS		1-000-2-210-01-61100-2815	UNUSED LEAVE - ELEM.	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NMS		1-000-2-210-01-61100-3000	PURCHASED SERVICES/ELEM.	\$ 300	\$ 300	\$ 300	\$ -
NMS		1-000-2-210-01-61100-3120	PURCHASED SERVICES - TESTING EL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS		1-000-2-210-01-61100-3010	PURCHASED SERVICES -PBIS	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-5501	TRAVEL - MILEAGE/CONFERENCES (\$ 1,500	\$ 1,500	\$ 1,500	\$ -
NMS		1-000-2-210-01-61100-5504	TRAVEL/CONFERENCES	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-5505	TRAVEL - MILEAGE/CONFERENCES F	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-6012	TEXTBOOKS K-7	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
NMS		1-000-2-210-01-61100-6033	INSTRUCTIONAL SUPPLIES - Choral	\$ 100	\$ 100	\$ 100	\$ -
NEW ACCOUNT CODE							
<i>Gifted Instruction - Elem-NMS</i>							
NMS		1-000-2-210-01-61100-6034	INST. SUPPLIES - ART NES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS		1-000-2-210-01-61100-6060	INSTRUCTIONAL SUPPLIES -VTTS	\$ -	\$ -	\$ -	\$ -
NMS		1-000-2-210-01-61100-8102	NONCAPITALIZED OUTLAY REPLACI	\$ 500	\$ 500	\$ 500	\$ -
NMS		1-000-2-210-01-61100-8202	NONCAPITALIZED OUTLAY ADDITIO	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
TOTAL CLASSROOM INST - ELEM -				\$ 939,753	\$ 900,375	\$ 1,030,575	\$ 130,200

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
		<u>REGULAR SECONDARY</u>				
		<i>Classroom Instruction - Sec - NMS</i>				
NMS	1-000-3-210-01-61100-1121	TEACHERS SALARIES SEC	\$ 435,326	\$ 456,445	\$ 430,647	\$ (25,798)
NMS	1-000-3-210-01-61100-1151	AIDES SALARIES	\$ 70,918	\$ 79,862	\$ 82,349	\$ 2,487
NMS	1-000-3-210-01-61100-1620	SUPPLEMENTAL SALARIES	\$ 1,212	\$ 1,236	\$ 1,273	\$ 37
NMS	1-000-3-210-10-61100-1120	AFTER SCHOOL -REMEDIATION-NMS	\$ 3,333	\$ 10,400	\$ 10,400	\$ -
NMS	1-000-3-210-01-61100-2100	FICA	\$ 38,728	\$ 40,106	\$ 39,244	\$ (862)
		FICA SUPPLEMENTAL		\$ 95	\$ 97	\$ 2
NMS	1-000-3-210-10-61100-2100	FICA REMEDIATION	\$ 254	\$ 796	\$ 796	\$ -
NMS	1-000-3-210-01-61100-2210	VSRS	\$ 82,619	\$ 87,131	\$ 85,260	\$ (1,871)
NMS	1-000-3-210-01-61100-2220	VSRS HYBRID		\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61100-2300	BLUE CROSS	\$ 86,317	\$ 86,317	\$ 88,176	\$ 1,859
NMS	1-000-3-210-01-61100-2400	GROUP LIFE	\$ 6,631	\$ 7,025	\$ 6,874	\$ (151)
NMS	1-000-3-210-01-61100-2500	DISABILITY INSURANCE	\$ 258	\$ 355	\$ 351	\$ (4)
NMS	1-000-3-210-01-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61100-2700	WORKMAN'S COMPENSATION	\$ 4,951	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 6,071	\$ 6,342	\$ 6,207	\$ (135)
NMS	1-000-3-210-01-61100-2815	UNUSED LEAVE - SEC.	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NMS	1-000-3-210-01-61100-3110	PURCHASED SERVICES - OTHER	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
NMS	1-000-3-210-01-61100-3120	PURCHASED SERVICES - TESTING SE	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS	1-000-3-210-01-61100-5501	TRAVEL (LODGING/MEALS/MILEAGE)	\$ 2,000	\$ 2,000	\$ 1,300	\$ (700)
NMS	1-000-3-210-01-61100-6012	TEXTBOOKS 8-9	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
NMS	1-000-3-210-01-61100-6038	MATERIALS - ART NMS	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NMS	1-000-3-210-01-61100-6039	MATERIALS - MUSIC NMS	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NMS	1-000-3-210-01-61100-6040	INSTRUCTIONAL SUPPLIES NMS/ADM	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
NMS	1-000-3-210-01-61100-6041	INSTRUCTIONAL SUPPLIES NMS/POS	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
NMS	1-000-3-210-01-61100-6042	INSTRUCTIONAL SUPPLIES - NMS/RE	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
NMS	1-000-3-210-01-61100-8401	NON CAPITALIZED OUTLAY-REPLAC	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS	1-000-3-210-01-61100-8402	NON CAPITALIZED OUTLAY ADDITIN	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
NMS	1-000-3-210-01-61100-9000	PROJECTS - JRBETA	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		TOTAL CLASSROOM INST - SEC -NM	\$ 795,718	\$ 835,210	\$ 810,075	\$ (25,135)
		TOTAL CLASSROOM INST - NMS	\$ 1,735,471	\$ 1,735,585	\$ 1,840,650	\$ 105,065
		<i>Instructional Support Student - Secondary</i>				
NMS	1-000-3-210-01-61210-1120	GUIDANCE SERVICES SALARIES- NM	\$ 87,800	\$ 138,772	\$ 133,787	\$ (4,985)
NMS	1-000-3-210-01-61210-1150	GUIDANCE CLERICAL SALARIES	\$ 31,563	\$ 32,194	\$ 34,739	\$ 2,545
NMS	1-000-3-210-01-61210-2100	FICA	\$ 8,125	\$ 11,549	\$ 12,892	\$ 1,343
NMS	1-000-3-210-01-61210-2210	VSRS	\$ 17,333	\$ 25,091	\$ 28,009	\$ 2,918
NMS	1-000-3-210-01-61210-2220	VSRSHybrid ADMIN ASST		\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61210-2300	BLUE CROSS	\$ 19,618	\$ 19,618	\$ 24,048	\$ 4,430
NMS	1-000-3-210-01-61210-2400	GROUP LIFE	\$ 1,391	\$ 2,023	\$ 2,258	\$ 235
NMS	1-000-3-210-01-61210-2500	DISABILITY INSURANCE	\$ 157	\$ 133	\$ 122	\$ (11)
NMS	1-000-3-210-01-61210-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61210-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61210-2750	RETIREE HEALTH CARE CREDIT	\$ 1,275	\$ 1,827	\$ 2,039	\$ 212
NMS	1-000-3-210-01-61210-3120	PURCHASED SERVICES - NMS	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61210-5504	TRAVEL -MILEAGE/CONFERENCES	\$ 100	\$ 100	\$ 800	\$ 700
NMS	1-000-3-210-01-61210-6000	MATERIALS & SUPPLIES	\$ 250	\$ 250	\$ 250	\$ -
		TOTAL GUIDANCE NMS	\$ 167,612	\$ 231,557	\$ 238,944	\$ 7,387

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Media (Library) Services - NMS</i>						
NMS	1-000-3-210-01-61320-1122	LIBRARIANS NMS	\$ 31,494	\$ 48,409	\$ 25,575	\$ (22,834)
NMS	1-000-3-210-01-61320-1151	LIBRARY PARAPROFESSIONAL	\$ 12,665	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-2100	FICA	\$ 3,378	\$ 2,557	\$ 1,957	\$ (600)
NMS	1-000-3-210-01-61320-2210	VSRS	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-2220	VSRS Hybrid	\$ 7,207	\$ 5,553	\$ 4,251	\$ (1,302)
NMS	1-000-3-210-01-61320-2300	BLUE CROSS	\$ 7,847	\$ 7,847	\$ 8,016	\$ 169
NMS	1-000-3-210-01-61320-2400	GROUP LIFE	\$ 578	\$ 448	\$ 343	\$ (105)
NMS	1-000-3-210-01-61320-2500	DISABILITY INSURANCE	\$ 155	\$ 116	\$ 90	\$ (26)
NMS	1-000-3-210-01-61320-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-2750	RETIREE HEALTH CARE CREDIT	\$ 530	\$ 404	\$ 309	\$ (95)
NMS	1-000-3-210-01-61320-3310	PURCHASED SERVICES - SOFTWARE	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-3302	PURCHASED SERVICES - EQUIP REPA	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-5504	TRAVEL/CONFERENCES - LIBRARIAN	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-5801	DUES NMS	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-6013	MATERIALS/SUPPLIES - NMS	\$ 1,850	\$ 1,850	\$ 1,850	\$ -
NMS	1-000-3-210-01-61320-6016	MATERIALS AND SUPPLIES -TITLE V	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-6017	MATERIALS SUPPLIES PROF LIBRAR	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61320-8203	CAP. OUTLAY ADDITIONS	\$ -	\$ -	\$ -	\$ -
		TOTAL LIBRARIANS - NMS	\$ 65,704	\$ 67,184	\$ 42,391	\$ (24,793)
<i>Office of the Principal- Secondary</i>						
NMS	1-000-3-210-01-61410-1126	PRINCIPAL-NMS	\$ 79,954	\$ 81,553	\$ 82,472	\$ 919
NMS	1-000-3-210-01-61410-1127	ASSISTANT PRINCIPAL - NMS	\$ 66,733	\$ 68,068	\$ 68,389	\$ 321
NMS	1-000-3-210-01-61410-1150	ADMINISTRATIVE ASSISTANTS NMS	\$ 75,816	\$ 77,332	\$ 79,652	\$ 2,320
NMS	1-000-3-210-01-61410-2100	FICA	\$ 17,021	\$ 17,362	\$ 17,634	\$ 272
NMS	1-000-3-210-01-61410-2210	VSRS	\$ 36,313	\$ 37,720	\$ 38,311	\$ 591
NMS	1-000-3-210-01-61410-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61410-2300	BLUE CROSS	\$ 31,388	\$ 31,388	\$ 32,064	\$ 676
NMS	1-000-3-210-01-61410-2400	GROUP LIFE	\$ 2,915	\$ 3,041	\$ 3,089	\$ 48
NMS	1-000-3-210-01-61410-2500	DISABILITY INSURANCE	\$ 133	\$ 135	\$ 139	\$ 4
NMS	1-000-3-210-01-61410-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61410-2750	RETIREE HEALTH CARE CREDIT	\$ 2,670	\$ 2,746	\$ 2,789	\$ 43
NMS	1-000-3-210-01-61410-3201	PURCHASE SERVICES - TEMP HELP	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61410-3202	PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-01-61410-5501	TRAVEL - MILEAGE & CONFERENCES	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
NMS	1-000-3-210-01-61410-5801	MISC. - DUES & MEMBERSHIPS NMS	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS	1-000-3-210-01-61410-5804	MISCELLANEOUS - NMS	\$ 500	\$ 500	\$ 500	\$ -
		TOTAL PRINCIPAL - NMS	\$ 315,943	\$ 322,345	\$ 327,540	\$ 5,195

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Special Education Instruction- Secondary</i>						
NMS	1-000-3-210-02-61100-1121	TEACHER - NMS	\$ 146,590	\$ 149,481	\$ 166,373	\$ 16,892
NMS	1-000-3-210-02-61100-1151	PARAPROFESSIONAL NMS	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-02-61100-2100	FICA	\$ 11,214	\$ 11,434	\$ 12,728	\$ 1,294
NMS	1-000-3-210-02-61100-2210	VSRS	\$ 23,923	\$ 24,844	\$ 27,651	\$ 2,807
NMS	1-000-3-210-02-61100-2220	VSRS Hybrid		\$ -		\$ -
NMS	1-000-3-210-02-61100-2300	BLUE CROSS	\$ 7,847	\$ 23,184	\$ 24,048	\$ 864
NMS	1-000-3-210-02-61100-2400	GROUP LIFE	\$ 1,920	\$ 2,003	\$ 2,229	\$ 226
NMS	1-000-3-210-02-61100-2500	DISABILITY INSURANCE	\$ 149	\$ 152	\$ 168	\$ 16
NMS	1-000-3-210-02-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NMS	1-000-3-210-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 1,759	\$ 1,809	\$ 2,013	\$ 204
NMS	1-000-3-210-02-61100-3000	PURCHASE SERVICES SPED SEC	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
NMS	1-000-3-210-02-61100-5504	TRAVEL MILEAGE & CONFERENCES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS	1-000-3-210-02-61100-6000	MATERIALS & SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
		TOTAL SPECIAL EDUCATION NMS	\$ 199,902	\$ 219,407	\$ 241,710	\$ 22,303
<i>Gifted Education - NMS Secondary</i>						
NMS	1-000-3-210-04-61100-5504	TRAVEL/CONFERENCE	\$ 208	\$ 208	\$ 208	\$ -
NMS	1-000-3-210-04-61100-6000	ATAG NMS	\$ 660	\$ 660	\$ 660	\$ -
NMS	1-000-3-210-04-61100-6001	NN GOVERNOR SUMMER SCHOOL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
NMS	1-000-3-210-04-61100-9000	PROGRAMS - GIFTED-NMS	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
		TOTAL GIFTED - NMS	\$ 3,368	\$ 3,368	\$ 3,368	\$ -
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Athletics - Middle School</i>						
NMS	1-000-3-210-05-61100-1620	ATHLETICS - SUPPLEMENTS NMS	\$ 8,448	\$ 8,617	\$ 8,876	\$ 259
NMS	1-000-3-210-05-61100-2100	ATHLETICS - FICA NMS	\$ 646	\$ 659	\$ 679	\$ 20
NMS	1-000-3-210-05-61100-3000	ATHLETICS - PURCHASED SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
NMS	1-000-3-210-05-61100-6000	ATHLETICS - MATERIALS/SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		TOTAL ATHLETICS - MIDDLE SCHOOL	\$ 13,094	\$ 13,276	\$ 13,555	\$ 279
		TOTAL NMS INSTRUCTION	\$ 2,501,094	\$ 2,592,722	\$ 2,708,158	\$ 115,436

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
REGULAR SECONDARY						
<i>Classroom Instruction - NHS</i>						
NHS	1-000-3-040-01-61100-1120	TEACHERS SALARIES (NHS)	\$ 1,163,020	\$ 1,195,034	\$ 1,420,214	\$ 225,180
NHS	1-000-3-040-01-61100-1151	PARAPROFESSIONAL SALRIES (NHS)	\$ 49,434	\$ 50,664	\$ 24,144	\$ (26,520)
NHS	1-000-3-040-01-61100-1620	SUPPLEMENTAL SALARIES	\$ 51,721	\$ 52,755	\$ 54,338	\$ 1,583
NHS	1-000-2-040-10-61100-1120	AFTER SCHOOL SEC NHS	\$ 10,000	\$ 10,712	\$ 10,300	\$ (412)
NHS	1-000-3-040-01-61100-1655	DRIVER'S ED	\$ 25,000	\$ 25,500	\$ 26,265	\$ 765
NHS	1-000-3-040-01-61100-1656	SUPPL SALARIES-PROJ GRAD	\$ 6,680	\$ 6,814	\$ 7,018	\$ 204
NHS	1-000-3-040-01-61100-2100	FICA	\$ 88,987	\$ 95,477	\$ 108,551	\$ 13,074
NHS	1-000-3-040-01-61100-2100	FICA SUPPLEEMTAL		\$ 4,036	\$ 4,157	\$ 121
NHS	1-000-3-040-01-61100-2100	FICA PROJ GRAD		\$ 521	\$ 537	\$ 16
NHS	1-000-3-040-01-61100-2100	FICA DRIVERS ED		\$ 1,951	\$ 2,009	\$ 58
NHS	1-000-2-040-10-61100-2100	FICA REMEDIATION	\$ 765	\$ 820	\$ 788	\$ (32)
NHS	1-000-3-040-01-61100-2210	VSRS	\$ 197,284	\$ 202,935	\$ 234,803	\$ 31,868
NHS	1-000-3-040-01-61100-2220	VSRS HYBRID	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-01-61100-2300	BLUE CROSS	\$ 195,372	\$ 195,372	\$ 200,400	\$ 5,028
NHS	1-000-3-040-01-61100-2400	GROUP LIFE	\$ 15,836	\$ 16,362	\$ 18,931	\$ 2,569
NHS	1-000-3-040-01-61100-2510	DISABILITY INSURANCE	\$ 1,609	\$ 1,556	\$ 1,786	\$ 230
NHS	1-000-3-040-01-61100-2600	UNEMPLOYMENT	\$ 987	\$ 987	\$ 987	\$ -
NHS	1-000-3-040-01-61100-2700	WORKMAN'S COMPENSATION	\$ 11,649	\$ 11,649	\$ 11,649	\$ -
NHS	1-000-3-040-01-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 14,506	\$ 14,774	\$ 17,095	\$ 2,321
NHS	1-000-3-040-01-61100-2815	UNUSED LEAVE - SEC.	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
NHS	1-000-3-040-01-61100-3000	PURCHASED SERVICES DUAL ENROL	\$ 26,000	\$ 26,000	\$ 26,000	\$ -
NHS	1-000-3-040-01-61100-3110	PURCHASED SERVICES - OTHER	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
NHS	1-000-3-040-01-61100-3120	PURCHASED SERVICES - TESTING NH	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
NHS	1-000-3-040-01-61100-5501	TRAVEL MILEAGE & CONFERENCES	\$ 5,750	\$ 5,750	\$ 4,950	\$ (800)
NHS	1-000-3-040-01-61100-5504	TRAVEL/CONFERENCES	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-01-61100-6012	TEXTBOOKS 9-12	\$ 46,060	\$ 46,060	\$ 46,060	\$ -
NHS	1-000-3-040-01-61100-6043	MATERIALS - MUSIC NHS	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
NHS	1-000-3-040-01-61100-6045	MATERIALS - ART NHS	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
NHS	1-000-3-040-01-61100-6050	INSTRUCTIONAL SUPPLIES - NHS/AD	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
NHS	1-000-3-040-01-61100-6051	INSTRUCTIONAL SUPPLIES - NHS/PO	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
NHS	1-000-3-040-01-61100-6052	INSTRUCTIONAL SUPPLIES - NHS/RE	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
NHS	1-000-3-040-01-61100-8401	NON CAPITALIZED OUTLAY REPLAC	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
NHS	1-000-3-040-01-61100-8402	NON CAPITALIZED OUTLAY ADDITIO	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
NHS	1-000-3-040-01-61100-9005	PROJECTS - BETA	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		TOTAL CLASSROOM INST - SEC -NH	\$ 1,991,860	\$ 2,046,929	\$ 2,302,181	\$ 255,252
NHS	1-000-3-040-01-61210-1120	GUIDANCE SERVICES SALARIES	\$ 102,220	\$ 104,184	\$ 121,933	\$ 17,749
NHS	1-000-3-040-01-61210-1150	GUIDANCE ADMINSTRATIVE ASST.	\$ 37,238	\$ 37,952	\$ 39,047	\$ 1,095
NHS	1-000-3-040-01-61210-2100	FICA	\$ 10,669	\$ 10,819	\$ 12,315	\$ 1,496
NHS	1-000-3-040-01-61210-2210	VSRS	\$ 22,760	\$ 23,393	\$ 26,755	\$ 3,362
NHS	1-000-3-040-01-61210-2220	VSRSHybrid	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-01-61210-2300	BLUE CROSS	\$ 15,694	\$ 15,694	\$ 16,032	\$ 338
NHS	1-000-3-040-01-61210-2400	GROUP LIFE	\$ 1,827	\$ 1,884	\$ 2,157	\$ 273
NHS	1-000-3-040-01-61210-2500	DISABILITY INSURANCE	\$ 358	\$ 365	\$ 563	\$ 198
NHS	1-000-3-040-01-61210-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-01-61210-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-01-61210-2750	RETIREE HEALTH CARE CREDIT	\$ 1,673	\$ 1,707	\$ 1,948	\$ 241
NHS	1-000-3-040-01-61210-3120	PURCHASED SERVICES -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
NHS	1-000-3-040-01-61210-5501	TRAVEL/CONFERENCES - NHS. GUID.	\$ 100	\$ 100	\$ 900	\$ 800
NHS	1-000-3-040-01-61210-6000	MATERIALS & SUPPLIES	\$ 250	\$ 250	\$ 250	\$ -
		TOTAL GUIDANCE NHS	\$ 194,289	\$ 197,848	\$ 223,401	\$ 25,553

