

BEAUFORT COUNTY SCHOOL DISTRICT

PROPOSED BUDGET

FY 1977-78

BEAUFORT COUNTY SCHOOL DISTRICT

Proposed Budget

FY77 - 78

I N D E X

School Board Members

Organizational Chart

The Instructional Plan

Purpose of Each Major Fund

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Proposed FY77 - 78 Budget - General Fund Only

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Detail Budget per Chart of Accounts

Revenues

Expenditures

MEMBERS BEAUFORT COUNTY BOARD OF EDUCATION JANUARY 1977

<u>NAME</u>	<u>OFFICE TELEPHONE</u>	<u>HOME TELEPHONE</u>	<u>MAILING ADDRESS</u>
Curt Copeland, Chairman	524-4424	524-8570	P.O. Box 1021 Beaufort, S.C. 29902
John T. Miller, Vice Chairman		524-9581	2305 Duke Street Beaufort, S.C. 29902
Mrs. Lee P. Shaffer, Secretary		524-9769	1000 Broad River Dr. Burton, S.C. 29902
Ramon A. Combs, Jr.	524-8840	524-8748	P.O. Box 1124 Beaufort, S.C. 29902
Mrs. Dorothy P. Gnann	524-3380	524-7589	1509 Riverside Dr. Beaufort, S.C. 29902
Dr. Joseph B. List	785-4801 785-4411 (unlisted)	785-2321	Res. #3 Scarborough Hd. Rd. Hilton Head Island, S.C. 29928
Mrs. Frieda R. Mitchell	524-6437	846-8434	P.O. Box 19 Sheldon, S.C. 29941
John C. Rogers		757-2782	Box 37 Bluffton, S.C. 29910
Mrs. Agnes C. Sherman	838-2669	838-2290	Box 93 Frogmore, S.C. 29920

BEAUFORT COUNTY SCHOOLS
BEAUFORT, S.C.

ORGANIZATIONAL CHART
Proposal I

People of Beaufort County

Board of Education

Federal Government

Sup't. of Education

State Department of Education

Business
Manager

Deputy Sup't.
Administration

Deputy Sup't
Instruction

Federal
Proj. Dir.

Testing and
Research

Admn. Assistant

Budget Prep.
Payroll
Purchasing
Accounting
Reporting

Maintenance
Pupil Pers.
Transportation
Food Services

Dr.El.Ed.

Dir.Sec.Ed.

Dir. Ad. Ed.

El. Prin's

Sec. Prin's

THE INSTRUCTIONAL PLAN

The term education, in its broader sense, must encompass the total experiences of any individual. We purposely focus the educational efforts and skills in the basic academic areas, thus, elevating any set of personal experiences to a level worthy of the term "educated". To this end, we assign our highest priority.

We recognize that each student will utilize his student experience to satisfy the educational needs of some career situation. It is our purpose to prepare our students to be able to use all basic academic and/or vocational learning in career choice, career achievement, and self enrichment, so as to afford the students maximum degree of freedom of choice upon high school graduation.

We will pursue the above stated educational course under a policy that insures the health, safety, and well being of any individual under our jurisdiction.

We, the Board of Education, pledge to continually strive to make available to each student the best education possible.

Beaufort County School District

Purpose of Each Fund

Introduction

We hope the following statements concerning the purpose of each major fund plus the graphs and schedules on the following pages will provide a better understanding of the overall operation of Beaufort County School District.

General Fund

This fund reflects the ordinary operations of a school district. It accounts for all financial transactions not properly accounted for in another fund. The graph at the top of page 5 shows the percent of revenue received by this fund from local, state and federal sources.

Capital Projects Fund

These funds account for the receipt and disbursement of moneys used for the acquisition of capital facilities. Bond proceeds and State Building Funds are the main sources of receipts. Disbursements over the past several years have been mainly for the construction of new school buildings. State Building Fund moneys of approximately \$132,000.00 should be received in FY77-78.

Debt Service Fund

This fund accounts for the payment of interest and principal on long term debt. Receipts are from State Building Funds and property taxes. Long term debt currently is in the form of serial bonds. State Building Fund receipts for this fund should be approximately \$132,000.00 in FY77-78.

School Lunch Fund

Through this fund we operate our Breakfast and Lunch programs. Free and reduced price meals are provided children classified as economically deprived. The United States Department of Agriculture is the main source of receipts for this fund.

Special Revenue Fund

The funds or programs within this major fund deal with areas ranging from special education for the handicapped to exploring innovative approaches to education. However, the purpose of the major portion of all receipts is to provide services to meet the needs of the educationally deprived child in school attendance areas having high concentrations of

Beaufort County School District

Purpose of Each Fund (Continued)