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)		
<i>Media (Library) Services - SECONDARY</i>							
NHS	1-000-3-040-01-61320-1122	LIBRARIANS NHS	\$ 31,494	\$ 33,409	\$ 25,575	\$ (7,834)	
NHS	1-000-3-040-01-61320-1150	LIBRARY PARAPROFESSIONAL	\$ 12,665	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-2100	FICA	\$ 3,378	\$ 2,557	\$ 1,957	\$ (600)	
NHS	1-000-3-040-01-61320-2210	VSRS	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-2220	VSRS Hybrid	\$ 7,207	\$ 5,553	\$ 4,251	\$ (1,302)	
NHS	1-000-3-040-01-61320-2300	BLUE CROSS	\$ 7,847	\$ -	\$ 8,016	\$ 8,016	
NHS	1-000-3-040-01-61320-2400	GROUP LIFE	\$ 578	\$ 448	\$ 343	\$ (105)	
NHS	1-000-3-040-01-61320-2510	DISABILITY INSURANCE	\$ 155	\$ 117	\$ 90	\$ (27)	
NHS	1-000-3-040-01-61320-2600	UNEMPLOYMENT	\$ -	\$ 162	\$ 163	\$ 1	
NHS	1-000-3-040-01-61320-2750	RETIREE HEALTH CARE CREDIT	\$ 530	\$ 404	\$ 309	\$ (95)	
NHS	1-000-3-040-01-61320-3301	PURCHASED SERVICES - SOFTWARE	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-3302	PURCHASED SERVICES - EQUIP REPA	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-5504	TRAVEL MILEAGE/CONFERENCE	\$ 900	\$ 900	\$ 900	\$ -	
NHS	1-000-3-040-01-61320-5801	DUES	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-6014	LIBRARY MATERIALS AND SUPPLIES	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	
NHS	1-000-3-040-01-61320-6016	MATERIALS AND SUPPLIES - TITLE V	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61320-8203	CAP. OUTLAY ADDITIONS	\$ -	\$ -	\$ -	\$ -	
		TOTAL LIBRARY NHS	\$ 68,754	\$ 47,550	\$ 45,604	\$ (1,946)	
<i>Office of the Principal- Secondary</i>							
NHS	1-000-3-040-01-61410-1126	PRINCIPAL-NHS	\$ 107,502	\$ 109,612	\$ 112,840	\$ 3,228	
NHS	1-000-3-040-01-61410-1127	ASSISTANT PRINCIPAL - NHS	\$ 77,565	\$ 79,116	\$ 81,490	\$ 2,374	
NHS	1-000-3-040-01-61410-1150	ADMINISTRATIVE ASSISTANTS	\$ 75,816	\$ 77,332	\$ 79,652	\$ 2,320	
NHS	1-000-3-040-01-61410-2100	FICA	\$ 19,958	\$ 20,354	\$ 20,960	\$ 606	
NHS	1-000-3-040-01-61410-2210	VSRS	\$ 42,576	\$ 44,219	\$ 45,536	\$ 1,317	
NHS	1-000-3-040-01-61410-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61410-2300	BLUE CROSS	\$ 15,694	\$ 15,694	\$ 16,032	\$ 338	
NHS	1-000-3-040-01-61410-2400	GROUP LIFE	\$ 3,418	\$ 3,565	\$ 3,671	\$ 106	
NHS	1-000-3-040-01-61410-2500	DISABILITY INSURANCE	\$ 133	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61410-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-01-61410-2750	RETIREE HEALTH CARE CREDIT	\$ 3,131	\$ 3,220	\$ 3,315	\$ 95	
NHS	1-000-3-040-01-61410-3202	PURCHASE SERVICES	\$ 500	\$ 500	\$ 500	\$ -	
NHS	1-000-3-040-01-61410-5501	TRAVEL - MILEAGE & CONFERENCE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	
NHS	1-000-3-040-01-61410-5801	MISC. - DUES & MEMBERSHIPS NHS	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
NHS	1-000-3-040-01-61410-5804	MISCELLANEOUS - NHS	\$ 500	\$ 500	\$ 500	\$ -	
		TOTAL PRINCIPAL - NHS	\$ 350,293	\$ 357,612	\$ 367,996	\$ 10,384	

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Special Education Instruction - Secondary</i>						
NHS	1-000-3-040-02-61100-1120	TEACHERS SALARIES-SPEC ED-NHS	\$ 203,982	\$ 229,767	\$ 269,491	\$ 39,724
NHS	1-000-3-040-02-61100-1120	TEACHER SALARIES - SPEC ED NMS	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-02-61100-1150	COMPENSATION OF PARAPROFESSIC	\$ 24,710	\$ 51,289	\$ 45,468	\$ (5,821)
NHS	1-000-3-040-02-61100-1620	SUPPLEMENTAL SALARIES - SPEC ED	\$ 4,917	\$ 5,015	\$ 5,165	\$ 150
NHS	1-000-3-040-02-61100-2100	FICA	\$ 17,872	\$ 21,501	\$ 23,187	\$ 1,686
NHS	1-000-3-040-02-61100-2100	FICA SUPPLEMENTAL		\$ 384	\$ 395	\$ 11
NHS	1-000-3-040-02-61100-2210	VSRS	\$ 37,323	\$ 46,712	\$ 50,376	\$ 3,664
NHS	1-000-3-040-02-61100-2220	VSRS HYBRID		\$ -	\$ -	\$ -
NHS	1-000-3-040-02-61100-2300	BLUE CROSS	\$ 39,235	\$ 54,096	\$ 56,112	\$ 2,016
NHS	1-000-3-040-02-61100-2400	GROUP LIFE	\$ 2,996	\$ 3,765	\$ 4,062	\$ 297
NHS	1-000-3-040-02-61100-2500	DISABILITY INSURANCE	\$ 155	\$ 325	\$ 368	\$ 43
NHS	1-000-3-040-02-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 2,745	\$ 3,401	\$ 3,668	\$ 267
NHS	1-000-3-040-02-61100-3000	PURCHASE SERVICES SPED SEC	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
NHS	1-000-3-040-02-61100-5501	TRAVEL/CONF SPEC ED SEC	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
NHS	1-000-3-040-02-61100-6040	SPECIAL ED MATERIALS - SOFTWARE	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-02-61100-6000	SPECIAL ED MATERIALS	\$ 5,200	\$ 5,200	\$ 5,200	\$ -
NHS	1-000-3-040-02-61100-9000	SPECIAL ED - PROJECTS	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		SPEC ED - SECONDARY	\$ 352,635	\$ 434,955	\$ 476,991	\$ 42,036
<i>Vocational Instruction - Secondary</i>						
NHS	1-000-3-040-03-61100-1120	TEACHERS SALARIES-VOCATIONAL	\$ 280,613	\$ 279,288	\$ 343,209	\$ 63,921
NHS	1-000-3-040-03-61100-2100	FICA	\$ 20,578	\$ 26,223	\$ 26,255	\$ 32
NHS	1-000-3-040-03-61100-2210	VSRS	\$ 43,900	\$ 56,971	\$ 57,041	\$ 70
NHS	1-000-3-040-03-61100-2300	BLUE CROSS	\$ 31,388	\$ 31,388	\$ 32,064	\$ 676
NHS	1-000-3-040-03-61100-2400	GROUP LIFE	\$ 3,524	\$ 4,593	\$ 4,599	\$ 6
NHS	1-000-3-040-03-61100-2500	DISABILITY INSURANCE	\$ 215	\$ 577	\$ 592	\$ 15
NHS	1-000-3-040-03-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-03-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 3,228	\$ 4,149	\$ 4,153	\$ 4
NHS	1-000-3-040-03-61100-3000	PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-03-61100-5505	TRAVEL/CONF JROTC	\$ 900	\$ 900	\$ 900	\$ -
NHS	1-000-3-040-03-61100-6001	VOC SUPPLIES - BUSINESS	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
NHS	1-000-3-040-03-61100-6002	VOC SUPPLIES - CAREER STUDIES	\$ 1,300	\$ 1,300	\$ 1,300	\$ -
NHS	1-000-3-040-03-61100-6003	VOC SUPPLIES - VIDEO	\$ 1,300	\$ 1,300	\$ 1,300	\$ -
NHS	1-000-3-040-03-61100-6004	VOC SUPPLIES - EMT	\$ 1,300	\$ 1,300	\$ 1,300	\$ -
NHS	1-000-3-040-03-61100-6005	REG VOC ED - STEM	\$ 500	\$ 500	\$ 500	\$ -
NHS	1-000-3-040-03-61100-6006	SUPPLIES JROTC	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-03-61100-6021	SUPPLIES VOC OTHER	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-03-61100-7002	REG. VOC. PERSONNEL PAYMENTS	\$ 275,342	\$ 283,842	\$ 288,023	\$ 4,181
NHS	1-000-3-040-03-61100-7003	REG VOC ED - ENERGY	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
NHS	1-000-3-040-03-61100-8202	CAPITAL OUTLAY VOCATIONAL	\$ -	\$ -	\$ -	\$ -
NHS	1-000-3-040-03-61100-9000	REG VOC ED - STEM	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
		VOCATIONAL INSTRUCTION- SECC	\$ 692,588	\$ 720,831	\$ 789,736	\$ 68,905

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>Gifted Instruction - Secondary</i>						
NHS	1-000-3-040-04-61100-5501	\$ 208	\$ 208	\$ 208	\$ -	
NHS	1-000-3-040-04-61100-6000	\$ 4,100	\$ 4,100	\$ 4,100	\$ -	
NHS	1-000-3-040-04-61100-7001	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
NHS	1-000-3-040-04-61100-7000	\$ 107,548	\$ 115,448	\$ 123,336	\$ 7,888	
NHS	1-000-3-040-04-61100-9000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
NHS	1-000-3-040-04-61100-9001	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
NHS	1-000-3-040-04-61100-9002	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
GIFTED - SECONDARY		\$ 118,856	\$ 126,756	\$ 134,644	\$ 7,888	
<i>Athletics - Secondary</i>						
NHS	1-000-3-040-05-61100-1120	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-05-61100-1620	\$ 112,241	\$ 114,486	\$ 117,921	\$ 3,435	
NHS	1-000-3-040-05-61100-1621	\$ -	\$ 10,000	\$ 156	\$ (9,844)	
NHS	1-000-3-040-05-61100-2100	\$ 8,592	\$ 9,523	\$ 9,786	\$ 263	
NHS	1-000-3-040-05-61100-2210	\$ 0	\$ 0	\$ 0	\$ -	
NHS	1-000-3-040-05-61100-2400	\$ 0	\$ 0	\$ 0	\$ -	
NHS	1-000-3-040-05-61100-2750	\$ -	\$ -	\$ -	\$ -	
NHS	1-000-3-040-05-61100-3000	\$ 7,700	\$ 7,700	\$ 6,700	\$ (1,000)	
NHS	1-000-3-040-05-61100-5801	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	
NHS	1-000-3-040-05-61100-6000	\$ 600	\$ 600	\$ 600	\$ -	
TOTAL OTHER SECONDARY INSTR		\$ 133,133	\$ 146,309	\$ 140,163	\$ (6,146)	
TOTAL NHS INSTRUCTION		\$ 3,902,408	\$ 4,078,790	\$ 4,480,716	\$ 401,926	

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
		NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
REGULAR ELEMENTARY							
<i>Classroom Instruction - DISTRICT</i>							
DISTRICT	101	1-000-9-000-01-61100-1120	DISTRICT TEACHER - ESL	\$ 44,194	\$ 45,078	\$ 50,386	\$ 5,308
DISTRICT		1-000-9-000-01-61100-1121	DISTRICT MATH SPECIALIST	\$ 62,045	\$ 63,245	\$ 63,981	\$ 736
DISTRICT		1-000-9-000-04-61100-1122	DISTRICT TEACHER - GIFTED	\$ 62,795	\$ 64,011	\$ 72,813	\$ 8,802
DISTRICT		1-000-9-000-01-61100-1151	DISTRICT FULL TIME SUBSTITUTE	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-1520	SUBSTITUTES SALARIES	\$ 102,910	\$ 107,026	\$ 110,237	\$ 3,211
DISTRICT		1-000-9-000-01-61100-1620	SUPPLEMENTAL SALARIES	\$ 10,950	\$ 11,169	\$ 11,504	\$ 335
DISTRICT		1-000-9-000-01-61100-2100	FICA DISTRICT	\$ 20,804	\$ 11,184	\$ 14,319	\$ 3,135
DISTRICT		1-000-9-000-01-61100-2100	FICA SUBSTITUTES	\$ -	\$ 8,188	\$ 8,433	\$ 245
DISTRICT		1-000-9-000-01-61100-2100	FICA SUPPLEMENTAL SALARIES	\$ -	\$ 854	\$ 880	\$ 26
DISTRICT		1-000-9-000-01-61100-2210	VSRS -	\$ 27,586	\$ 28,642	\$ 31,109	\$ 2,467
DISTRICT		1-000-9-000-01-61100-2220	VSRS -HYBRID	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-2300	DISTRICT OTHER - HEALTH INS	\$ 23,541	\$ 23,184	\$ 24,048	\$ 864
DISTRICT		1-000-9-000-01-61100-2400	DISTRICT OTHER - GL	\$ 2,214	\$ 2,309	\$ 2,508	\$ 199
DISTRICT		1-000-9-000-01-61100-2500	DISTRICT OTHER - DISABILITY INS	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-2600	VEC SUBSTITUTES	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-2600	VEC SUPPLEMENTS	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-2600	VEC	\$ 2,772	\$ 2,772	\$ 2,772	\$ -
DISTRICT		1-000-9-000-01-61100-2750	DISTRICT OTHER - HCC	\$ 2,028	\$ 2,085	\$ 2,265	\$ 180
DISTRICT		1-000-9-000-01-61100-2820	TUITION ASSISTANCE (DISTRICTWIDE)	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
DISTRICT		1-000-9-000-01-61100-3000	PROFESSIONAL DEVELOPMENT	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
DISTRICT		1-000-9-000-01-61100-4020	INTERNAL - FOOD SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
DISTRICT	101	1-000-9-000-01-61100-5501	TRAVEL - ESL	\$ 500	\$ 500	\$ 500	\$ -
DISTRICT	101	1-000-9-000-01-61100-6000	INSTRUCTIONAL SUPPLIES - ESL	\$ 2,175	\$ 2,175	\$ 2,175	\$ -
DISTRICT		1-000-9-000-01-61100-6005	SUBSTITUTE TRAINING MATERIALS	\$ 500	\$ 500	\$ 500	\$ -
DISTRICT		1-000-9-000-01-61100-6006	MENTOR TRAINING MATERIALS	\$ 500	\$ 500	\$ 500	\$ -
DISTRICT		1-000-9-000-01-61100-6007	DARE MATERIALS	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
DISTRICT		1-000-9-000-01-61100-6090	INSTRUCTIONAL SUPPLIES DISTRICT	\$ 20,100	\$ 22,100	\$ 22,100	\$ -
DISTRICT		1-000-9-000-01-61100-6094	DROPOUT - SECONDARY	\$ -	\$ 1,500	\$ 1,500	\$ -
DISTRICT		1-000-9-000-01-61100-8401	CAPITAL OUTLAY - DISTRICT	\$ -	\$ -	\$ -	\$ -
DISTRICT		1-000-9-000-01-61100-9000	OTHER USES OF FUNDS-DISTRICT	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
DISTRICT		1-000-9-000-01-61100-9002	PROJECTS - BACK TO SCHOOL	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
DISTRICT		1-000-9-000-01-61100-9003	PROJECTS - CONVOCATION/TEAMBU	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
TOTAL DISTRICT CLASSROOM INS				\$ 426,614	\$ 438,022	\$ 463,531	\$ 25,509
COUNTY SHARE							
VTTS = POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT							
DISTRICT	VTTS	1-000-9-000-12-61100-1620	SUPPLEMENTAL SALARIES -	\$ 1,386	\$ 3,060	\$ 3,152	\$ 92
DISTRICT	VTTS	1-000-9-000-12-61100-2100	FICA	\$ 115	\$ 234	\$ 241	\$ 7
DISTRICT	VTTS	1-000-9-000-12-61100-3000	PURCHASE SERVICES - ELEMENTARY	\$ 1,000	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-4000	INTERNAL SERV ELEMENTARY	\$ 271	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-5501	TRAVEL ELEMENTARY	\$ 567	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6000	NES VTSS CONSUMABLES	\$ 39	\$ 4,600	\$ 4,600	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6001	NMS VTSS CONSUMABLES	\$ 933	\$ 2,300	\$ 2,300	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6002	NHS VTSS CONSUMABLES	\$ 1,000	\$ 3,100	\$ 3,100	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6003	PARENT ENGAGM MATERIALS - ELE	\$ 200	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6004	PROV DEVELP MATERIALS - ELEM	\$ 299	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-3001	PURCHASE SERVICES - SECONDARY	\$ 2,000	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-4001	INTERNAL SERVICE SECONDARY	\$ 541	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-5502	TRAVEL SECONDARY	\$ 1,133	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6005	MANUAL CICO MANUAL-SECONDAR	\$ 39	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6006	BULLYING VIOLENCE MATERIALS -S	\$ 1,867	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6007	INSTRUCTIONAL MATERIALS-SEC	\$ 1,000	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6008	PARENT ENGAGE MATERIALS -SEC	\$ 300	\$ -	\$ -	\$ -
DISTRICT	VTTS	1-000-9-000-12-61100-6009	PROF DEVELP - SECONDARY	\$ 322	\$ -	\$ -	\$ -
TOTAL VTTS - STUDENT SUPPORT				\$ 13,012	\$ 13,294	\$ 13,393	\$ 99