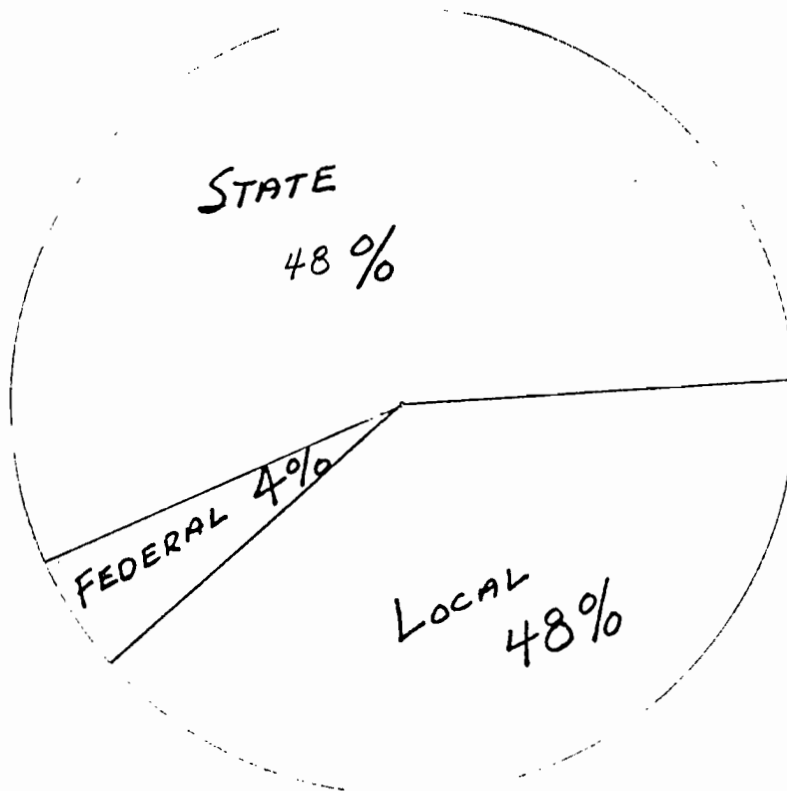
children from low-income families. These receipts can be used only to supplement and never supplant local or state receipts.

Also receipts from state and federal sources provide adults with an opportunity to attend a basic (grades 1-8) or high school (grades 9-12) education program. Night classes are held at various schools throughout the district

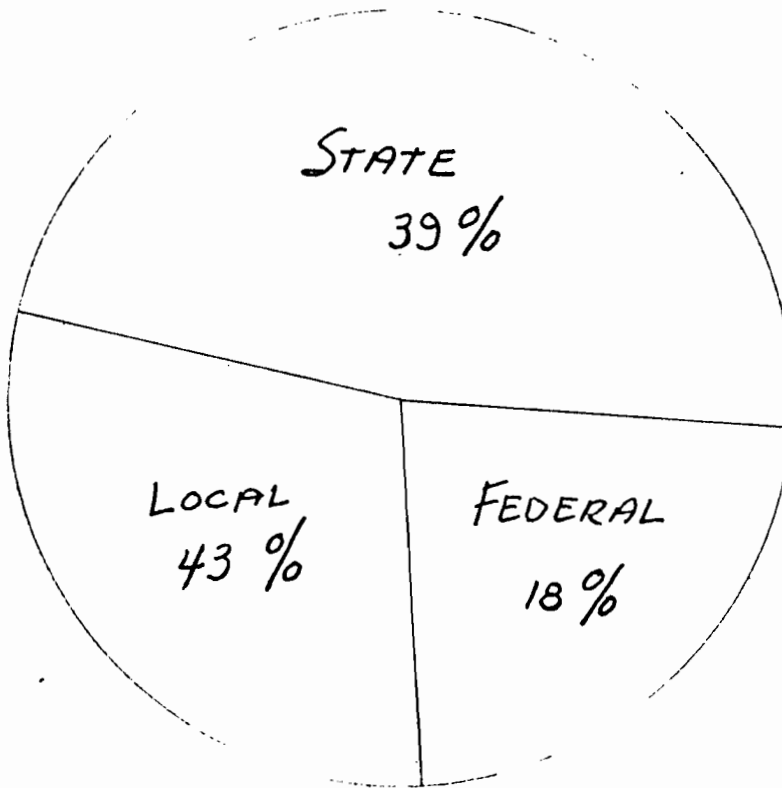
Pupil Activity Fund

In this fund are recorded the financial transactions related to school sponsored pupil and interscholastic activities. These activities are supported, generally, by income from pupils, gate receipts, and other fund raising activities. Support may be provided, however, by local taxation.