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
<i>Other - Special Education Instruction</i>						
DISTRICT	1-000-9-000-02-61100-7001	REG. SPEC. ED. PERSONNEL PAYMEN	\$ 600,271	\$ -	\$ -	\$ -
TOTAL SPECIAL ED DISTRICT INST			\$ 600,271	\$ -	\$ -	\$ -
<i>Other - VA Preschool Instruction</i>						
NES	103 1-000-9-331-08-61100-1120	PRESCHOOL SALARIES (VPI)	\$ 88,743	\$ 90,478	\$ 100,421	\$ 9,943
NES	103 1-000-9-331-08-61100-1151	PRESCHOOL AIDE SALARY VPI	\$ 34,903	\$ 35,602	\$ 36,670	\$ 1,068
NES	103 1-000-9-331-08-61100-2100	PRESCHOOL FICA VPI	\$ 9,459	\$ 9,645	\$ 10,487	\$ 842
NES	103 1-000-9-331-08-61100-2210	PRESCHOOL VSRS VPI	\$ 20,242	\$ 20,954	\$ 22,785	\$ 1,831
NES	103 1-000-9-331-08-61100-2220	VSRS HYBRID VPI		\$ -	\$ -	\$ -
NES	103 1-000-9-331-08-61100-2300	PRESCHOOL HEALTH INS VPI	\$ 31,388	\$ 30,850	\$ 32,064	\$ 1,214
NES	103 1-000-9-331-08-61100-2500	PRESCHOOL - DISABILITY INS VPI	\$ 274	\$ 217	\$ 234	\$ 17
NES	103 1-000-9-331-08-61100-2400	PRESCHOOL GL VPI	\$ 1,620	\$ 1,689	\$ 1,837	\$ 148
NES	103 1-000-9-331-08-61100-2600	UNEMPLOYMENT VPI	\$ -	\$ -	\$ -	\$ -
NES	103 1-000-9-331-08-61100-2750	PRESCHOOL HCC VPI	\$ 1,484	\$ 1,526	\$ 1,659	\$ 133
NES	103 1-000-9-331-08-61100-3000	PRESCHOOL PURCHASE SERVICES V	\$ 900	\$ 900	\$ 900	\$ -
NES	103 1-000-9-331-08-61100-6001	PRESCHOOL MATERIALS VPI	\$ 1,530	\$ 1,530	\$ 1,530	\$ -
TOTAL PRESCHOOL CLASSROOM			\$ 190,543	\$ 193,391	\$ 208,587	\$ 15,196
<i>Other - Alternative Ed Instruction</i>						
DISTRICT ALT ED ADMIN			\$ -	\$ -	\$ -	\$ -
DISTRICT ALT ED TEACHER			\$ -	\$ -	\$ -	\$ -
FICA			\$ -	\$ -	\$ -	\$ -
INSTR SUPPLIES ALT ED ELEM			\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-10-61100-7000	REGIONAL PAYMENT = ALT ED	\$ 83,365	\$ 88,034	\$ 90,384	\$ 2,350
TOTAL ALT ED CLASSROOM			\$ 83,365	\$ 88,034	\$ 90,384	\$ 2,350
<i>Other - Summer School Instruction</i>						
DISTRICT	111 1-000-9-000-11-61100-1120	SUMMER SCHOOL SALARIES	\$ 92,129	\$ 92,129	\$ 96,792	\$ 4,663
DISTRICT	111 1-000-9-000-11-61100-2100	SUMMER SCHOOL FICA	\$ 7,048	\$ 7,048	\$ 7,405	\$ 357
DISTRICT	111 1-000-9-000-11-61100-6000	SUMMER SCHOOL SUPPLIES-NES/NM	\$ 1,341	\$ 1,341	\$ 1,341	\$ -
TOTAL SUMMER SCHOOL CLASSRO			\$ 100,518	\$ 100,518	\$ 105,538	\$ 5,020

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
		<i>Improvement of Instruction Student Support</i>				
DISTRICT	1-000-9-000-01-61220-1130	SOCIAL WORKER - DISTRICT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2100	FICA	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2210	VSRS	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2300	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2400	GROUP LIFE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2510	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-2750	HEALTH CARE CREDIT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-3000	PURCHASE SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
DISTRICT	1-000-9-000-01-61220-5501	TRAVEL	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-5504	CONFERENCE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61220-6000	SUPPLIES - SOCIAL WORKER	\$ -	\$ -	\$ -	\$ -
		TOTAL SOCIAL WORKER - ELEM	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		<i>Improvement of Instruction Student Support</i>				
DISTRICT	104 1-000-9-000-01-61230-1120	HOMEBOUND INSTRUCTION TEACHE	\$ 20,000	\$ 20,400	\$ 21,012	\$ 612
DISTRICT	104 1-000-9-000-01-61230-2100	HOMEBOUND - FICA - ELEM	\$ 1,530	\$ 1,561	\$ 1,607	\$ 46
DISTRICT	104 1-000-9-000-01-61230-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	104 1-000-9-000-01-61230-5501	HOMEBOUND - TRAVEL	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
		TOTAL HOMEBOUND - ELEM	\$ 22,530	\$ 22,961	\$ 23,619	\$ 658
		<i>Improvement of Instruction - Administrative Student Support</i>				
DISTRICT	1-000-9-000-01-61310-1110	IMPROV OF INSTRUCT	\$ 345,517	\$ 271,228	\$ 282,970	\$ 11,742
DISTRICT	1-000-9-000-01-61310-1151	TESTING TECH - SALARY	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61310-2100	FICA	\$ 26,432	\$ 19,249	\$ 21,647	\$ 2,398
DISTRICT	1-000-9-000-01-61310-2210	VSRS	\$ 54,808	\$ 45,078	\$ 47,030	\$ 1,952
DISTRICT	1-000-9-000-01-61310-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61310-2300	BLUE CROSS	\$ 23,541	\$ 23,184	\$ 24,048	\$ 864
DISTRICT	1-000-9-000-01-61310-2400	GROUP LIFE	\$ 4,526	\$ 3,634	\$ 3,792	\$ 158
DISTRICT	1-000-9-000-01-61310-2500	DISABILITY INSURANCE	\$ -	\$ 336	\$ 346	\$ 10
DISTRICT	1-000-9-000-01-61310-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-01-61310-2750	RETIREE HEALTH CARE CREDIT	\$ 4,146	\$ 3,282	\$ 3,424	\$ 142
DISTRICT	1-000-9-000-01-61310-3000	PURCHASE SERVICES - OTHER	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
DISTRICT	1-000-9-000-01-61310-5504	TRAVEL	\$ 4,300	\$ 4,300	\$ 4,300	\$ -
DISTRICT	1-000-9-000-01-61310-6000	STAFF RECOGNITIONS	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
DISTRICT	1-000-9-000-01-61310-8202	CAPITAL OUT - PROF. IMP. - ADDITIO	\$ -	\$ -	\$ -	\$ -
		TOTAL IMPROVEMENT OF INST	\$ 477,270	\$ 384,291	\$ 401,557	\$ 17,266
		<i>Improvement of Instruction - Administrative Student Support - Special Education</i>				
DISTRICT	102 1-000-9-000-02-61310-1110	IMPROV OF INSTRUCT. - SPEC ED	\$ 78,431	\$ 86,075	\$ 88,597	\$ 2,522
DISTRICT	102 1-000-9-000-02-61310-2100	FICA	\$ 6,000	\$ 6,585	\$ 6,778	\$ 193
DISTRICT	102 1-000-9-000-02-61310-2210	VSRS	\$ 12,800	\$ 14,306	\$ 14,725	\$ 419
DISTRICT	102 1-000-9-000-02-61310-2300	BLUE CROSS	\$ 7,847	\$ 7,728	\$ 8,016	\$ 288
DISTRICT	102 1-000-9-000-02-61310-2400	GROUP LIFE	\$ 1,027	\$ 1,153	\$ 1,187	\$ 34
DISTRICT	102 1-000-9-000-02-61310-2500	DISABILITY INSURANCE	\$ -	\$ 301	\$ 310	\$ 9
DISTRICT	102 1-000-9-000-02-61310-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	102 1-000-9-000-02-61310-2750	RETIREE HEALTH CARE CREDIT	\$ 941	\$ 1,042	\$ 1,072	\$ 30
DISTRICT	102 1-000-9-000-02-61310-3000	PURCHASE SERVICES - OTHER	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
DISTRICT	102 1-000-9-000-02-61310-5504	TRAVEL	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
DISTRICT	102 1-000-9-000-02-61310-6000	SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
		IMPROV OF INSTRUCTION - SPEC E	\$ 114,446	\$ 124,590	\$ 128,085	\$ 3,495
		TOTAL IMPROV OF INSTRUCTION	\$ 591,716	\$ 508,881	\$ 529,642	\$ 20,761
		TOTAL DISTRICT INSTRUCTION	\$ 2,030,569	\$ 1,367,101	\$ 1,436,694	\$ 69,593
		TOTAL ALL INSTRUCTION	\$ 12,493,433	\$ 12,355,645	\$ 13,248,371	\$ 892,726

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
BOARD SERVICES						
<i>Administration - Board Services</i>						
DISTRICT	1-000-9-000-00-62110-1111	BOARD MEMBER SALARIES	\$ 27,250	\$ 31,000	\$ 31,000	\$ -
DISTRICT	1-000-9-000-00-62110-1620	CLERK OF THE BOARD	\$ -	\$ 6,000	\$ 6,000	\$ -
DISTRICT	1-000-9-000-00-62110-2100	FICA	\$ 2,085	\$ 2,849	\$ 2,848	\$ (2)
DISTRICT	1-000-9-000-00-62110-2300	HEALTH INS	\$ 7,847	\$ 15,456	\$ 16,032	\$ 576
DISTRICT	1-000-9-000-00-62110-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62110-3120	LEGAL SERVICES	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
DISTRICT	1-000-9-000-00-62110-3130	OTHER PURCHASED SERVICES - S.B.	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
DISTRICT	1-000-9-000-00-62110-3600	ADVERTISING	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
DISTRICT	1-000-9-000-00-62110-5501	TRAVEL	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
DISTRICT	1-000-9-000-00-62110-5504	TRAVEL CONFERENCES - SCHOOL BO	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62110-5801	DUES AND ASSOC. MEMBERSHIPS	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
TOTAL BOARD			\$ 87,182	\$ 105,305	\$ 105,880	\$ 575
EXECUTIVE ADMINISTRATIVE						
<i>Administration - Exec Administrative</i>						
DISTRICT	1-000-9-000-00-62120-1112	SUPERINTENDENT SALARY	\$ 135,000	\$ 137,700	\$ 137,700	\$ -
DISTRICT	1-000-9-000-00-62120-1113	ASSISTANT SUPERINTENDENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-1150	CLERICAL SALARIES	\$ 86,940	\$ 42,181	\$ 43,446	\$ 1,265
DISTRICT	1-000-9-000-00-62120-1620	SUPPLEMENTAL SALARY	\$ 10,800	\$ 11,400	\$ 12,360	\$ 960
DISTRICT	1-000-9-000-00-62120-2100	FICA	\$ 17,805	\$ 12,086	\$ 18,311	\$ 6,225
DISTRICT	1-000-9-000-00-62120-2210	VSRS	\$ 36,221	\$ 31,717	\$ 34,708	\$ 2,991
DISTRICT	1-000-9-000-00-62120-2300	BLUE CROSS	\$ 23,541	\$ 23,541	\$ 24,048	\$ 507
DISTRICT	1-000-9-000-00-62120-2400	GROUP LIFE	\$ 2,907	\$ 2,557	\$ 8,963	\$ 6,406
DISTRICT	1-000-9-000-00-62120-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ 6,480	\$ 6,480
DISTRICT	1-000-9-000-00-62120-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-2750	RETIREE HEALTH CARE CREDIT	\$ 2,663	\$ 2,310	\$ 2,242	\$ (68)
DISTRICT	1-000-9-000-00-62120-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-2800	OTHER BENEFITS	\$ -	\$ 10,000	\$ 12,360	\$ 2,360
DISTRICT	1-000-9-000-00-62120-3130	OTHER PURCHASED SERVICES - ADM	\$ 10,972	\$ 10,972	\$ 10,972	\$ -
DISTRICT	1-000-9-000-00-62120-3131	OTHER PURCHASE SERVICES - COPIE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-3500	PRINTING AND BINDING	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
DISTRICT	1-000-9-000-00-62120-5100	TELECOMMUNICATIONS	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
DISTRICT	1-000-9-000-00-62120-5201	POSTAGE	\$ 4,100	\$ 4,100	\$ 4,100	\$ -
DISTRICT	1-000-9-000-00-62120-5300	INSURANCE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-5503	TRAVEL - ADMINISTRATION	\$ 10,053	\$ 10,053	\$ 10,053	\$ -
DISTRICT	1-000-9-000-00-62120-5504	TRAVEL CONFERENCES - ADMINISTE	\$ 9,800	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62120-5804	MISCELLANEOUS	\$ 950	\$ 950	\$ 950	\$ -
DISTRICT	1-000-9-000-00-62120-6000	OTHER MATERIALS DISTRICTWIDE	\$ 9,489	\$ 4,289	\$ 4,289	\$ -
DISTRICT	1-000-9-000-00-62120-6001	OFFICE SUPPLIES	\$ 9,484	\$ 9,484	\$ 9,484	\$ -
TOTAL EXEC ADMINISTRATION			\$ 379,975	\$ 322,590	\$ 349,716	\$ 27,126
FISCAL SERVICES						
<i>Administration - Fiscal Services</i>						
DISTRICT	1-000-9-000-00-62160-1130	DIRECTOR OF FINANCE	\$ 116,410	\$ 163,536	\$ 117,465	\$ (46,072)
DISTRICT	1-000-9-000-00-62160-1130	FINANCE SPECIALIST	\$ -	\$ -	\$ 92,282	\$ 92,282
DISTRICT	1-000-9-000-00-62160-2100	FICA	\$ 8,905	\$ 12,510	\$ 16,046	\$ 3,536
DISTRICT	1-000-9-000-00-62160-2210	VSRS	\$ 18,998	\$ 27,446	\$ 34,860	\$ 7,414
DISTRICT	1-000-9-000-00-62160-2300	BLUE CROSS	\$ 15,694	\$ 23,184	\$ 21,217	\$ (1,967)
DISTRICT	1-000-9-000-00-62160-2400	GROUP LIFE	\$ 1,525	\$ 2,191	\$ 2,811	\$ 620
DISTRICT	1-000-9-000-00-62160-2500	DISABILITY INSURANCE	\$ -	\$ 157	\$ 161	\$ 4
DISTRICT	1-000-9-000-00-62160-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62160-2750	RETIREE HEALTH CARE CREDIT	\$ 1,397	\$ 1,979	\$ 2,538	\$ 559
DISTRICT	1-000-9-000-00-62160-3120	AUDITING SERVICES	\$ 4,500	\$ 4,500	\$ 5,500	\$ 1,000
DISTRICT	1-000-9-000-00-62160-3000	PURCHASE SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
DISTRICT	1-000-9-000-00-62160-5501	TRAVEL	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62160-5504	CONFERENCE	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,000)
DISTRICT	1-000-9-000-00-62160-6001	OFFICE SUPPLIES	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
TOTAL FISCAL SERVICES			\$ 174,429	\$ 242,503	\$ 298,879	\$ 56,376