Projected Revenue by Source
FY77-78

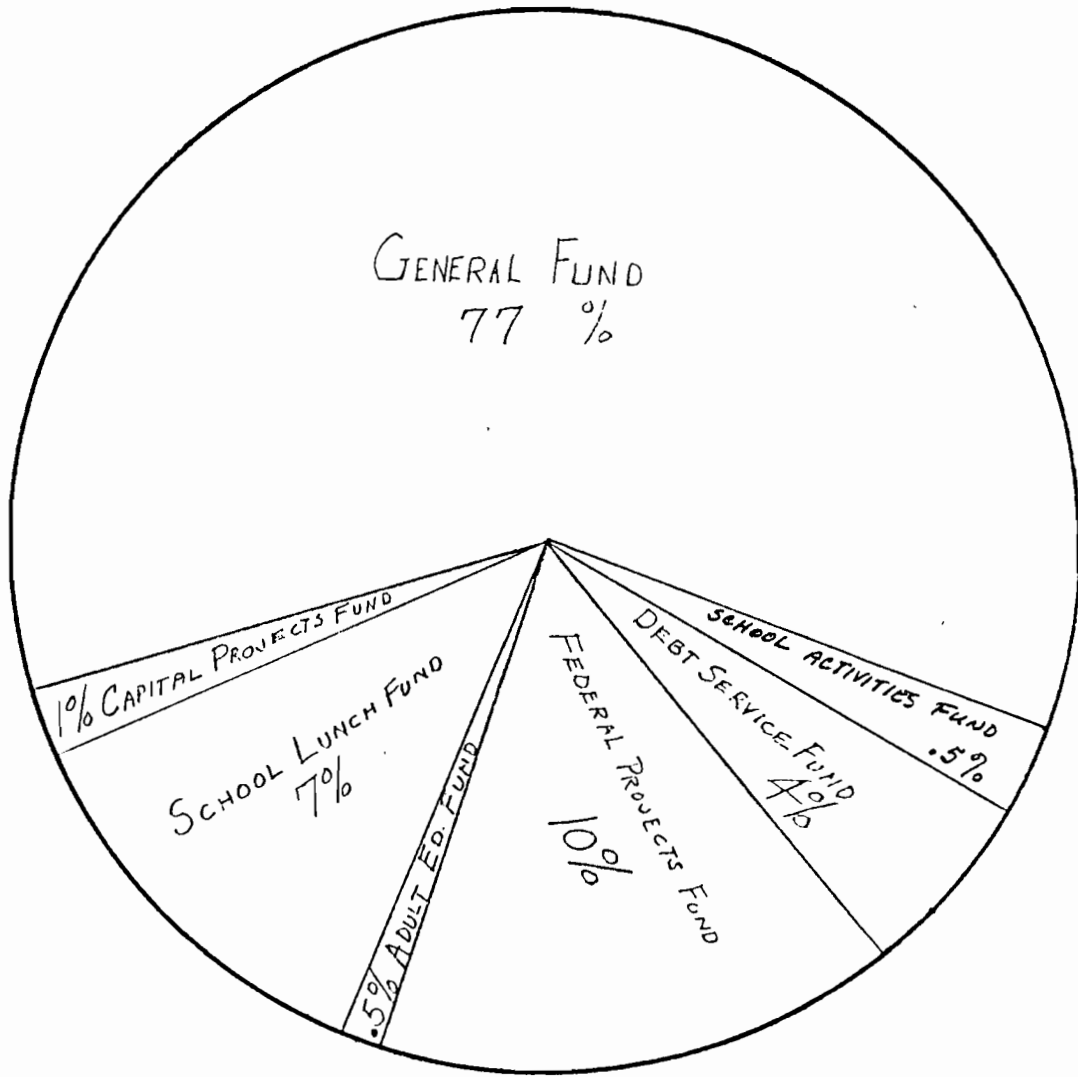


GENERAL FUND
Total Projected Revenue \$10,154,496



ALL FUNDS
Total Projected Revenue \$13,386,996

BEAUFORT COUNTY SCHOOL DISTRICT
Projected Expenditures by Fund
FY77-78



ALL FUNDS

Total Projected 13,386,996

OBJECTIVES OF EDUCATION PROGRAM

BEAUFORT COUNTY SCHOOLS

STATE RECOMMENDED OBJECTIVES

1. To improve basic verbal and quantitative skills of students.
2. To develop and maintain a system of continuous evaluation and upgrading of education.
3. To reduce the number of dropouts.
4. To reduce the number of first grade failures.
5. To implement a county-wide program of public kindergarten.
6. To provide adequate occupational training opportunities for students.
7. To increase the number of high school graduates entering post high school education programs.
8. To provide appropriate educational programs for students with handicapping conditions.
9. To increase the enrollment of adults in basic and high school programs.
10. To promote programs to provide adequate and qualified professional and para-professional personnel to staff the county's educational programs.

LOCAL OBJECTIVES

1. To improve the educational environment in every school and every classroom.
2. To improve the physical environment in every school facility within the approved budget limitations.
3. To work toward the accreditation of all schools in the Southern Association of Colleges and Schools.
4. To construct an evaluation instrument which can be used to evaluate all personnel. Include the representatives of the personnel to be evaluated in the design and administration of the instrument.
5. To establish parent organizations in every school.

OBJECTIVES OF EDUCATION PROGRAM

Local Objectives (Continued)

6. To measurably improve student competencies in the basic skill areas of reading, mathematics and writing.
7. To establish a curriculum council which will include representatives of teachers, special personnel, students and administrators.
8. To conduct a survey of the Beaufort County Schools which will include facilities, programs, staffing, and school community relations.

Note: The above objectives are not necessarily listed in priority order.

Beaufort County School District

Proposed General Fund Budget
FY77-78

Introduction

The practice of budget construction is an attempt to purchase with the money available the educational program the district desires to implement. It must be realized that a good school program and a good education for all of the children of all of the people represents a significant investment. The amount of money available and its wise use go a long way in determining the level of funding together with prudent utilization of this public money determines to a very great extent the quality of the educational program.