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<u>STUDENT ATTENDANCE</u>						
<i>Attendance & Health Services</i>						
<u>STUDENT HEALTH SERVICES</u>						
<i>Health (Nursing) Services</i>						
DISTRICT	1-000-9-000-00-62220-1131	SCHOOL NURSE LICENSED	\$ 88,507	\$ 90,277	\$ 94,005	\$ 3,728
DISTRICT	1-000-9-000-00-62220-1132	SCHOOL NURSE UNLICENSED	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62220-2100	NURSE - FICA	\$ 6,771	\$ 6,906	\$ 7,191	\$ 285
DISTRICT	1-000-9-000-00-62220-2210	NURSE- VSRS	\$ 14,444	\$ 15,004	\$ 15,624	\$ 620
DISTRICT	1-000-9-000-00-62220-2300	NURSE HEALTH INS	\$ 15,694	\$ 15,456	\$ 16,032	\$ 576
DISTRICT	1-000-9-000-00-62220-2400	NURSE - GL	\$ 1,159	\$ 1,210	\$ 1,260	\$ 50
DISTRICT	1-000-9-000-00-62220-2500	NURSE- DISABILITY INS	\$ -	\$ 138	\$ 146	\$ 8
DISTRICT	1-000-9-000-00-62220-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62220-2750	NURSE- HCC	\$ 1,062	\$ 1,092	\$ 1,137	\$ 45
DISTRICT	1-000-9-000-00-62220-3110	MEDICAL SERVICES	\$ 300	\$ 300	\$ 300	\$ -
DISTRICT	1-000-9-000-00-62220-5501	TRAVEL/CONFERENCES	\$ 200	\$ 200	\$ 200	\$ -
DISTRICT	1-000-9-000-00-62220-6000	MATERIALS AND SUPPLIES	\$ 3,700	\$ 3,700	\$ 3,700	\$ -
		Total Student Health Services	\$ 131,837	\$ 134,283	\$ 139,595	\$ 5,312
<u>STUDENT PSYCHOLOGICAL</u>						
<i>Psychological Services</i>						
DISTRICT	1-000-9-000-00-62230-1131	PSYCHOLOGIST	\$ 99,142	\$ 101,125	\$ 104,158	\$ 3,033
DISTRICT	1-000-9-000-00-62230-2100	PSYCHOLOGIST- FICA	\$ 7,584	\$ 7,735	\$ 7,968	\$ 233
DISTRICT	1-000-9-000-00-62230-2210	PSYCHOLOGIST- VSRS HYBRID	\$ 14,534	\$ 16,807	\$ 17,311	\$ 504
DISTRICT	1-000-9-000-00-62230-2300	PSYCHOLOGIST- HEALTH INS	\$ 7,847	\$ 7,728	\$ 8,016	\$ 288
DISTRICT	1-000-9-000-00-62230-2400	PSYCHOLOGIST- GL	\$ 1,299	\$ 1,355	\$ 1,396	\$ 41
DISTRICT	1-000-9-000-00-62230-2500	PSYCHOLOGIST- DISABILITY INS	\$ 347	\$ 354	\$ 365	\$ 11
DISTRICT	1-000-9-000-00-62230-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62230-2750	PSYCHOLOGIST- HCC	\$ 1,190	\$ 1,224	\$ 1,260	\$ 36
DISTRICT	1-000-9-000-00-62230-5504	PSYCHOLOGIST- CONFERENCE	\$ 250	\$ 250	\$ 250	\$ -
DISTRICT	1-000-9-000-00-62230-6000	PSYCHOLOGIST- SUPPLIES	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
		Total Psychologist	\$ 135,393	\$ 139,778	\$ 143,924	\$ 4,146
<u>STUDENT SPEECH SERVICES</u>						
<i>Speech Therapist Services</i>						
DISTRICT	1-000-9-000-00-62240-1131	SPEECH THERAPISTS SALARIES	\$ -	\$ 65,572	\$ -	\$ (65,572)
DISTRICT	1-000-9-000-00-62240-2100	FICA	\$ -	\$ 5,510	\$ -	\$ (5,510)
DISTRICT	1-000-9-000-00-62240-2210	VSRS	\$ -	\$ 11,971	\$ -	\$ (11,971)
DISTRICT	1-000-9-000-00-62240-2300	BLUE CROSS	\$ -	\$ 7,728	\$ -	\$ (7,728)
DISTRICT	1-000-9-000-00-62240-2400	GLI	\$ -	\$ 965	\$ -	\$ (965)
DISTRICT	1-000-9-000-00-62240-2500	DISABILITY INSURANCE	\$ -	\$ 252	\$ -	\$ (252)
DISTRICT	1-000-9-000-00-62240-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-62240-2750	RETIREE HEALTH CARE CREDIT	\$ -	\$ 872	\$ -	\$ (872)
DISTRICT	1-000-9-000-00-62240-3000	OTHER SERVICES - OT PT	\$ -	\$ 130,000	\$ 130,000	\$ -
DISTRICT	1-000-9-000-00-62240-3000	SPEECH SERVICES	\$ 3,000	\$ 3,000	\$ 54,009	\$ 51,009
DISTRICT	1-000-9-000-00-62240-6000	MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -
		TOTAL SPEECH	\$3,000	\$225,870	\$184,009	-\$41,861
		TOTAL ADMIN/ATTENDANCE/HEAL	\$ 911,816	\$ 1,170,329	\$ 1,222,002	\$ 51,673

**CHART OF ACCOUNTS
EXPENDITURE DETAIL
2021-2022**

	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
		TRANSPORTATION				
		<i>Transportation - Vehicle Operation</i>				
DISTRICT	1-000-9-000-00-63200-1170	BUS DRIVERS	\$ 437,803	\$ 412,275	\$ 404,742	\$ (7,533)
DISTRICT	1-000-9-000-00-63200-1171	BUS DRIVER SPECIAL EDUCATION	\$ 15,060	\$ 67,457	\$ 83,791	\$ 16,334
DISTRICT	1-000-9-000-00-63200-1174	BUS EXTRA DUTIES	\$ 22,121	\$ 27,000	\$ 27,810	\$ 810
DISTRICT	1-000-9-000-00-63200-1175	BUS EXTRA DUTIES (VOC/GOV/ALT/C	\$ 30,220	\$ 100,517	\$ 136,978	\$ 36,461
DISTRICT	1-000-9-000-00-63200-1520	BUS DRIVER-SUBSTITUTE	\$ 13,992	\$ 14,698	\$ 15,287	\$ 589
DISTRICT	1-000-9-000-11-63200-1170	BUS DRIVER AFTER SCHOOL	\$ 18,293	\$ 18,659	\$ 19,219	\$ 560
DISTRICT	1-000-9-000-06-63200-1170	BUS DRIVER SUMMER SCHOOL	\$ 17,150	\$ 17,492	\$ 18,017	\$ 525
DISTRICT	1-000-9-000-00-63200-2100	FICA	\$ 42,896	\$ 50,818	\$ 49,207	\$ (1,611)
DISTRICT	1-000-9-000-11-63200-2100	FICA AFTER SCHOOL	\$ 1,400	\$ 1,428	\$ 1,470	\$ 42
DISTRICT	1-000-9-000-06-63200-2100	FICA SUMMER SCHOOL	\$ 1,312	\$ 1,338	\$ 1,378	\$ 40
DISTRICT	1-000-9-000-00-63200-2300	BLUE CROSS	\$ 31,388	\$ 31,388	\$ 32,064	\$ 676
DISTRICT	1-000-9-000-00-63200-2600	UNEMPLOYMENT	\$ -	\$ 1,029	\$ 1,008	\$ (21)
DISTRICT	1-000-9-000-00-63200-2700	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-63200-2800	RETIREMENT - BUS DRIVERS	\$ 31,200	\$ 32,400	\$ 30,000	\$ (2,400)
DISTRICT	1-000-9-000-00-63200-3000	PURCHASED SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
DISTRICT	1-000-9-000-00-63200-3001	PURCHASE SERVICES-CONTRACTS	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-63200-3420	TRANSPORTATION SERVICE - PRIVA	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-63200-5303	INSURANCE	\$ 20,600	\$ 20,600	\$ 20,600	\$ -
DISTRICT	1-000-9-000-00-63200-6008	FUELS	\$ 125,567	\$ 125,567	\$ 125,567	\$ -
		TOTAL VEHICLE OPERATION	\$ 811,002	\$ 924,666	\$ 969,139	\$ 44,473
		TRANSPORTATION				
		<i>Transportation - Vehicle Maintenance</i>				
DISTRICT	1-000-9-000-00-63400-1160	DIRECTOR OF TRANSPORTATION	\$ 49,253	\$ 50,238	\$ 51,791	\$ 1,553
DISTRICT	1-000-9-000-00-63400-1170	MECHANICS	\$ 78,529	\$ 80,588	\$ 83,005	\$ 2,417
DISTRICT	1-000-9-000-00-63400-2100	FICA	\$ 9,775	\$ 10,008	\$ 10,312	\$ 304
DISTRICT	1-000-9-000-00-63400-2210	VSRS	\$ 20,854	\$ 21,743	\$ 22,403	\$ 660
DISTRICT	1-000-9-000-00-63400-2300	BLUE CROSS	\$ 23,541	\$ 23,184	\$ 24,048	\$ 864
DISTRICT	1-000-9-000-00-63400-2400	GROUP LIFE	\$ 1,674	\$ 1,753	\$ 1,806	\$ 53
DISTRICT	1-000-9-000-00-63400-2500	DISABILITY INSURANCE	\$ 134	\$ 458	\$ 472	\$ 14
DISTRICT	1-000-9-000-00-63400-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
		RHIC		\$ 1,583	\$ 1,631	\$ 48
DISTRICT	1-000-9-000-00-63400-5504	TRANSPORTATION TRAVEL/MEALS	\$ 900	\$ 900	\$ 900	\$ -
DISTRICT	1-000-9-000-00-63400-6008	SUPPLIES -OTHER	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
DISTRICT	1-000-9-000-00-63400-6009	SUPPLIES - PARTS	\$ 116,096	\$ 116,096	\$ 116,096	\$ -
DISTRICT	1-000-9-000-00-63400-6010	SUPPLIES - NEW TOOLS	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
DISTRICT	1-000-9-000-00-63400-8102	CAP. OUTLAY REPLACMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-63400-8202	CAP. OUTLAY ADDITIONS	\$ 36,200	\$ 36,200	\$ 36,200	\$ -
		TOTAL VEHICLE MAINTENANCE	\$ 342,956	\$ 348,751	\$ 354,664	\$ 5,913
		TOTAL TRANSPORTATION	\$ 1,153,958	\$ 1,273,417	\$ 1,323,803	\$ 50,386

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
		<u>OPERATION & MAINTENANCE</u>				
		<i>O & M - Building Services</i>				
DISTRICT	1-000-9-000-00-64100-5201	POSTAL SERVICES -ADM	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-64100-5203	TELECOMMUNICATIONS - ADM	\$ -	\$ -	\$ -	\$ -
		TOTAL O & M MANAGEMENT	\$ -	\$ -	\$ -	\$ -
		<u>OPERATION & MAINTENANCE</u>				
		<i>O & M - Building Services</i>				
DISTRICT	1-000-9-000-00-64200-1180	CUSTODIAL EMPLOYEES	\$ 504,876	\$ 209,405	\$ 168,014	\$ (41,391)
DISTRICT	1-000-9-000-00-64200-1520	CUSTODIAL EMPLOYEES SUBSTITUT	\$ 36,696	\$ 13,422	\$ 13,870	\$ 448
DISTRICT	1-000-9-000-00-64200-2100	FICA	\$ 41,430	\$ 14,685	\$ 12,853	\$ (1,832)
DISTRICT	1-000-9-000-00-64200-2210	VSRS	\$ 53,052	\$ 26,444	\$ 22,301	\$ (4,143)
DISTRICT	1-000-9-000-00-64200-2300	BLUE CROSS	\$ 102,011	\$ 40,187	\$ 40,080	\$ (107)
		HEALTH CARE CREDIT	\$ -	\$ 2,131	\$ 1,489	\$ (642)
DISTRICT	1-000-9-000-00-64200-2400	GROUP LIFE	\$ 5,245	\$ 2,132	\$ 1,798	\$ (334)
DISTRICT	1-000-9-000-00-64200-2500	DISABILITY HYBRID	\$ 426	\$ 300	\$ 205	\$ (95)
DISTRICT	1-000-9-000-00-64200-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-64200-3310	REPAIR AND MAINT. TO BUILDINGS	\$ 59,172	\$ 127,179	\$ 127,179	\$ -
DISTRICT	1-000-9-000-00-64200-3315	PURCHASE SERVICES - INSPECTIONS	\$ 8,900	\$ 8,900	\$ 8,900	\$ -
DISTRICT	1-000-9-000-00-64200-3320	PURCHASE SERVICES - CONTRACTS	\$ 28,000	\$ 440,599	\$ 91,887	\$ (348,712)
		PURCHASE SERVICES - CUSTODIAL	\$ -	\$ -	\$ 341,755	\$ 341,755
DISTRICT	1-000-9-000-00-64200-3321	MAINT. SERVICE CONTRACTS HVAC	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
DISTRICT	1-000-9-000-00-64200-5101	ELECTRICAL SERVICES	\$ 370,000	\$ 370,000	\$ 370,000	\$ -
DISTRICT	1-000-9-000-00-64200-5102	FUEL	\$ 42,203	\$ 42,203	\$ 42,203	\$ -
DISTRICT	1-000-9-000-00-64200-5103	WATER SERVICES	\$ 2,075	\$ 2,075	\$ 2,075	\$ -
DISTRICT	1-000-9-000-00-64200-5203	TELECOMMUNICATIONS - BUILDING	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-64200-5300	INSURANCE	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
DISTRICT	1-000-9-000-00-64200-5800	MISCELLANEOUS	\$ 500	\$ 500	\$ 500	\$ -
DISTRICT	1-000-9-000-00-64200-6005	SUPPLIES - CUSTODIAL	\$ 52,070	\$ 52,070	\$ 52,070	\$ -
DISTRICT	1-000-9-000-00-64200-6006	SUPPLIES - BUILDING SAFETY	\$ 15,450	\$ 15,450	\$ 15,450	\$ -
DISTRICT	1-000-9-000-00-64200-6007	REPAIR AND MAINTENANCE SUPPLI	\$ 23,600	\$ 23,600	\$ 23,600	\$ -
DISTRICT	1-000-9-000-00-64200-6014	OTHER OPERATING SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
		TOTAL O & M -BUILDING SERVICES	\$ 1,532,706	\$ 1,578,282	\$ 1,523,230	\$ (55,052)
		<u>OPERATION & MAINTENANCE</u>				
		<i>O & M - Ground Services</i>				
DISTRICT	1-000-9-000-00-64300-3120	PROFESSIONAL SERVICES FOR GROU	\$ 52,560	\$ 52,560	\$ 52,560	\$ -
DISTRICT	1-000-9-000-00-64300-3310	REPAIRS AND MAINTENANCE - GROU	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
DISTRICT	1-000-9-000-00-64300-3320	MAINT. SERVICE CONTRACTS - GROU	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-64300-8102	CAPITAL OUTLAY GROUNDS	\$ -	\$ -	\$ -	\$ -
		TOTAL O & M GROUNDS	\$ 55,560	\$ 55,560	\$ 55,560	\$ -

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
		<u>OPERATION & MAINTENANCE</u>					
		<i>O & M - Equipment Services</i>					
DISTRICT	1-000-9-000-00-64400-1160	DIRECTOR OF MAINTENANCE	\$ 52,196	\$ 58,077	\$ 59,819	\$ 1,742	
DISTRICT	1-000-9-000-00-64400-1170	MAINTENANCE TECHNICIAN	\$ 49,920	\$ 44,935	\$ 98,043	\$ 53,108	
DISTRICT	1-000-9-000-00-64400-2100	FICA	\$ 7,812	\$ 7,880	\$ 12,076	\$ 4,196	
DISTRICT	1-000-9-000-00-64400-2210	VSRS HYBRID	\$ 13,530	\$ 17,121	\$ 26,237	\$ 9,116	
DISTRICT	1-000-9-000-00-64400-2300	BLUE CROSS	\$ 7,847	\$ 15,456	\$ 24,048	\$ 8,592	
DISTRICT	1-000-9-000-00-64400-2750	HEALTH CARE CREDIT	\$ -	\$ 1,143	\$ 1,752	\$ 609	
DISTRICT	1-000-9-000-00-64400-2400	GROUP LIFE	\$ 1,338	\$ 1,380	\$ 2,115	\$ 735	
DISTRICT	1-000-9-000-00-64400-2500	DISABILITY INSURANCE	\$ -	\$ 361	\$ 553	\$ 192	
DISTRICT	1-000-9-000-00-64400-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	
DISTRICT	1-000-9-000-00-64400-3310	REPAIR & MAINT - EQUIPMENT	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	
DISTRICT	1-000-9-000-00-64400-3320	MAINT. SERVICE CONTRACTS ON EQ	\$ -	\$ -	\$ -	\$ -	
DISTRICT	1-000-9-000-00-64400-3330	INSPECTIONS ON EQUIPMENT	\$ 3,100	\$ 3,100	\$ 3,100	\$ -	
DISTRICT	1-000-9-000-00-64400-5504	TRAVEL/CONF MAINTENANCE	\$ 700	\$ 700	\$ 700	\$ -	
DISTRICT	1-000-9-000-00-64400-6000	MATERIALS & SUPPLIES	\$ 2,060	\$ 2,060	\$ 2,060	\$ -	
DISTRICT	1-000-9-000-00-64400-8102	CAPITAL OUTLAY - REPLACEMENT	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
		TOTAL O & M - EQUIPMENT SERVICE	\$ 161,003	\$ 174,713	\$ 253,003	\$ 78,290	
		<u>OPERATION & MAINTENANCE</u>					
		<i>O & M - Security</i>					
DISTRICT	1-000-9-000-00-64600-3000	PURCHASE SERVICES - RESOURCE	\$ 70,809	\$ 25,000	\$ 25,000	\$ -	
DISTRICT	1-000-9-000-00-64600-6000	SECURITY - MATERIALS	\$ 500	\$ 500	\$ 500	\$ -	
DISTRICT	1-000-9-000-00-64600-8202	CAPITAL OUTLAY - SECURITY	\$ 23,500	\$ 23,500	\$ 23,500	\$ -	
		TOTAL O & M - Security	\$ 94,809	\$ 49,000	\$ 49,000	\$ -	
		TOTAL O & M	\$ 1,844,078	\$ 1,857,555	\$ 1,880,793	\$ 23,238	

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
		FACILITIES					
		<i>Facilities - Site Improvement</i>					
DISTRICT	1 -000-9 -000-00 -66200-3000	PURCHASED SERVICES -	\$ 8,000	\$ 8,000	\$ 8,000	\$	-
DISTRICT	1 -000-9 -000-00 -66200-3120	PROFESSIONAL SERVICES - SITES	\$ 3,000	\$ 3,000	\$ 3,000	\$	-
DISTRICT	1 -000-9 -000-00 -66200-6000	MATERIALS/SUPPLIES	\$ 4,000	\$ 4,000	\$ 4,000	\$	-
		TOTAL SITE IMPROVEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$	-
		FACILITIES					
		<i>Facilities -Building Improvement</i>					
DISTRICT	1 -000-9 -000-00 -66600-3000	PURCHASED SERVICES -EQUIPMENT	\$ -	\$ -	\$ -	\$	-
DISTRICT	1 -000-9 -000-00 -66600-3120	PURCHASE SERVICES - BUILDING IM	\$ 20,000	\$ 20,000	\$ 20,000	\$	-
DISTRICT	1 -000-9 -000-00 -66600-8102	CAPITAL OUTLAY REPLACEMENT	\$ -	\$ -	\$ -	\$	-
DISTRICT	1 -000-9 -000-00 -66600-8300	FURNITURE-NON CAPITALIZED OUTI	\$ 12,000	\$ 12,000	\$ 12,000	\$	-
		TOTAL BUILDING IMPROVEMENT	\$ 32,000	\$ 32,000	\$ 32,000	\$	-
		TOTAL FACILITIES	\$ 47,000	\$ 47,000	\$ 47,000	\$	-

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
		<u>DEBT SERVICE & FUND</u>				
		<i>Debt Service</i>				
DISTRICT	1-000-9-000-00-67100-5800	OTHER CHARGES	\$ 34,231	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-67100-9100	PRINCIPLE	\$ -	\$ -	\$ -	\$ -
DISTRICT	1-000-9-000-00-67100-9200	INTEREST	\$ -	\$ -	\$ -	\$ -
		TOTAL DEBT SERVICE	\$ 34,231	\$ -	\$ -	\$ -
		<u>DEBT SERVICE & FUND</u>				
		<i>Inter Agency Fund Transfers</i>				
DISTRICT	1-000-9-000-00-67300-9001	INTER AGENCY TRANSFER - ISAEP	\$ 7,859	\$ 7,859	\$ 7,859	\$ -
DISTRICT	1-000-9-000-00-67300-9002	INTRA AGENCY TRANSFERS	\$ -	\$ -	\$ -	\$ -
		TOTAL INTER AGENCY FUND TRAN	\$ 7,859	\$ 7,859	\$ 7,859	\$ -
		TOTAL OTHER (DEBT SERVICE/TR	\$ 42,090	\$ 7,859	\$ 7,859	\$ -

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
		TECHNOLOGY					
		<i>Technology Instruction</i>					
DISTRICT	1-000-9-000-00-68100-1120	TECHNOLOGY SALARIES (ITRT)	\$ 59,848	\$ 61,005	\$ 62,775	\$	1,770
DISTRICT	1-000-9-000-00-68100-2100	FICA	\$ 4,578	\$ 4,668	\$ 4,802	\$	134
DISTRICT	1-000-9-000-00-68100-2210	VSRS	\$ 9,767	\$ 10,139	\$ 10,433	\$	294
DISTRICT	1-000-9-000-00-68100-2300	BLUE CROSS	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68100-2400	GROUP LIFE	\$ 784	\$ 817	\$ 841	\$	24
DISTRICT	1-000-9-000-00-68100-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68100-2750	HEALTH CARE CREDIT	\$ 736	\$ 738	\$ 760	\$	22
DISTRICT	1-000-9-000-00-68100-3000	TECHNOLOGY INST - PURCHASE SER	\$ 1,500	\$ 1,500	\$ 1,500	\$	-
DISTRICT	1-000-9-000-00-68100-5001	TECHNOLOGY INST - TELECOMMUN	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68100-6000	TECHNOLOGY INST- MATERIALS	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-02-68100-6040	TECHNOLOGY - SPECIAL ED SOFTWA	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68100-6040	TECHNOLOGY INST - SOFTWARE-ON	\$ 50,414	\$ 50,414	\$ 50,414	\$	-
DISTRICT	1-000-9-000-00-68100-8300	TECHNOLOGY INST - HARDWARE	\$ 67,389	\$ 67,389	\$ 67,389	\$	-
DISTRICT	1-000-9-000-00-68100-8350	TECHNOLOGY INST - HARDWARE AD	\$ 100,000	\$ 100,000	\$ 100,000	\$	-
		TOTAL TECHNOLOGY INSTRUCTIO	\$ 295,016	\$ 296,670	\$ 298,914	\$	2,244
		TECHNOLOGY					
		<i>Technology Instructional Support</i>					
DISTRICT	1-000-9-000-00-68200-3000	PURCHASE SERVICES - TECH ADMIN	\$ 21,117	\$ 21,117	\$ 21,117	\$	-
DISTRICT	1-000-9-000-00-68200-6040	INSTRUCTIONAL SUPPORT SOFTWARE	\$ 16,000	\$ 16,000	\$ 16,000	\$	-
		TOTAL TECHNOLOGY INSTRUCTIO	\$ 37,117	\$ 37,117	\$ 37,117	\$	-
		TECHNOLOGY					
		<i>Technology Administration</i>					
DISTRICT	1-000-9-000-00-68300-1140	TECH ADMIN - SALARIES	\$ 68,226	\$ 69,591	\$ 84,000	\$	14,409
DISTRICT	1-000-9-000-00-68300-1141	TECHNOLOGY TECHNICAL SUPPORT	\$ 81,213	\$ 82,837	\$ 85,323	\$	2,486
DISTRICT	1-000-9-000-00-68300-2100	TECH ADMIN - FICA	\$ 11,423	\$ 11,591	\$ 12,883	\$	1,292
DISTRICT	1-000-9-000-00-68300-2210	TECH ADMIN - VSRS	\$ 24,388	\$ 25,333	\$ 28,141	\$	2,808
DISTRICT	1-000-9-000-00-68300-2300	BLUE CROSS	\$ 23,541	\$ 23,184	\$ 24,048	\$	864
DISTRICT	1-000-9-000-00-68300-2400	TECH ADMIN - GL	\$ 1,958	\$ 2,043	\$ 2,269	\$	226
DISTRICT	1-000-9-000-00-68300-2500	DISABILITY INSURANCE	\$ 139	\$ 141	\$ 146	\$	5
DISTRICT	1-000-9-000-00-68300-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68300-2750	TECHNOLOGY - RLCC	\$ 1,793	\$ 1,844	\$ 2,049	\$	205
DISTRICT	1-000-9-000-00-68300-3000	PURCHASE SERVICES	\$ 22,152	\$ 22,152	\$ 22,152	\$	-
DISTRICT	1-000-9-000-00-68300-5001	NETWORK COMMUNICATIONS	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68300-5002	WIRELESS COMMUNICATIONS	\$ 15,000	\$ 81,000	\$ 81,000	\$	-
DISTRICT	1-000-9-000-00-68300-6000	MATERIALS & SUPPLIES	\$ 1,800	\$ 1,800	\$ 1,800	\$	-
DISTRICT	1-000-9-000-00-68300-6040	ADMIN SOFTWARE	\$ 41,000	\$ 41,000	\$ 41,000	\$	-
DISTRICT	1-000-9-000-00-68300-8350	HARDWARE	\$ -	\$ -	\$ -	\$	-
DISTRICT	1-000-9-000-00-68300-8400	TECH ADMIN - INFRASTRUCTURE RE	\$ 7,610	\$ 7,610	\$ 7,610	\$	-
		TOTAL TECHNOLOGY ADMIN	\$ 300,243	\$ 370,126	\$ 392,421	\$	22,295

			TECHNOLOGY					
			<i>Technology Transportation</i>					
DISTRICT	1 -000-9 -000-00 -68400-3000		PURCHASE SERVICES - TECH TRANSI	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRICT	1 -000-9 -000-00 -68400-6040		SOFTWARE - TECH TRANSPORTATIO	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
			TOTAL TECHNOLOGY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
			TECHNOLOGY					
			<i>Technology O & M</i>					
DISTRICT	1 -000-9 -000-00 -68600-5001		TECH O&M - NETWORK COMMUNICA	\$ 61,200	\$ 128,589	\$ 128,589	\$ 128,589	\$ -
DISTRICT	1 -000-9 -000-00 -68600-5002		TECH O&M - DIGITAL PHONE SERVIC	\$ 66,000	\$ -	\$ -	\$ -	\$ -
DISTRICT	1 -000-9 -000-00 -68600-6040		SOFTWARE - TECH O&M	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
DISTRICT	1 -000-9 -000-00 -68600-3000		TECH O&M - PURCHASE SERVICES	\$ 37,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ -
			TOTAL TECHNOLOGY O & M	\$ 166,200	\$ 182,589	\$ 182,589	\$ 182,589	\$ -
			TECHNOLOGY					
			<i>Technology Facilities</i>					
DISTRICT	1 -000-9 -000-00 -68800-3000		TECH FACILITIES - PURCHASED SER	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRICT	1 -000-9 -000-00 -68800-5001		PURCHASE SERVICES -NETWORK CO	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRICT	1 -000-9 -000-00 -68800-8451		TECH FACILITIES - INFRASTRUCTUR	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
			TOTAL TECHNOLOGY - FACILITIES	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
			TOTAL TECHNOLOGY	\$ 831,576	\$ 919,502	\$ 944,041	\$ 944,041	\$ 24,539
			TOTAL SCHOOL OPERATIONS - FUN	\$ 17,323,951	\$ 17,631,307	\$ 18,673,869	\$ 18,673,869	\$ 1,042,562

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
FUND 3 - FEDERAL FUNDS							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
REGULAR ELEMENTARY							
FUND 3 - TITLE I			<i>Classroom Instruction - Elementary</i>				
NES	301 3-000-2-331-08-61100-1120	TEACHERS SALARIES - NES	\$ 124,368	\$ 105,890	\$ 115,792	\$	9,902
NES	301 3-000-2-331-08-61100-1150	PARAPROFESSIONAL - NES	\$ 38,000	\$ 41,085	\$ 42,317	\$	1,232
NES	301 3-000-2-331-01-61100-1120	MATH SPECIALIST	\$ 51,995	\$ 50,566	\$ 58,999	\$	8,433
NES	301 3-000-2-331-01-61100-1120	READING SPECIALIST	\$ 63,017	\$ 64,277	\$ 69,595	\$	5,318
NES	301 3-000-9-331-10-61100-1120 SUMMER	SUMMER SCHOOL TITLE I	\$ 5,000	\$ 5,000	\$ 5,000	\$	-
NES	301 3-000-2-331-08-61100-2100	FICA	\$ 21,816	\$ 20,411	\$ 22,315	\$	1,904
NES	301 3-000-2-331-08-61100-2210	VSRS	\$ 45,022	\$ 43,514	\$ 47,650	\$	4,136
NES	301 3-000-2-331-08-61100-2220	HYBRID		\$ -	\$ -	\$	-
NES	301 3-000-2-331-08-61100-2300	BLUE CROSS	\$ 47,082	\$ 46,368	\$ 48,096	\$	1,728
NES	301 3-000-2-331-08-61100-2500	DISABILITY INS	\$ 471	\$ 70	\$ -	\$	(70)
NES	301 3-000-2-331-08-61100-2400	GROUP LIFE	\$ 3,652	\$ 3,753	\$ 3,842	\$	89
NES	301 3-000-2-331-08-61100-2600	UNEMPLOYMENT	\$ 600	\$ 600	\$ 600	\$	-
NES	301 3-000-2-331-08-61100-2750	RETIRE HEALTH CARE	\$ 3,345	\$ 3,389	\$ 3,469	\$	80
NES	301 3-000-2-331-01-68100-3000	PURCHASE SERVICES - SOFTWARE L	\$ 10,000	\$ 30,000	\$ 30,000	\$	-
NES	301 3-000-2-331-01-68100-6001	SUPPLIES - TECHNOLOGY HARDWARE	\$ 10,389	\$ 30,910	\$ 30,910	\$	-
NES	301 3-000-2-331-01-61100-3001	PURCHASE SERVICES - TESTING PRE	\$ 1,000	\$ 1,000	\$ 1,000	\$	-
NES	301 3-000-2-331-01-61100-3002	PURCHASE SERVICES - PROF DEVEL	\$ 8,223	\$ 8,223	\$ 8,223	\$	-
NES	301 3-000-2-331-08-61100-4000	INTERNAL SERVICES-PRE K SNACKS	\$ 3,500	\$ 3,500	\$ 3,500	\$	-
NES	301 3-000-2-331-01-61100-4001	INTERNAL SERVICES - PROF DEVL	\$ 1,200	\$ 1,200	\$ 1,200	\$	-
NES	301 3-000-2-331-01-61100-4002	INTERNAL SERV - PARENTAL ENGAGE	\$ 1,200	\$ 1,200	\$ 1,200	\$	-
NES	301 3-000-2-331-01-61100-5501	TRAVEL - MILEAGE (TO EMPLOYEE)	\$ 4,300	\$ 4,300	\$ 4,300	\$	-
NES	301 3-000-2-331-01-61100-5502	TRAVEL - STUDENT FIELD TRIPS	\$ 1,200	\$ 1,200	\$ 1,200	\$	-
NES	301 3-000-2-331-01-61100-5503	TRAVEL - DRIVER TO SHELTERS	\$ 1,000	\$ 1,000	\$ 1,000	\$	-
NES	301 3-000-2-331-01-61100-6000	SUPPLIES - BOOKS FOR INSTRUCTION	\$ 5,000	\$ 5,000	\$ 5,000	\$	-
NES	301 3-000-2-331-01-61100-6002	SUPPLIES - PROF DEVL-BOOKS/MATE	\$ 1,095	\$ 1,095	\$ 1,095	\$	-
NES	301 3-000-2-331-01-61100-6003	SUPPLIES - CLASSROOM MATERIALS	\$ 4,000	\$ 4,000	\$ 4,000	\$	-
NES	301 3-000-2-331-01-61100-6004	SUPPLIES - PARENTAL ENGAGEMENT	\$ 3,631	\$ 3,631	\$ 3,631	\$	-
NES	301 3-000-2-331-01-61100-9000	OTHER USES OF FUNDS - TITLE I	\$ -	\$ -	\$ -	\$	-
CLASSROOM INSTRUCTION - TITLE I			\$ 460,106	\$ 481,182	\$ 513,934	\$	32,752
TOTAL TITLE I			\$ 460,106	\$ 481,182	\$ 513,934	\$	32,752