The following statement should be considered in determining the funds to be allocated for public education:

"The American Association of School Administrators noted long ago that educational expenditures contribute greatly to our economic growth and development:

Finally, there must be no misunderstanding on the point that expenditures for education are economically productive. The schools are not economic parasites, draining off national income into some non-productive enterprise. On the contrary, education (a) provides the intelligence and skill essential to modern industry; (b) contributes to health and safety; (c) results in better conservation of natural resources; (d) leads to personal thrift and the development of capital resources; (e) is the basis of efficiency in business management; (f) increases the volume and lifts the level of consumer demands; (g) improves the earning power and spending power of the people; and (h) thru the purchase of buildings, equipment, materials, and thru the salaries of its employees turns its expenditures quite directly back into the economic life-stream of the nation."¹

In building the school budget, priorities must be set. Then the available funds adjusted to best use these public funds to carry out these priorities. The adoption of a plan of expenditures consistent with the educational goals of the district is perhaps one of the most significant responsibilities of the Board of Education.

The school needs as reflected in the 1977-78 budget are directly related to the philosophy or educational programs of the district. Some of the major objectives are expressed on the following pages.

¹Percy E. Bunup, Financing Education in a Climate of Change (Boston: Allyn and Bacon, Inc., 1977)

Beaufort County School District

Proposed General Fund Budget
FY77-78

Introduction (Continued)

During FY76-77 progress was made toward accomplishing many of the Board's objectives. For example, steps have been taken to insure a kindergarten program for all children during FY77-78 through a major pre-registration effort this spring with the result that three new kindergarten units have been added to the FY77-78 budget. An evaluation committee and curriculum council have been formed to help design an evaluation instrument for all personnel and provide a scope and sequence framework for the curriculum in kindergarten through 12th grade. Expenditures of \$58,000 in FY76-77 for vocational equipment hopefully will help provide better occupational training for our students. More detail information on the accomplishment of our FY76-77 objectives will be included in our FY76-77 annual financial report.

The additional mills or increased value per mill required to provide the local funds needed to finance our General Fund budget for FY77-78 can be looked at in three segments. First, \$350,000 of FY76-77 expenditures financed with bond proceeds will reoccur. Second, \$425,000 of additional uncontrollable cost not in our FY76-77 budget had to be added to our FY77-78 budget. These costs are marked with an asterisk on the sheets explaining the significant budget differences between FY76-77 and FY77-78. Finally, \$894,000 is budgeted for salary increases, new or expanded programs, additional staff, etc. These three segments total \$1,669,000 more than the local dollars in the FY76-77 budget if bond proceeds are excluded and \$919,000 more if bond proceeds are included.

The following pages attempt to explain the significant differences between the FY76-77 and proposed FY77-78 budgets. The detail budget is presented under the new program budgeting format required by the State Department of Education. For comparison purposes I have summarized the new format under the current format. Hopefully, the new format will make it easier to understand the budget and relate the objectives expressed in dollars with the written ones.

Beaufort County School District

General Fund
Comparison of Budget Expenditures by Major Account

ACCOUNT NUMBER	ACCOUNT NAME	FISCAL YEARS		DIFFERENCE
		1977-78	1976-77	
100	Administration	\$ 359,321	\$ 329,791	\$ 29,530
200	Instruction	7,599,144	6,326,223	1,272,921
300	Attendance Services	44,514	11,635	32,879
400	Health Services	65,502	39,730	25,772
500	Pupil Transportation	214,705	192,748	21,957
600	Operation of Plant	850,449	720,659	129,790
700	Maintenance of Plant	554,793	785,367	(230,574)
800	Fixed Charges	145,020	62,393	82,627
900	Food Services	-0-	23,796	(23,796)
1000	Student Body Activities	55,350	17,850	37,500
1200	Capital Outlay	271,319	281,464	(10,145)
1400	Transfer Expenditures	(5,621)	36,921	(42,542)
		<u>\$10,154,496</u>	<u>\$ 8,828,577</u>	<u>\$ 1,325,919</u>

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(A) Administration (Account 100)

1.)	Delete position of superintendent emeritus.	\$ (33,365)
2.)	New position of Director of Testing and Research added.	20,570
3.)	A 10% cost of living increase for all non-certified personnel including controller.	8,565
4.)	Increase in audit fees due to State Department of Education requirement that all school activity funds be audited.	2,000
5.)	Increase in computer expense to completely computerize our accounting system to include student scheduling.	6,201
6.)	Two new secretarial positions - one for Director of Testing and Research and one for Director of Secondary Education.	14,163
7.)	Grade increases for clerical staff due to increased job responsibilities under the new accounting system.	2,500
8.)	Contingency for adjustments in Assistant Superintendent's salary.	10,000
9.)	Additional bookkeeping position to handle Beaufort/Jasper Career Education Center books.	7,413
10.)	Decrease due to transfer of switchboard operator (\$5,368) to Operation of Plant (Account 600) and secretarial position (\$6,136) to Health Services (Account 400) and Maintenance of Plant (Account 700).	(11,504)
11.)	Increase in pay of Assistant Superintendent of Administration from \$21,071 to \$23,160 and Deputy Superintendent of Special Services from \$17,529 to \$19,441.	
	Local position	1,334
	State position	2,667

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(A) Administration (Account 100) - Continued

12.) Transfer of expenditures for supplies and
travel to Attendance Services (Account 300)

Travel (224)
Supplies (790)

\$ 29,530

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(B) Instruction (Account 200)

1.) A 15% increase in local salary schedule for teachers.	\$ 167,500
2.) Additional teaching positions	170,160
a.) 6 elementary physical education	
b.) 6 music (3 elementary and 3 secondary)	
c.) 3 elementary assistants	
d.) 1 elementary band	
e.) 1 speech	
f.) 1 gifted and talented	
3.) Increase required in local funds to pay the average 8.5% state aid salary increase on off-aid teachers.	75,220
4.) Free textbooks for grades 9 through 12.	40,000
5.) Increase in principals' salaries.	
a.) 20% increase in local salary schedule.	11,600
b.) 15% increase in position supplement	10,600
c.) Increase required in local funds to pay the average 8.5% state aid salary increase on off-aid administration.	6,000
6.) A 15% increase in coaching, department head and band supplements.	7,000
7.) Two additional assistant principals (Battery Creek High and Hilton Head Elementary).	34,000
8.) Salary increases due to additional years experience on the salary schedule.	64,000
9.) A 10% cost of living increase for non-certified personnel.	27,600
10.) Increase in substitute teachers' pay because it was underbudgeted in FY76-77.	15,000
11.) Increase in per pupil allocation for instructional supplies (\$70,000) and library supplies (\$40,000).	110,000

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(B) Instruction (Account 200) - Continued

12.)	Shift of 3 high school principals from 11 to 12 months.	\$ 6,000
13.)	Increase in local funds required to replace loss of state aid on 4 teaching positions due to declining enrollment.	38,000
14.)	Local aid for 3 additional kindergarten teachers (\$7,950) and 3 kindergarten aides (\$9,600).	17,550
15.)	Expansion of inservice training program.	9,300
16.)	Increased cost for accreditation with Southern Association of Schools and Colleges.	13,950
17.)	A 15% increase in the local salary schedule for central office administrators.	3,000
18.)	A state aid salary increase of approximately 10% for teachers and administrators on aid.	242,801
19.)	Local funds required for 10 special education aides previously paid from federal funds under Public Law 89-10, Title I.	35,000
20.)	Increase in travel (\$7,080) and supplies (\$5,060) for band program.	12,140
21.)	Transfer of beer and wine and liquor taxes from state revenue category on FY76-77 budget to local revenue category on FY77-78 budget.	156,500
		\$1,272,921

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(C) Attendance Services (Account 300)

1.) Grade increase in attendance supervisor's position from \$10,635 to \$13,500.	\$ 2,865
2.) A ten percent cost of living increase for the attendance supervisor (13,500 x 10%).	1,350
3.) New positions	
a) Secretary for attendance supervisor	6,820
b) School/home coordinator	8,250
c) In-house suspension teacher	9,500
4.) Additional travel for school/home coordinator	900
5.) Additional supplies and equipment	
a) School/home coordinator	350
b) In-house suspension teacher	900
6.) Transfer of expenditures for equipment, supplies and travel previously budgeted under administration (Account 100).	
a) Travel	224
b) Supplies	790
c) Equipment	930
	\$ 32,879

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(D) Health Services (Account 400)

1.) A 10% cost of living increase for 3 nurses (19,282 x 10%).	\$ 1,929
2.) A 20% cost of living increase in local salary supplement (\$439), a 15% increase in position supplement (\$413) and an increase for longevity on local salary schedule (\$20) for current psychologist.	872
3.) A 10% cost of living increase for secretarial position shared with maintenance supervisor.	307
4.) Local salary supplement (\$2,928) and position supplement (\$2,500) required to add a second psychologist.	5,428
5.) Additional supplies (\$800) and travel (\$894) mainly for second psychologist additional local funds required	1,694
6.) An estimated 8.5% increase in state aid salary schedule (\$708) and an increase for longevity on state salary schedule (\$200) for current psychologist.	908
7.) State aid salary if second psychologist is added.	10,105
8.) Transfer of expenditure for one-half of secretary's salary previously budgeted under Administration (Account 100).	3,068
9.) Transfer of expenditures for supplies (\$1,885) and equipment (\$123) previously budgeted under Instruction (Account 200).	2,008
10.) Decrease in nurses salaries (\$555) and travel (\$45) due to over-budgeted in FY76-77.	<u>(547)</u>
	<u>\$ 25,772</u>

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(E) Pupil Transportation (Account 500)

1.) A 10% cost of living increase for the transportation supervisor.	\$ 860
2.) Increase in the local supplement for adult bus drivers' salaries because they were underbudgeted in FY76-77.	9,000
3.) Increase in the transportation supervisor's travel allowance (\$1,250 to \$1,750) of \$500 due to increased inspection requirements.	500
4.) Increase in the state aid supplement for adult and student bus drivers because they were underbudgeted in FY76-77.	<u>11,597</u>
	<u>\$ 21,957</u>

Beaufort County School District
 General Fund
 Explanation of Significant Budget Differences
 FY77-78 to FY76-77

(F) Operation of Plant (Account 600)