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET		BUDGET	INCREASE	
FUND 3 - TITLE II - SUPPORTING EFFECTIVE INSTRUCTION							
NES	302 3-000-2-331-01-61100-1121	TEACHER - CLASS SIZE REDUCTION	\$47,390	\$49,788	\$55,651	\$5,863	
NES	302 3-000-2-331-01-61100-2101	FICA	\$2,440	\$3,809	\$4,257	\$448	
NES	302 3-000-2-331-01-61100-2211	VSRS	\$7,431	\$8,275	\$9,249	\$974	
NES	302 3-000-2-331-01-61100-2301	HEALTH INS	\$7,044	\$7,728	\$8,016	\$288	
NES	302 3-000-2-331-01-61100-2401	GL	\$0	\$654	\$746	\$92	
NES	302 3-000-2-331-01-61100-2500	DISABILITY	\$0	\$0	\$0	\$0	
NES	302 3-000-2-331-01-61100-2600	VEC	\$0	\$0	\$0	\$0	
NES	302 3-000-2-331-01-61100-2750	RHIC	\$0	\$591	\$673	\$82	
DISTRICT	302 3-000-2-331-01-61100-3000	PURCHASE SERVICES	\$0	\$0	\$0	\$0	
DISTRICT	302 3-000-2-331-01-61100-4000	INTERNAL SERVICES	\$0	\$0	\$0	\$0	
DISTRICT	302 3-000-2-331-01-61100-5501	TRAVEL	\$0	\$0	\$0	\$0	
DISTRICT	302 3-000-2-331-01-61100-6000	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	
TITLE II-SUPPORTING EFFECTIVE			\$ 64,305	\$ 70,845	\$ 78,593	\$ 7,748	
FUND 3 -- TITLE V RURAL & LOW INCOME SCHOOL PROGRAMS							
DISTRICT	305 3-000-9-000-01-68100-3005	PURCHASE SERVICES - SOFTWARE L	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	
DISTRICT	305 3-000-9-000-01-68100-6005	TECHNOLOGY FOR CLASSROOM	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
DISTRICT	305 3-000-9-000-01-61100-3002	RECRUITMENT(CAREER FAIRS	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	
DISTRICT	305 3-000-9-000-01-61100-3003	PROFESSIONAL DEV ACTIVITIES	\$ 4,026	\$ 4,026	\$ 4,026	\$ -	
DISTRICT	305 3-000-9-000-01-61100-4001	INTERNAL SERVICES - WORKING LU	\$ 2,885	\$ 2,885	\$ 2,885	\$ -	
DISTRICT	305 3-000-9-000-01-61100-5005	LODGING, MEALS, MILEAGE)	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
DISTRICT	305 3-000-9-000-01-61100-5000	TRAVEL - TITLE II	\$ -	\$ -	\$ -	\$ -	
DISTRICT	305 3-000-9-000-01-61100-6005	RECRUITMENT MATERIALS	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
TOTAL TITLE V-RURAL & LOW INC			\$ 21,911	\$ 21,911	\$ 21,911	\$ -	

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022						
FUND 3 - TITLE VI-B SPECIAL EDUCATION						
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
<i>TITLE VI-B = SPECIAL EDUCATION</i>						
NES	306 3-000-2-331-02-61100-1120	TEACHER SALARY - NES	\$ 114,785	\$ 110,124	\$ 127,426	\$ 17,302
NES	306 3-000-2-331-02-61100-2100	FICA	\$ 8,781	\$ 8,424	\$ 9,748	\$ 1,324
NES	306 3-000-2-331-02-61100-2210	VSRS	\$ 18,733	\$ 18,303	\$ 21,178	\$ 2,875
NES	306 3-000-2-331-02-61100-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NES	306 3-000-2-331-02-61100-2300	BLUE CROSS	\$ 15,694	\$ 15,456	\$ 16,032	\$ 576
NES	306 3-000-2-331-02-61100-2400	GROUP LIFE	\$ -	\$ 1,584	\$ 1,708	\$ 124
NES	306 3-000-2-331-02-61100-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
NES	306 3-000-2-331-02-61100-2600	UNEMPLOYMENT	\$ -	\$ 42	\$ 42	\$ -
NES	306 3-000-2-331-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ -	\$ 1,430	\$ 1,542	\$ 112
FEDERAL SPEC ED NES			\$ 157,993	\$ 155,363	\$ 177,676	\$ 22,313
NMS	306 3-000-3-210-02-61100-1120	TEACHER -SPEC ED - NMS	\$ 43,110	\$ 43,972	\$ 49,150	\$ 5,178
NMS	306 3-000-3-210-02-61100-2100	FICA	\$ 3,298	\$ 3,364	\$ 3,760	\$ 396
NMS	306 3-000-3-210-02-61100-2210	VSRS	\$ 7,036	\$ 7,308	\$ 8,169	\$ 861
NMS	306 3-000-3-210-02-61100-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NMS	306 3-000-3-210-02-61100-2300	BLUE CROSS	\$ 7,847	\$ 7,728	\$ 8,016	\$ 288
NMS	306 3-000-3-210-02-61100-2400	GROUP LIFE	\$ 565	\$ 1,584	\$ 1,708	\$ 124
NMS	306 3-000-3-210-02-61100-2500	DISABILITY INSURANCE	\$ -	\$ 79	\$ -	\$ (79)
NMS	306 3-000-3-210-02-61100-2600	UNEMPLOYMENT	\$ 100	\$ 21	\$ 21	\$ -
NMS	306 3-000-3-210-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 517	\$ 522	\$ 595	\$ 73
FEDERAL - SPEC ED NMS			\$ 62,473	\$ 64,578	\$ 71,418	\$ 6,840
NHS	306 3-000-3-040-02-61100-1120	TEACHER - SPEC ED - NHS	\$ 66,383	\$ 67,711	\$ 72,238	\$ 4,527
NHS	306 3-000-3-040-02-61100-2100	FICA	\$ 5,078	\$ 5,179	\$ 5,526	\$ 347
NHS	306 3-000-3-040-02-61100-2210	VSRS	\$ 10,834	\$ 11,254	\$ 12,006	\$ 752
NHS	306 3-000-3-040-02-61100-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -
NHS	306 3-000-3-040-02-61100-2300	BLUE CROSS	\$ 7,847	\$ 7,728	\$ 8,016	\$ 288
NHS	306 3-000-3-040-02-61100-2400	GROUP LIFE	\$ 870	\$ 890	\$ 968	\$ 78
NHS	306 3-000-3-040-02-61100-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -
NHS	306 3-000-3-040-02-61100-2600	UNEMPLOYMENT	\$ 100	\$ 21	\$ 21	\$ -
NHS	306 3-000-3-040-02-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 797	\$ 803	\$ 874	\$ 71
FEDERAL - SPEC ED NHS			\$ 91,909	\$ 93,586	\$ 99,649	\$ 6,063
TOTAL TITLE VI-B (SPECIAL EDUC)			\$ 312,375	\$ 313,527	\$ 348,743	\$ 35,216

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
FUND 3 - PERKINS FUND							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
<i>FEDERAL - VOCATIONAL PERKINS</i>							
NHS	307 3-000-3-040-03-61100-3007	PURCHASE SERVICES PERKINS	\$ 5,604	\$ 5,604	\$ 5,604	\$ -	
NHS	307 3-000-3-040-03-61100-6007	SUPPLIES PERKINS	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
NHS	307 3-000-3-040-03-61100-8401	NON CAPITALAZIED OUTLAY PERKI	\$ 12,563	\$ 12,563	\$ 12,563	\$ -	
NHS	307 3-000-3-040-03-61100-8402	NON CAPITALIZED EQUIP PERKINS	\$ 11,509	\$ 11,509	\$ 11,509	\$ -	
FEDERAL - VOCATIONAL -PERKINS			\$ 30,676	\$ 30,676	\$ 30,676	\$ -	
TITLE 1 - JROTC <i>FEDERAL FROM OTHER AGENCIES</i>							
NHS	308 3-000-3-040-03-61100-1120	JROTC SALARIES	\$ 47,605	\$ 63,500	\$ 63,500	\$ -	
NHS	308 3-000-3-040-03-61100-2100	FICA	\$ 4,591	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2210	VSRS	\$ 9,797	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2220	VSRS Hybrid	\$ -	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2300	BLUE CROSS	\$ -	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2400	GROUP LIFE	\$ 786	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2500	DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2600	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	
NHS	308 3-000-3-040-03-61100-2750	RETIREE HEALTH CARE CREDIT	\$ 720	\$ -	\$ -	\$ -	
FEDERAL - JROTC			\$ 63,499	\$ 63,500	\$ 63,500	\$ -	
TOTAL FEDERAL EXPENDITURES			\$ 952,872	\$ 981,641	\$ 1,057,357	\$ 75,716	
TOTAL SCHOOL OPERATIONS			\$ 18,276,823	\$ 18,612,948	\$ 19,731,225	\$ 1,118,277	

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



NES



NMS

NHS

Section 5 Supplemental Information



NORTHUMBERLAND COUNTY PUBLIC SCHOOLS CALENDAR 2021-2022- Final -Adopted 3/8/2021

JULY 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

4 Independence Day

JANUARY 2022						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**10 End of Quarter 2 Semester 1 (88days)
11 Teacher Workday
12 Start of Quarter 3
17 M. L. King Jr Day
20 Report Cards**

19 student days

AUGUST 2021						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**4-5 New Teachers Report
9-13 Teacher Workdays
12 Open House
16 First Day of School for Students**

12 student days

FEBRUARY 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

**11 Interim Quarter 3
17 Parent Conferences 4-6pm
18 Early Release 12:00 pm Teacher 1/2 Workday
21 President's Day**

19 student days

SEPTEMBER 2021						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**3-6 Labor Day Holiday
16 Interim Quarter 1
21 Parent Conferences 4-6pm
22 Teacher Workday**

19 student days

MARCH 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**17 End of Quarter 3
18 Teacher Workday
21 Start of Quarter 4
24 Report Cards
28-31 Spring Break**

18 student days

OCTOBER 2021						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**19 End of Quarter 1
20 Teacher Workday
21 Start of Quarter 2
28 Report Cards**

20 student days

APRIL 2022						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**1 Spring Break
15-18 Holiday Weekend
28 Interim Quarter 4**

18 student days

NOVEMBER 2021						
S	M	T	W	Th	F	S
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**2 Election Day
23 Interim Quarter 2
24-26 Thanksgiving Holidays**

18 student days

MAY 2022						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**21 Graduation
27 Last day of School
Early Release 12:00 pm
End of Quarter 4 [88 days]
30 Memorial Day
31 Teacher Workday**

20 student days

DECEMBER 2021						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**17 Early Release 12:00 pm
20-31 Winter Break**

13 student days

JUNE 2022						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1 Teacher Workday

○ Holiday △ Interim Report □ End of Quarter ◻ Teacher Workday ▽ Report Cards



NORTHUMBERLAND COUNTY PUBLIC
TEACHER SALARY SCALE

Years	2020-2021 10 MONTHS	2021-2022 10 MONTHS	2021-2022 10.5 MONTHS	2021-2022 11 MONTHS	2021-2022 12 MONTHS
0	\$ 40,718	\$ 44,500	\$ 46,725	\$ 48,950	\$ 53,400
1	\$ 41,227	\$ 45,056	\$ 47,309	\$ 49,562	\$ 54,068
2	\$ 41,744	\$ 45,619	\$ 47,900	\$ 50,181	\$ 54,743
3	\$ 42,266	\$ 46,190	\$ 48,499	\$ 50,809	\$ 55,428
4	\$ 42,789	\$ 46,767	\$ 49,105	\$ 51,444	\$ 56,120
5	\$ 43,318	\$ 47,352	\$ 49,719	\$ 52,087	\$ 56,822
6	\$ 43,645	\$ 47,944	\$ 50,341	\$ 52,738	\$ 57,532
7	\$ 43,972	\$ 48,543	\$ 50,970	\$ 53,397	\$ 58,251
8	\$ 44,522	\$ 49,150	\$ 51,607	\$ 54,065	\$ 58,980
9	\$ 45,078	\$ 49,764	\$ 52,252	\$ 54,740	\$ 59,717
10	\$ 45,642	\$ 50,386	\$ 52,905	\$ 55,425	\$ 60,463
11	\$ 46,212	\$ 51,016	\$ 53,567	\$ 56,117	\$ 61,219
12	\$ 46,789	\$ 51,654	\$ 54,236	\$ 56,819	\$ 61,984
13	\$ 47,375	\$ 52,299	\$ 54,914	\$ 57,529	\$ 62,759
14	\$ 47,968	\$ 52,953	\$ 55,601	\$ 58,248	\$ 63,544
15	\$ 48,566	\$ 53,615	\$ 56,296	\$ 58,976	\$ 64,338
16	\$ 49,173	\$ 54,285	\$ 56,999	\$ 59,714	\$ 65,142
17	\$ 49,788	\$ 54,964	\$ 57,712	\$ 60,460	\$ 65,956
18	\$ 50,410	\$ 55,651	\$ 58,433	\$ 61,216	\$ 66,781
19	\$ 51,041	\$ 56,346	\$ 59,164	\$ 61,981	\$ 67,616
20	\$ 51,678	\$ 57,051	\$ 59,903	\$ 62,756	\$ 68,461
21	\$ 52,325	\$ 57,764	\$ 60,652	\$ 63,540	\$ 69,317
22	\$ 52,979	\$ 58,486	\$ 61,410	\$ 64,334	\$ 70,183
23	\$ 53,641	\$ 59,217	\$ 62,178	\$ 65,139	\$ 71,060
24	\$ 54,312	\$ 59,957	\$ 62,955	\$ 65,953	\$ 71,949
25	\$ 54,990	\$ 60,707	\$ 63,742	\$ 66,777	\$ 72,848
26	\$ 55,678	\$ 61,465	\$ 64,539	\$ 67,612	\$ 73,759
27	\$ 56,373	\$ 62,234	\$ 65,345	\$ 68,457	\$ 74,680
28	\$ 57,078	\$ 63,012	\$ 66,162	\$ 69,313	\$ 75,614
29	\$ 57,791	\$ 63,799	\$ 66,989	\$ 70,179	\$ 76,559
30	\$ 58,513	\$ 64,597	\$ 67,827	\$ 71,056	\$ 77,516
31	\$ 59,246	\$ 65,404	\$ 68,674	\$ 71,945	\$ 78,485
32	\$ 59,986	\$ 66,222	\$ 69,533	\$ 72,844	\$ 79,466
33	\$ 62,085	\$ 67,050	\$ 70,402	\$ 73,755	\$ 80,459
34	\$ 63,172	\$ 67,888	\$ 71,282	\$ 74,676	\$ 81,465
35	\$ 64,277	\$ 68,736	\$ 72,173	\$ 75,610	\$ 82,484
36	\$ 65,402	\$ 69,595	\$ 73,075	\$ 76,555	\$ 83,515
37	\$ 66,548	\$ 70,465	\$ 73,989	\$ 77,512	\$ 84,559
38	\$ 67,711	\$ 71,346	\$ 74,914	\$ 78,481	\$ 85,616
39	\$ 68,897	\$ 72,238	\$ 75,850	\$ 79,462	\$ 86,686
40	\$ 70,102	\$ 73,141	\$ 76,798	\$ 80,455	\$ 87,769
41	\$ 71,331	\$ 74,055	\$ 77,758	\$ 81,461	\$ 88,866

- + \$2,000 Masters (degree must be in education related study)
- + \$2,000 Doctorate (degree must be in education related study)
- + \$1,500 Gifted Endorsement
- + \$2000 National Board Certified Teacher



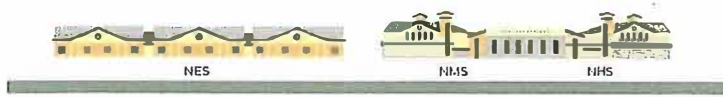
NORTHUMBERLAND COUNTY SCHOOL

IMPROVEMENT OF INSTRUCTION

DIRECTOR OF FEDERAL, STATE, & LOCAL & SCHOOL IMPROVEMENT PROGRAMS

Step	2020-2021 2%	2021-2022 3%
0	78,036	79,385
1	79,012	80,377
2	79,999	81,382
3	80,999	82,399
4	82,012	83,429
5	83,037	84,472
6	84,075	85,528
7	85,126	86,597
8	86,190	87,680
9	87,267	88,776
10	88,358	89,885
11	89,462	91,009
12	90,581	92,146
13	91,713	93,298
14	92,859	94,464
15	94,020	95,645
16	95,195	96,841
17	96,385	98,051
18	97,590	99,277
19	98,810	100,518
20	99,813	101,774
21	101,061	102,808

12 MONTHS
+\$2,000 DOCTORATE



**NORTHUMBERLAND COUNTY
PRINCIPAL - ELEMENTARY/MIDDLE
SALARY SCALE**

<i>Step</i>	<i>2020-2021 2%</i>	<i>2021-2022 3%</i>
0	78,570	79,928
1	79,552	80,927
2	80,546	81,938
3	81,553	82,963
4	82,572	84,000
5	83,605	85,050
6	84,650	86,113
7	85,708	87,189
8	86,779	88,279
9	87,864	89,383
10	88,962	90,500
11	90,074	91,631
12	91,200	92,776
13	92,340	93,936
14	93,494	95,110
15	94,663	96,299
16	95,846	97,503
17	97,044	98,722
18	98,258	99,956
19	99,486	101,205
20	100,729	102,470

**+\$2,000 Doctorate
12 MONTHS**



NORTHUMBERLAND COUNTY SCHOOLS
 DIRECTOR OF INSTRUCTION & STUDENT SERVICES
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	93,581	95,199
1	94,751	96,389
2	95,935	97,593
3	97,134	98,813
4	98,349	100,048
5	99,578	101,299
6	100,823	102,565
7	102,083	103,847
8	103,359	105,145
9	104,651	106,460
10	105,959	107,791
11	107,284	109,138
12	108,625	110,502
13	109,982	111,883
14	111,357	113,282
15	112,749	114,698
16	114,159	116,132
17	115,586	117,583
18	117,030	119,053
19	118,493	120,541
20	119,974	122,048
21	121,474	123,574