1.) Increase in cost for custodial supplies (\$48,000 to \$57,000) due to rising prices.	\$ 9,000
2.) Increase in cost for fuel oil due to projected colder winter. Budgeted \$38,000 in FY77 and will spend \$83,000.	20,000
3.) Increase in cost for electricity and gas due to expected 10% rate increase and greater usage when all schools are air conditioned. Also slight increase for water and sewerage (\$640).	50,640
4.) Increase in phone cost since this account was underbudgeted in FY76-77. Additional phones for guidance personnel and a possible change in the phone system at the administration building also are part of the budget increase.	5,000
5.) A 10% cost of living increase for entire custodial staff.	32,770
6.) Increase in custodial slots from 6 to 7 at Battery Creek High.	5,834
7.) Increase due to transfer of telephone operator position previously budgeted under Administration (Account 100).	5,905
8.) Decrease due to transfer of vehicle operating expense to Maintenance of Plant (Account 700).	(5,100)
9.) Addition of a part-time custodial worker for the administration building (\$4,727) and shifting of one custodian from 10 months to 12 months (\$1,014).	5,741
	\$ 129,790

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(G) Maintenance of Plant (Account 700)

1.) A 10% cost of living increase for all maintenance workers including the supervisor and one-half of a secretarial position.	\$ 16,707
2.) Addition of a sewer plant operator.	9,000
3.) A decrease in maintenance contracted services due to non-reoccurring expenditures such as retubing boilers, installation of drain fields, sewer tap ins, etc.	(197,289)
4.) A decrease in maintenance supplies of \$4,000. A higher than expected level of expenditures is required if we expect to maintain our buildings in good physical condition.	(9,100)
5.) A transfer of expenditures for replacement of equipment to Capital Outlay (Account 1200).	(63,560)
6.) Transfer of expenditures for one-half of secretary's salary previously budgeted under Administration (Account 100).	3,068
7.) Increase due to overtime pay expected in FY77-78 and not budgeted in FY76-77.	5,500
8.) Increase in temporary salaries to help maintain the football stadium and grounds at Beaufort High and McCracken High not budgeted for in FY76-77.	5,100
	<hr/> <u>\$ (230,574)</u>

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(H) Fixed Charges (Account 800)

1.) Increase in workman's compensation insurance due to greater salary exposure (\$11,000 to 13,000 premium).	\$ 2,000
2.) Increase in honesty blanket bond coverage from \$5,000 to \$25,000 per employee (\$541 to \$1,540 premiums).	999
3.) Increase in premiums from \$4,674 to \$6,680 due to additional vehicles added but not budgeted for in FY76-77 and additional vehicles planned for FY77-78.	2,006
4.) New requirement by the federal government that school districts pay for unemployment insurance or the unemployment claims as they arise. Based on a recommendation by a committee of school superintendents, we budgeted the insurance cost which is 2.7% on all salaries up to \$6,000.	74,000
5.) Renewal of three year boiler bodily injury liability premium.	610
6.) Increase in building and contents premium for fire and vandalism coverage due mainly to under-budgeting from prior year (\$43,538 to \$46,550 premium).	<u>3,012</u>
	<u>\$ 82,627</u>

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(1) Food Services (Account 900)

- 1.) All expenditures transferred to School Lunchroom Fund as recommended by the new accounting system required by the state.

\$(23,796)

Note: The net decrease in the General Fund budget will be \$16,267 since state aid revenue of \$7,529 will also be transferred to the School Lunchroom Fund.

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(J) Student Body Activities (Account 1000)

- | | |
|---|------------------|
| 1.) Increase of \$6,000 to Battery Creek High,
\$6,000 to Beaufort High and \$2,500 to
McCracken High to help offset the cost of
additional sports required under Title IV,
expand the junior high athletic program
and provide adequate supplies and equipment
for all sports. | \$ 14,500 |
| 2.) To provide funds for instructional student
activities such as field trips, science fairs,
etc. | <u>23,000</u> |
| | <u>\$ 37,500</u> |

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(K) Capital Outlay (Account 1200)

1.) Reduction in site improvements such as landscaping, concrete walks, fences, etc. from \$71,700 to \$71,000.	\$ (71,000)
2.) Reduction in vocational equipment expenditures from \$68,250 to \$10,240.	(58,010)
3.) Increase in expenditures for band instruments and uniforms necessary to provide an opportunity for a greater number of students to participate and to improve the overall program.	26,925
4.) Increase in the allocation per child for equipment from \$12 to \$15 (9460 x \$3).	28,380
5.) Transfer of expenditures for replacement of equipment previously budgeted under Maintenance of Plant (Account 700).	63,560
	<hr/>
	<u>\$ (10,145)</u>

Beaufort County School District
General Fund
Explanation of Significant Budget Differences
FY77-78 to FY76-77

(L) Transfer Expenditures (Account 1400)

1.) Local funds budgeted to provide matching support for \$42,111 community education project are no longer needed since the federal government did not approve the project.		\$ (8,422)
2.) Delete Beaufort Technical Education Center tuition since our vocational students will be attending the new Beaufort/Jasper Career Education Center.		(13,280)
3.) Decrease in net cost of Beaufort County School District's 2/3 portion of FY77-78 operating expense for new Career Education Center.		
a) Delete FY76-77's 2/3 portion	(9,018)	
b) Add FY77-78's 2/3 portion per Career Education Center's budget.	130,678	
c) Less shift of 3 mils currently allocated to Beaufort Tech for our vocational students to Beaufort County School District (3 x 47,500).	(142,500)	(20,840)
		<hr/>
		<u>\$ (42,542)</u>