12 MONTH
 \$2000 DOCTORATE



NORTHUMBERLAND COUNTY SCHOOLS

DIRECTOR OF SPECIAL EDUCATION & STUDENT SERVICES

SALARY SCALE

Step	2020-2021 2%	2021-2022 step 3%
0	78,036	79,385
1	79,012	80,377
2	79,999	81,382
3	80,999	82,399
4	82,012	83,429
5	83,037	84,472
6	84,075	85,528
7	85,126	86,597
8	86,190	87,680
9	87,267	88,776
10	88,358	89,885
11	89,462	91,009
12	90,581	92,146
13	91,713	93,298
14	92,859	94,464
15	94,020	95,645
16	95,195	96,841
17	96,385	98,051
18	97,590	99,277
19	98,810	100,518
20	99,813	101,774
21	101,061	102,808

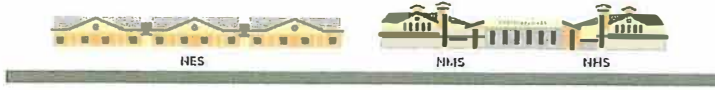
12 MONTHS
+\$2,000 DOCTORATE



NORTHUMBERLAND COUNTY SCHOOLS
 DATA TESTING & ACCOUNTABILITY
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	66,136	67,279
1	66,963	68,120
2	67,800	68,972
3	68,648	69,834
4	69,506	70,707
5	70,374	71,591
6	71,254	72,486
7	72,145	73,392
8	73,047	74,309
9	73,960	75,238
10	74,884	76,178
11	75,820	77,131
12	76,768	78,095
13	77,728	79,071
14	78,699	80,059
15	79,683	81,060
16	80,679	82,073
17	81,687	83,099
18	82,709	84,138
19	83,742	85,190
20	84,789	86,255

+\$2,000 Doctorate
 12 Months



NORTHUMBERLAND COUNTY
 ASSISTANT PRINCIPAL - ELEMENTARY/MIDDLE
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	65,269	62,586
1	66,085	63,368
2	66,911	64,160
3	67,747	64,962
4	68,594	65,774
5	69,451	66,596
6	70,320	67,429
7	71,199	68,271
8	72,089	69,125
9	72,990	69,989
10	73,902	70,864
11	74,826	71,750
12	75,761	72,646
13	76,708	73,555
14	77,667	74,474
15	78,638	75,405
16	79,621	76,347
17	80,616	77,302
18	81,624	78,268
19	82,644	79,246
20	83,677	80,237

+2000 Doctorate
 11 MONTHS



NORTHUMBERLAND COUNTY
 ASSISTANT PRINCIPAL - HIGH
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	70,747	71,970
1	71,632	72,870
2	72,527	73,780
3	73,434	74,703
4	74,351	75,637
5	75,281	76,582
6	76,222	77,539
7	77,175	78,508
8	78,139	79,490
9	79,116	80,483
10	80,105	81,490
11	81,106	82,508
12	82,120	83,539
13	83,147	84,584
14	84,186	85,641
15	85,238	86,712
16	86,304	87,795
17	87,383	88,893
18	88,475	90,004
19	89,581	91,129
20	90,701	92,268

+2000 DOCTORATE
 11 MONTHS



NORTHUMBERLAND COUNTY
 PRINCIPAL - HIGH
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	88,215	89,739
1	89,317	90,861
2	90,434	91,997
3	91,564	93,147
4	92,709	94,311
5	93,868	95,490
6	95,041	96,684
7	96,229	97,892
8	97,432	99,116
9	98,650	100,355
10	99,883	101,609
11	101,131	102,879
12	102,396	104,165
13	103,675	105,467
14	104,971	106,786
15	106,284	108,121
16	107,612	109,472
17	108,957	110,840
18	110,319	112,226
19	111,698	113,629
20	113,094	115,049

\$2000 DOCTORATE
 12 MONTHS



NORTHUMBERLAND COUNTY
 DIRECTOR OF FINANCE
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	66,946	68,103
1	67,783	68,955
2	68,630	69,817
3	69,488	70,689
4	70,357	71,573
5	71,236	72,468
6	72,127	73,373
7	73,028	74,291
8	73,941	75,219
9	74,865	76,159
10	75,801	77,111
11	76,749	78,075
12	77,708	79,051
13	78,680	80,039
14	79,663	81,040
15	80,659	82,053
16	81,667	83,079
17	82,688	84,117
18	83,721	85,169
19	84,768	86,233
20	85,828	87,311

12 MONTHS



NORTHUMBERLAND COUNTY SC
FINANCE SPECIALIST
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	43,158	43,904
1	43,698	44,453
2	44,244	45,009
3	44,797	45,571
4	45,357	46,141
5	45,924	46,718
6	46,498	47,302
7	47,079	47,893
8	47,668	48,492
9	48,264	49,098
10	48,867	49,712
11	49,478	50,333
12	50,096	50,962
13	50,722	51,599
14	51,356	52,244
15	51,998	52,897
16	52,648	53,558
17	53,307	54,228
18	53,973	54,906
19	54,648	55,592
20	55,331	56,287

12 MONTHS



NORTHUMBERLAND CO
 NURSE-RN
 SALARY

Step	2020-2021 2%	2021-2022 3%
0	38,252	38,913
1	38,730	39,400
2	39,215	39,892
3	39,705	40,391
4	40,201	40,896
5	40,704	41,407
6	41,212	41,925
7	41,728	42,449
8	42,249	42,979
9	42,777	43,517
10	43,312	44,061
11	43,853	44,611
12	44,401	45,169
13	44,957	45,734
14	45,518	46,305
15	46,087	46,884
16	46,664	47,470
17	47,247	48,063
18	47,837	48,664
19	48,435	49,273
20	49,041	49,888
21	49,654	50,512
22	50,275	51,143

11 MONTHS
 220 DAYS



NORTHUMBERLAND COUNTY
MECHANIC
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	36,703	37,337
1	37,162	37,804
2	37,626	38,277
3	38,097	38,755
4	38,573	39,239
5	39,055	39,730
6	39,543	40,227
7	40,037	40,729
8	40,538	41,238
9	41,045	41,754
10	41,558	42,276
11	42,077	42,804
12	42,603	43,339
13	43,136	43,881
14	43,675	44,430
15	44,221	44,985
16	44,773	45,547
17	45,333	46,117
18	45,900	46,693
19	46,474	47,277
20	47,054	47,868

12 MONTHS



NORTHUMBERLAND
SCHOOL PSYCHOLOGIST
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	97,425	99,109
1	98,643	100,348
2	99,876	101,602
3	101,125	102,873
4	102,389	104,158
5	103,669	105,460
6	104,964	106,779
7	106,277	108,113
8	107,605	109,465
9	108,950	110,833
10	110,312	112,219
11	111,691	113,621
12	113,087	115,042
13	114,501	116,480
14	115,932	117,936
15	117,381	119,410
16	118,848	120,902
17	120,334	122,414
18	121,838	123,944
19	123,361	125,493
20	124,903	127,062

12 MONTHS
240 DAYS



NES



NMS

NHS

NORTHUMBERLAND COUNTY
 DIRECTOR OF TRANSPORTATION
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	48,528	49,367
1	49,134	49,984
2	49,749	50,608
3	50,370	51,241
4	51,000	51,882
5	51,638	52,530
6	52,283	53,187
7	52,937	53,852
8	53,598	54,525
9	54,268	55,206
10	54,947	55,896
11	55,633	56,595
12	56,329	57,302
13	57,033	58,019
14	57,746	58,744
15	58,468	59,478
16	59,199	60,222
17	59,939	60,975
18	60,688	61,737
19	61,446	62,508
20	62,214	63,290



**NORTHUMBERLAND COUNTY SCHOOLS
BUS DRIVER
SALARY SCALE**

<i>Step</i>	<i>2020-2021 2%</i>	<i>2021-2022 3%</i>
0	14,266	14,512
1	14,409	14,694
2	14,553	14,841
3	14,698	14,989
4	14,845	15,139
5	14,994	15,290
6	15,143	15,443
7	15,295	15,598
8	15,448	15,754
9	15,602	15,911
10	15,758	16,070
11	15,916	16,231
12	16,075	16,393
13	16,236	16,557
14	16,398	16,723
15	16,562	16,890
16	16,728	17,059
17	16,895	17,230
18	17,064	17,402
19	17,235	17,576
20	17,407	17,752

**10 MONTHS
175 DAYS**



NORTHUMBERLAND COUNTY SCHOOLS
CUSTODIAN
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	27,438	27,912
1	27,781	28,261
2	28,128	28,614
3	28,480	28,972
4	28,836	29,334
5	29,196	29,701
6	29,561	30,072
7	29,930	30,448
8	30,305	30,828
9	30,683	31,214
10	31,067	31,604
11	31,455	31,999
12	31,848	32,399
13	32,247	32,804
14	32,650	33,214
15	33,058	33,629
16	33,471	34,050
17	33,889	34,475
18	34,313	34,906
19	34,742	35,342
20	35,176	35,784
21	35,616	36,232
22	36,061	36,684
23	36,512	37,143
24	36,968	37,607
25	37,430	38,077
26	37,898	38,553
27	38,372	39,035
28	38,852	39,523
29	39,337	40,017
30	39,829	40,517

12 MONTHS



**NORTHUMBERLAND COUNTY SCHOOLS
MAINTENANCE SPECIALIST
SALARY SCALE**

<i>Step</i>	<i>2020-2021 2%</i>	<i>2021-2022 3%</i>
0	39196	39965
1	39,686	40372
2	40,182	40877
3	40,685	41388
4	41,193	41905
5	41,708	42429
6	42,229	42959
7	42,757	43496
8	43,292	44040
9	43,833	44590
10	44,381	45148
11	44,935	45712
12	45,497	46284
13	46,066	46862
14	46,642	47448
15	47,225	48041
16	47,815	48641
17	48,413	49249
18	49,018	49865
19	49,631	50488
20	50,251	51120

12 MONTHS



NORTHUMBERLAND COUNTY SCHOOLS
 DIRECTOR OF MAINTENANCE & OPERATIONS
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	47608	48431
1	48,203	49036
2	48,806	49649
3	49,416	50270
4	50,033	50898
5	50,659	51534
6	51,292	52179
7	51,933	52831
8	52,582	53491
9	53,240	54160
10	53,905	54837
11	54,579	55522
12	55,261	56216
13	55,952	56919
14	56,651	57631
15	57,360	58351
16	58,077	59080
17	58,803	59819
18	59,538	60567
19	60,282	61324
20	61,035	62090

12 MONTHS



NORTHUMBERLAND COUNTY
TECHNOLOGY SPECIALIST
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	36,118	36,742
1	36,569	37,201
2	37,026	37,666
3	37,489	38,137
4	37,958	38,614
5	38,432	39,096
6	38,912	39,585
7	39,399	40,080
8	39,891	40,581
9	40,390	41,088
10	40,895	41,602
11	41,406	42,122
12	41,924	42,648
13	42,448	43,181
14	42,978	43,721
15	43,516	44,268
16	44,059	44,821
17	44,610	45,381
18	45,168	45,948
19	45,732	46,523
20	46,304	47,104

12 MONTHS



NORTHUMBERLAND COUNTY
 DIRECTOR OF TECHNOLOGY
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	78,570	79,928
1	79,552	80,927
2	80,546	81,938
3	81,553	82,963
4	82,572	84,000
5	83,605	85,050
6	84,650	86,113
7	85,708	87,189
8	86,779	88,279
9	87,864	89,383
10	88,962	90,500
11	90,074	91,631
12	91,200	92,776
13	92,340	93,936
14	93,494	95,110
15	94,663	96,299
16	95,846	97,503
17	97,044	98,722
18	98,258	99,956
19	99,486	101,205
20	100,729	102,470

+\$2,000 Doctorate
 12 MONTHS



NORTHUMBERLAND COUNTY
PARAPROFESSIONAL
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%	
0	16937	17,229	
1	17,148	17,445	
2	17,363	17,663	
3	17,580	17,883	
4	17,799	18,107	
5	18,022	18,333	
6	18,247	18,563	
7	18,475	18,795	
8	18,706	19,029	
9	18,940	19,267	
10	19,177	19,508	
11	19,416	19,752	
12	19,659	19,999	
13	19,905	20,249	
14	20,154	20,502	
15	20,406	20,758	
16	20,661	21,018	
17	20,919	21,281	
18	21,180	21,547	
19	21,445	21,816	
20	21,713	22,089	
21	21,985	22,365	175 DAYS
22	22,259	22,644	10 MONTHS
23	22,538	22,927	+1500 Deg
24	22,819	23,214	
25	23,105	23,504	
26	23,394	23,798	
27	23,686	24,095	
28	23,982	24,397	
29	24,282	24,701	
30	24,585	25,010	
31	24,893	25,323	
32	25,204	25,639	
33	25,519	25,960	
34	25,838	26,284	
35	26,161	26,613	
36	26,488	26,946	
37	26,819	27,282	
38	27,154	27,623	
39	27,494	27,969	
40	27,837	28,318	



NORTHUMBERLAND COUNTY SCHOOLS
ADMINISTRATIVE ASSISTANT
SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	29,057	29,559
1	29,420	29,928
2	29,788	30,302
3	30,160	30,681
4	30,537	31,065
5	30,919	31,453
6	31,305	31,846
7	31,696	32,244
8	32,093	32,647
9	32,494	33,055
10	32,900	33,469
11	33,311	33,887
12	33,728	34,311
13	34,149	34,739
14	34,576	35,174
15	35,008	35,613
16	35,446	36,059
17	35,889	36,509
18	36,338	36,966
19	36,792	37,428
20	37,252	37,896
21	37,717	38,369
22	38,189	38,849

Bachelor's Stipend=\$1500
11 MONTHS

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



NES



NMS

NHS

Section 6 School Nutrition Budget



SUMMARY OF EXPENDITURE CHANGES

	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022
FUND 4 - FOOD NUTRITION	\$ 589,174.00	\$ 617,381.00	\$ 617,381.00
3% CURRENT PERSONNEL/ REALIGNED DIRECTOR SALARY SCALE			\$ 7,330.00
FUND 4 - FOOD NUTRITION	\$ 589,174.00	\$ 617,381.00	\$ 624,711.00

Board of Supervisor Approval: June 1, 2021
 School Board Approval: June 3, 2021



NES



NMS

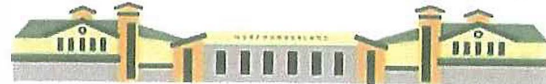
NHS

REVENUE RECAPITULATION
FOOD NUTRITION BUDGET

CATEGORY	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	increase/decrease
FROM OTHER FUNDS	\$ 153,256	\$ 194,510	\$ 194,510	-
FROM STATE FUNDS	\$ 5,664	\$ 4,959	\$ 5,375	416
FROM FEDERAL FUNDS	\$ 400,000	\$ 417,912	\$ 424,826	6,914
TOTAL FOOD NUTRITION BUDGET FUND 4	\$ 558,920	\$ 617,381	\$ 624,711	7,330



NES



NMS

NHS

FUND 4 - SCHOOL NUTRITION

ACCOUNT NUMBER	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)
REVENUE FROM OTHER FUNDS					
4-10.5530	BREAKFAST TO GO	\$ -	\$ -	\$ -	\$ -
4-10.5590	SFSP MEALS	\$ -	\$ -	\$ -	\$ -
4-1010010	SCHOOL SALES	\$ 71,241	\$ 71,241	\$ 71,241	\$ -
4-1101010	A LA CARTE SALES	\$ 50,000	\$ 80,254	\$ 80,254	\$ -
4-1501010	INTEREST	\$ 40	\$ 40	\$ 40	\$ -
4-1899120	OTHER RECEIPTS MISC	\$ 15,475	\$ 26,475	\$ 26,475	\$ -
4-1899121	OTHER RECEIPTS -SUMMER FOOD	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
4-1899122	REBATES/REFUNDS	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
TOTAL FROM OTHER FUNDS		\$ 153,256	\$ 194,510	\$ 194,510	\$ -
REVENUE FROM STATE FUNDS					
4-2402151	SCHOOL LUNCH - STATE	\$ 5,664	\$ 4,959	\$ 5,375	\$ 416
4-10.5530	SCHOOL BREAKFAST INCENTIVE	\$ -	\$ -	\$ -	\$ -
TOTAL FROM STATE FUNDS		\$ 5,664	\$ 4,959	\$ 5,375	\$ 416
REVENUE FROM FEDERAL FUNDS					
4-10.5550	NATIONAL SCHOOL LUNCH PROGRAM	\$ 400,000	\$ 417,912	\$ 424,826	\$ 6,914
TOTAL FROM FEDERAL FUNDS		\$ 400,000	\$ 417,912	\$ 424,826	\$ 6,914
TOTAL SCHOOL NUTRITION		\$ 558,920	\$ 617,381	\$ 624,711	\$ 7,330



NES



NMS

NHS

EXPENDITURE RECAPITULATION
FOOD NUTRITION BUDGET

CATEGORY	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	increase/decrease
NES	\$ 261,124	\$ 277,605	\$ 280,981	\$ 3,376
NMS	\$ 130,580	\$ 134,843	\$ 137,939	\$ 3,096
NHS	\$ 130,581	\$ 135,586	\$ 130,331	\$ (5,255)
DISTRICT	\$ 66,889	\$ 69,347	\$ 75,460	
TOTAL FOOD NUTRITION BUDGET FUND 4	\$ 589,174	\$ 617,381	\$ 624,711	\$ 7,330



NES

NMS

NHS

CHART OF ACCOUNTS							
EXPENDITURE DETAIL							
2021-2022							
FUND 4 - SCHOOL NUTRITION							
	NEW ACCOUNT CODE	DESCRIPTION	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	INCREASE (DECREASE)	
	NORTHUMBERLAND ELEMENTARY						
NES	4-000-2-331-01-65100-1160	MANAGER SALARY	\$ 24,612	\$ 25,350	\$ 25,857	\$	507
NES	4-000-2-331-01-65100-1161	WORKERS SALARY	\$ 59,017	\$ 60,788	\$ 62,288	\$	1,500
NES	4-000-2-331-01-65100-1162	SUBSTITUTE	\$ 7,000	\$ 7,000	\$ 7,000	\$	-
NES	4-000-2-331-01-65100-2100	FICA	\$ 6,398	\$ 7,069	\$ 7,279	\$	210
NES	4-000-2-331-01-65100-2210	VSRS	\$ 7,412	\$ 7,537	\$ 7,787	\$	250
NES	4-000-2-331-01-65100-2220	HYBRID VSRS		\$ -	\$ -	\$	-
NES	4-000-2-331-01-65100-2300	BLUE CROSS	\$ 21,132	\$ 23,184	\$ 24,048	\$	864
NES	4-000-2-331-01-65100-2400	GL	\$ 733	\$ 857	\$ 902	\$	45
NES	4-000-2-331-01-65100-2500	HYBRID DISABILITY		\$ -	\$ -	\$	-
NES	4-000-2-331-01-65100-2600	VBC	\$ 600	\$ 600	\$ 600	\$	-
NES	4-000-2-331-01-65100-2750	HCC	\$ -	\$ -	\$ -	\$	-
NES	4-000-2-331-01-65100-2800	RETIREMENT	\$ 3,600	\$ 3,600	\$ 3,600	\$	-
NES	4-000-2-331-01-65100-3000	PURCHASE SERV.	\$ 10,000	\$ 10,000	\$ 10,000	\$	-
NES	4-000-2-331-01-65100-5200	OTHER CHARGES	\$ 2,000	\$ 2,000	\$ 2,000	\$	-
NES	4-000-2-331-01-65100-5500	TRAVEL	\$ 500	\$ 500	\$ 500	\$	-
NES	4-000-2-331-01-65100-6030	NON FOOD SUPPLIES	\$ 15,000	\$ 15,000	\$ 15,000	\$	-
NES	4-000-2-331-01-65100-6002	FOOD	\$ 100,120	\$ 100,120	\$ 100,120	\$	-
NES	4-000-2-331-01-65100-2800	SOFTWARE	\$ -	\$ -	\$ -	\$	-
NES	4-000-2-331-01-65100-8000	OVEN	\$ -	\$ 11,000	\$ 11,000	\$	-
NES	4-000-2-331-01-65100-8201	CAPITAL OUTLAY	\$ 3,000	\$ 3,000	\$ 3,000	\$	-
		TOTAL NES	\$ 261,124	\$ 277,605	\$ 280,981	\$	3,376
	NORTHUMBERLAND MIDDLE						
NMS	4-000-3-210-01-65100-1160	MANAGER SALARY	\$ 11,321	\$ 11,661	\$ 11,894	\$	233
NMS	4-000-3-210-01-65100-1161	LABORER SALARY NMS	\$ 28,558	\$ 24,662	\$ 24,692	\$	30
NMS	4-000-3-210-01-65100-1162	TEMPORARY	\$ 3,500	\$ 4,753	\$ 4,896	\$	143
NMS	4-000-3-210-01-65100-2100	FICA	\$ 3,318	\$ 3,050	\$ 3,129	\$	79
NMS	4-000-3-210-01-65100-2210	VSRS	\$ 4,673	\$ 5,507	\$ 5,639	\$	(1,868)
NMS	4-000-3-210-01-65100-2220	VRS HYBRID		\$ -	\$ -	\$	-
NMS	4-000-3-210-01-65100-2300	BLUE CROSS	\$ 14,088	\$ 19,320	\$ 24,048	\$	4,728
NMS	4-000-3-210-01-65100-2400	GL	\$ 462	\$ 544	\$ 360	\$	(184)
NMS	4-000-3-210-01-65100-2510	HYBRID DISABILITY		\$ 86	\$ 64	\$	(22)
NMS	4-000-3-210-01-65100-2600	UNEMPLOYMENT	\$ 250	\$ 250	\$ 208	\$	(43)
NMS	4-000-3-210-01-65100-2750	HCC		\$ -	\$ -	\$	-
NMS	4-000-3-210-01-65100-2800	OTHER - RETIREMENT	\$ 600	\$ 1,200	\$ 1,200	\$	-
NMS	4-000-3-210-01-65100-3000	PURCHASE SERV.	\$ 5,000	\$ 5,000	\$ 5,000	\$	-
NMS	4-000-3-210-01-65100-5000	OTHER CHARGES	\$ 1,000	\$ 1,000	\$ 1,000	\$	-
NMS	4-000-3-210-01-65100-5001	TRAVEL	\$ 250	\$ 250	\$ 250	\$	-
NMS	4-000-3-210-01-65100-6002	FOOD	\$ 50,060	\$ 50,060	\$ 50,060	\$	-
NMS	4-000-3-210-01-65100-6030	NON FOOD SUPPLIES	\$ 7,500	\$ 7,500	\$ 7,500	\$	-
		TOTAL NMS	\$ 130,580	\$ 134,843	\$ 137,939	\$	3,096



NES

NMS

NHS

CHART OF ACCOUNTS EXPENDITURE DETAIL 2021-2022							
NORTHUMBERLAND HIGH							
NHS	4-000-3-040-01-65100-1160	MANAGER SALARY	\$ 11,321	\$ 11,661	\$ 11,894	\$ 233	
NHS	4-000-3-040-01-65100-1161	WORKERS SALARY NHS	\$ 28,558	\$ 24,662	\$ 24,692	\$ 30	
NHS	4-000-3-040-01-65100-1162	TEMPORARY	\$ 3,500	\$ 4,753	\$ 4,896	\$ 143	
NHS	4-000-3-040-01-65100-2100	FICA	\$ 3,318	\$ 3,792	\$ 3,129	\$ (663)	
NHS	4-000-3-040-01-65100-2210	VSRS	\$ 4,673	\$ 5,507	\$ 3,639	\$ (1,868)	
NHS	4-000-3-040-01-65100-2220	VRS HYBRID		\$ -	\$ -	\$ -	
NHS	4-000-3-040-01-65100-2300	BLUE CROSS	\$ 14,088	\$ 19,320	\$ 16,032	\$ (3,288)	
NHS	4-000-3-040-01-65100-2400	GL	\$ 462	\$ 544	\$ 360	\$ (184)	
NHS	4-000-3-040-01-65100-2510	HYBRID DISABILITY		\$ 86	\$ 64	\$ (22)	
NHS	4-000-3-040-01-65100-2600	UNEMPLOYMENT	\$ 250	\$ 250	\$ 250	\$ -	
NHS	4-000-3-040-01-65100-2750	HCC	\$ -	\$ -	\$ 365	\$ 365	
NHS	4-000-3-040-01-65100-2800	OTHER-RETIREMENT	\$ 600	\$ 1,200	\$ 1,200	\$ -	
NHS	4-000-3-040-01-65100-3000	PURCHASE SERV.	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
NHS	4-000-3-040-01-65100-5000	OTHER CHARGES	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
NHS	4-000-3-040-01-65100-5001	TRAVEL	\$ 250	\$ 250	\$ 250	\$ -	
NHS	4-000-3-040-01-65100-6002	FOOD	\$ 50,061	\$ 50,061	\$ 50,061	\$ -	
NHS	4-000-3-040-01-65100-6030	NON FOOD SUPPLIES	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	
		TOTAL NHS	\$ 130,581	\$ 135,586	\$ 130,331	\$ (5,255)	
DISTRICT							
DISTRICT	4-000-9-000-01-65100-1150	SUPERVISOR SALARY	\$ 41,696	\$ 42,947	\$ 48,806	\$ 5,859	
DISTRICT	4-000-9-000-01-65100-2100	FICA	\$ 3,190	\$ 3,285	\$ 3,734	\$ 449	
DISTRICT	4-000-9-000-01-65100-2210	VSRS	\$ 5,525	\$ 5,781	\$ 6,723	\$ 942	
DISTRICT	4-000-9-000-01-65100-2220	VRS HYBRID		\$ -	\$ -	\$ -	
DISTRICT	4-000-9-000-01-65100-2300	HEALTH INSURANCE	\$ 7,044	\$ 7,728	\$ 6,257	\$ (1,471)	
DISTRICT	4-000-9-000-01-65100-2400	GL	\$ 546	\$ 464	\$ 464	\$ -	
DISTRICT	4-000-9-000-01-65100-2500	DISABILITY		\$ -	\$ -	\$ -	
DISTRICT	4-000-9-000-01-65100-2510	HYBRID DISABILITY		\$ -	\$ -	\$ -	
DISTRICT	4-000-9-000-01-65100-2600	UNEMPLOYMENT	\$ 100	\$ 21	\$ 21	\$ -	
DISTRICT	4-000-9-000-01-65100-2750	HCC	\$ 256	\$ 256	\$ 591	\$ 335	
DISTRICT	4-000-9-000-01-65100-2800	OTHER - PURCHASE SERVICES		\$ 333	\$ 333	\$ -	
DISTRICT	4-000-9-000-01-68500-6040	SOFTWARE	\$ 8,532	\$ 8,532	\$ 8,532	\$ -	
		TOTAL DISTRICT	\$ 66,889	\$ 69,347	\$ 75,460	\$ 6,113	
		TOTAL FUND + SCHOOL FOOD SERV	\$ 589,174	\$ 617,381	\$ 624,711	\$ 7,330	
		BUDGET APPROVED ALL FUNDS	\$18,865,997	\$19,230,329	\$20,921,832	\$1,691,503	

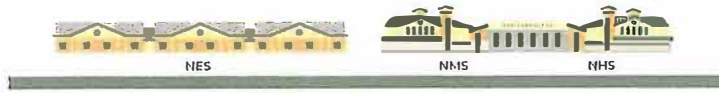


NORTHUMBERLAND COUNTY SCHOOLS

NMS/NHS FOOD NUTRITION
MANAGER

STEP	2020- 2021 2%	2021- 2022 3%
0	22,416	22,803
1	22,640	23,088
2	22,866	23,319
3	23,095	23,552
4	23,326	23,788
5	23,559	24,026
6	23,795	24,266
7	24,033	24,509
8	24,273	24,754
9	24,516	25,001
10	24,761	25,251
11	25,009	25,504
12	25,259	25,759
13	25,511	26,016
14	25,766	26,277
15	26,024	26,539
16	26,284	26,805
17	26,547	27,073
18	26,813	27,343
19	27,081	27,617
20	27,351	27,893

10 MONTHS



**NORTHUMBERLAND COUNTY
NES FOOD NUTRITION
MANAGER**

	2020-2021 2%	2021-2022 3%
0	20,988	20,125
1	21,198	20,376
2	21,410	20,580
3	21,624	20,786
4	21,840	20,994
5	22,059	21,204
6	22,279	21,416
7	22,502	21,630
8	22,727	21,847
9	22,954	22,065
10	23,184	22,286
11	23,416	22,508
12	23,650	22,734
13	23,886	22,961
14	24,125	23,191
15	24,366	23,422
16	24,610	23,657
17	24,856	23,893
18	25,104	24,132
19	25,356	24,372
20	25,609	24,617

10 MONTHS



NORTHUMBERLAND COUNTY
 FOOD NUTRITION
 WORKER

YEAR	2020-2021 2%	2021-2022 3%
	0	12,346
1	12,470	12,716
2	12,594	12,844
3	12,720	12,972
4	12,847	13,102
5	12,976	13,233
6	13,106	13,365
7	13,237	13,499
8	13,369	13,634
9	13,503	13,770
10	13,638	13,908
11	13,774	14,047
12	13,957	14,187
13	14,097	14,376
14	14,238	14,520
15	14,380	14,665
16	14,524	14,812
17	14,669	14,960
18	14,816	15,109
19	14,964	15,260
20	15,114	15,413
21	15,265	15,567
22	15,418	15,723
23	15,572	15,880
24	15,727	16,039
25	15,885	16,199
26	16,044	16,361
27	16,204	16,525
28	16,366	16,690
29	16,530	16,857
30	16,695	17,026
31	16,862	17,196
32	17,031	17,368
33	17,201	17,541
34	17,373	17,717
35	17,547	17,894
36	17,722	18,073

10 MONTHS



NORTHUMBERLAND COUNTY SCHOOLS
 DIRECTOR OF FOOD NUTRITION
 SALARY SCALE

Step	2020-2021 2%	2021-2022 3%
0	35,300	45,301
1	35,741	45,867
2	36,188	46,441
3	36,640	47,021
4	37,098	47,609
5	37,562	48,204
6	38,031	48,807
7	38,507	49,417
8	38,988	50,034
9	39,475	50,660
10	39,969	51,293
11	40,468	51,934
12	40,974	52,583
13	41,486	53,241
14	42,005	53,906
15	42,530	54,580
16	43,062	55,262
17	43,600	55,953
18	44,145	56,652
19	44,697	57,361
20	45,255	58,078

12 MONTHS
 8 HOURS/240 DAYS
 REALIGNED 2021-2022

NORTHUMBERLAND COUNTY PUBLIC SCHOOLS



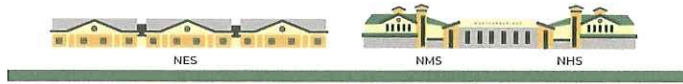
NES



NMS

NHS

Section 7 Capital Improvements Budget



URGENT CAPITAL IMPROVEMENT PROJECT REQUESTS 2021-2022

1. Northumberland Elementary School Roof – TPO \$120,000; Metal roof \$427,000.
2. School Board Office Roof - \$125,000.
3. JACES Climate Control System at Northumberland Middle/High - \$100,000
4. Northumberland High School Track resurfacing - \$128,220
5. Northumberland Elementary School Carpeting (Prek-K) multiyear project-\$50,000

TOTAL: \$950,220

As identified at the February 23, 2021 School Board Meeting.



PRIORITY/RANK	LOCATION DEPARTMENT	ITEM	DESCRIPTION	ESTIMATED COSTS	REASONING
1	NES	ROOF	TPO RUBBER ROOF	\$120,000.00	
1	NES	ROOF	Pitched Roof - green metal	\$427,000.00	
2	SB	SB Heathsville	New roof replacement	\$125,000.00	Continuing issues with leaking
3	NMS/NHS	JACES (JAVA APPLICATION CONTROL ENGINE)	WIRELESS CLIMATE CONTROL FOR ENTIRE BUILDING	\$100,000.00	SOFTWARE NO LONGER SUPPORTED ON CURRENT HVAC SYSTEMS
4	NHS	TRACK RESURFACING	Resurface Track (2021 quote)	\$128,220.00	
5	NES	CARPETING	Replacement of Pre K, K, and library carpetings	\$50,000.00	Students sitting on the floor in all spaces, and current carpet is original carpeting, deteriorating, severe soil
URGENT	SB	SB Heathsville	Painting - Exterior wooden trim	\$10,000.00	to prevent mold and weathering
URGENT	NMS/NHS	FIELDHOUSE HEAT PUMP	CLIMATE CONTROL- HEAT PUMP	\$8,000.00	PREVENT MOLD GROWTH AND COLD CLIMATE CONDITIONS
URGENT	BUS GARAGE	ROOF	TPO rubber roof replacement	\$100,000.00	Flat roof is deteriorated beyond repair; needs TPO rubber roof replacement
URGENT	BUS GARAGE	LIGHTING	Garage lighting upgrade with LED lighting	\$6,000.00	Garage lighting upgrade- replace all existing lighting with LED lighting to improve visibility and safety



URGENT	NES		Installation of 2 mini split climate control systems 1.5 ton each		Current building does not have heating and/or air conditioning
	BUS GARAGE	CLIMATE CONTROL		\$10,000.00	
URGENT	TRANSPORTATION	POLE LIGHTING	Lighting for gas fueling area	\$10,000.00	Required, No current lighting exists
URGENT	TRANSPORTATION	FENCING	outer perimeter fencing needs replacement	\$60,000.00	safety and security issues
URGENT	TECHNOLOGY	Touchscreen interactive displays	NES	\$27,000.00	Current Smart boards and software are outdated and becoming obsolete.
URGENT	TECHNOLOGY	Touchscreen interactive displays	NMS	\$27,000.00	Current Smart boards and software are outdated and becoming obsolete.
URGENT	TECHNOLOGY	Touchscreen interactive displays	NHS	\$33,320.00	Current Smart boards and software are outdated and becoming obsolete.
URGENT	TECHNOLOGY	Switch Upgrades	FIBER CONNECTION ALL SCHOOLS	\$80,000.00	Fiber connection is needed for internet speed upgrade with the implementation of 1:1. Access points will become more efficient. The network will be able to handle more devices without slowing down
URGENT	SCHOOL NUTRITION	Rooftop refrigeration unit	NES ROOFTOP REFRIGERATION UNIT REPLACEMENT	\$6,200 .00	
URGENT	SB	SB Heathsville	Electrical upgrades	\$20,000 .00	Back teller booth areas/ drive through teller area; basement; conference room
URGENT	NES	BOILERS	Replace existing oil fired boilers with 2 propane boiler units	\$80,000.00	