Beaufort County School District
 General Fund
 Detail Budget - Revenue
 FY77-78

<u>ACCOUNT</u>	<u>LOCAL</u>	<u>STATE</u>	<u>FEDERAL</u>	<u>TOTAL</u>
Property Taxes	\$4,695,372	\$	\$	\$4,695,372
Appropriations				
Liquor Tax	115,900			115,900
Beer and Wine Tax	43,600			43,600
Teachers Salaries Aid		3,786,630		3,786,630
Principals and Supervisors Aid		289,060		289,060
Operational Aid		340,180		340,180
Kindergarten Aid		143,772		143,772
Driver Education Aid		9,600		9,600
Special Educ. - Transportation		3,196		3,196
Special Educ. - Gifted & Talented		15,000		15,000
Special Educ. - Excess Cost		22,000		22,000
Vocational Educ. Aid		109,900	2,300	112,200
School Bus Drivers Aid		132,500		132,500
Superintendent's Salary Aid		10,560		10,560
Attendance Supervisor Aid		8,126		8,126
St. Helena/St. Luke Fund		2,300		2,300
Maintenance & Operations PL 874			400,000	400,000
Vocational Educ. - Handicapped			3,500	3,500
Indirect Cost			21,000	21,000
	<u>\$4,854,872</u>	<u>\$4,872,824</u>	<u>426,800</u>	<u>\$10,154,496</u>
TOTAL				

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCES</u>			
	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total</u>
<u>INSTRUCTION</u>				
Kindergarten Program				
Salaries - Teachers	\$ 35,421	\$ 132,098		\$ 167,519
Teacher Aides	50,555			50,555
Substitute Teachers	2,700			2,700
Travel		796		796
Supplies (Teaching)	969	6,011		6,980
Workbooks		2,175		2,175
Equipment	1,013	2,692		3,705
SUB TOTAL	<u>90,658</u>	<u>143,772</u>		<u>234,430</u>
Primary Program (Grades 1-3)				
Salaries - Teachers	309,057	738,970		1,048,027
Teacher Aides				
Substitute Teachers	17,000			17,000
Travel				
Supplies (Teaching)	22,814			22,814
Workbooks	4,148			4,148
Equipment	16,592			16,592
SUB TOTAL	<u>369,611</u>	<u>738,970</u>		<u>1,108,581</u>
Elementary Program (Grades 4-7)				
Salaries - Teachers	323,209	830,075		1,153,284
Teacher Aides	7,480			7,480
Substitute Teachers	19,000			19,000
Travel				
Supplies (Teaching)	22,814			22,814
Workbooks	4,148			4,148
Equipment	16,592			16,592
SUB TOTAL	<u>393,243</u>	<u>830,075</u>		<u>1,223,318</u>
Middle/Jr High Program				
Salaries - Teachers	38,142	732,251	200,000	466,225
Teacher Aides				
Substitute Teachers	15,200			15,200
Travel				
Supplies (Teaching)	23,676			23,676
Workbooks and Textbooks	3,946			3,946
Equipment	15,784			15,784
SUB TOTAL	<u>96,748</u>	<u>732,251</u>	<u>200,000</u>	<u>1,028,999</u>

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77-78

<u>PROGRAM</u>	<u>SOURCES</u>			
	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total</u>
High School Program				
Salaries - Teachers	\$ 26,944	\$ 895,971	\$ 221,000	\$1,143,915
Teacher Aides				
Substitute Teachers	18,000			18,000
Travel				
Supplies (Teaching)	31,488			31,488
Workbooks and Textbooks	45,248			45,248
Equipment	20,992			20,992
SUB TOTAL	<u>142,672</u>	<u>895,971</u>	<u>221,000</u>	<u>1,259,643</u>
Gifted and Talented Program				
Salaries - Teachers	39,610	15,000		54,610
Teacher Aides				
Substitute Teachers	800			800
Travel	1,276			1,276
Supplies (Teaching)	686			686
Workbooks and Textbooks				
Equipment	1,338			1,338
SUB TOTAL	<u>43,710</u>	<u>15,000</u>		<u>58,710</u>
Mentally Retarded Program				
Salaries - Teachers	74,746	368,597		443,343
Teacher Aides	59,369			59,369
Substitute Teachers	7,000			7,000
Travel				
Supplies (Teaching)	10,990			10,990
Workbooks and Textbooks				
Equipment	5,100			5,100
SUB TOTAL	<u>157,205</u>	<u>368,597</u>		<u>525,802</u>
Physically Handicapped Program				
Salaries - Teachers	10,402	36,109		46,511
Teacher Aides	7,187			7,187
Substitute Teachers	600			600
Travel				
Supplies (Teaching)	1,433			1,433
Workbooks and Textbooks				
Equipment	2,000			2,000
SUB TOTAL	<u>21,622</u>	<u>36,109</u>		<u>57,731</u>

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCES</u>			
	<u>Local</u>	<u>State</u>	<u>Federal</u>	<u>Total</u>
<u>INSTRUCTION (Continued)</u>				
Emotionally Disturbed Program				
Salaries - Teachers	\$ 10,480	\$ 38,535	\$	\$ 49,015
Teacher Aides	3,476			3,476
Substitute Teachers	800			800
Travel				
Supplies (Teaching)	1,433			1,433
Workbooks and Textbooks				
Equipment	700			700
SUB TOTAL	<u>16,889</u>	<u>38,535</u>		<u>55,424</u>
Learning Disabilities Program				
Salaries - Teachers	16,719	58,512		75,231
Teacher Aides	5,260			5,260
Substitute Teachers	1,200			1,200
Travel				
Supplies (Teaching)	1,433			1,433
Workbooks and Textbooks				
Equipment	2,487			2,487
SUB TOTAL	<u>27,099</u>	<u>58,512</u>		<u>85,611</u>
<u>SUPPORTING SERVICES</u>				
Attendance & Social Work Program				
Salaries - Administrative	6,724	8,126		14,850
Teacher-In House Susp.	9,500			9,500
Service Worker	8,250			8,250
Clerical	6,820			6,820
Travel	2,124			2,124
Supplies	1,640			1,640
Equipment	1,330			1,330
SUB TOTAL	<u>36,388</u>	<u>8,126</u>		<u>44,514</u>
Guidance Services Program				
Salaries - Teachers	248,241			248,241
Clerical Assistants				
Travel	3,200			3,200
Supplies	8,745			8,745
Equipment	2,825			2,825
SUB TOTAL	<u>263,011</u>			<u>263,011</u>

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCES</u>			<u>Total</u>
	<u>Local</u>	<u>State</u>	<u>Federal</u>	
<u>SUPPORTING SERVICES (Continued)</u>				
Health Services Program				
Salaries - Nurses	\$ 21,211	\$	\$	\$ 21,211
Travel	1,830			1,830
Supplies	3,500			3,500
Equipment	500			500
SUB TOTAL	<u>27,041</u>			<u>27,041</u>
Psychological Services Program				
Salaries - Psychologist	11,245	19,339		30,584
Psychometrist				
Clerical	3,375			3,375
Travel	1,694			1,694
Supplies	2,685			2,685
Equipment	123			123
SUB TOTAL	<u>19,122</u>	<u>19,339</u>		<u>38,461</u>
Speech and Hearing Program				
Salaries - Teachers	62,448	17,405		79,853
Substitute Teachers	1,400			1,400
Maintenance and Repairs	500			500
Travel	257			257
Supplies	1,243			1,243
Equipment	1,707			1,707
SUB TOTAL	<u>67,555</u>	<u>17,405</u>		<u>84,960</u>
Improvement of Instruction Prog.				
Salaries - Administrative	45,339	57,498		102,837
Clerical	14,826			14,826
Improvement Services (Consultants)	9,290			9,290
Travel	6,100			6,100
Supplies	2,600			2,600
Equipment	1,540			1,540
SUB TOTAL	<u>79,695</u>	<u>57,498</u>		<u>137,193</u>

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCES</u>			<u>Total</u>
	<u>Local</u>	<u>State</u>	<u>Federal</u>	
<u>SUPPORTING SERVICES (Continued)</u>				
Educational Media Services Program				
Salaries - Administrative	\$ 5,116	\$ 11,284	\$	\$ 16,400
Librarians	297,628			297,628
Technical	5,620			5,620
Clerical	4,653			4,653
Travel	1,699			1,699
Supplies	12,986			12,986
Library Books (Supplies)	43,850			43,850
Periodicals	8,675			8,675
Equipment	43,720			43,720
SUB TOTAL	<u>423,947</u>	<u>11,284</u>		<u>435,231</u>
Board of Education Program				
Salaries - Board Members	37,000			37,000
Bd. of Education Services - Legal	5,000			5,000
Audit	12,500			12,500
Travel	5,175			5,175
Per Diem (\$25/meeting)	5,850			5,850
Supplies				
Equipment				
Dues and Fees	1,300			1,300
Insurance	89,256			89,256
Other	450			450
SUB TOTAL	<u>156,531</u>			<u>156,531</u>
Office of Supt. Program				
Salaries - Administrative	22,805	10,560		33,365
Clerical	7,025	12,416		19,441
Temporary	9,015			9,015
Professional and Technical				
Services (Consultants)	17,672			17,672
Travel and Per Diem	2,050			2,050
Supplies	500			500
Equipment	450			450
Dues and Fees				
Insurance and Judgements				
SUB TOTAL	<u>59,517</u>	<u>22,976</u>		<u>82,493</u>

Beaufort County School District
 General Funds
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCE</u>			<u>Total</u>
	<u>Local</u>	<u>State</u>	<u>Federal</u>	
<u>SUPPORTING SERVICES (Continued)</u>				
School Administration Program				
Salaries - Principals	152,696	\$ 195,446	\$	\$ 348,142
Ass't Principals	136,284			136,284
Clerical	159,064			159,064
Study Hall Proctors	58,800			58,800
Travel	11,400			11,400
Supplies	14,213			14,213
Equipment	17,488			17,488
	<hr/>	<hr/>	<hr/>	<hr/>
SUB TOTAL	549,945	195,446		745,391
Fiscal Services Program				
Salaries - Administrative	20,383			20,383
Technical	8,669			8,669
Clerical	50,081			50,081
Temporary Help	4,127			4,127
Travel	1,500			1,500
Supplies	7,095			7,095
Equipment	7,438			7,438
	<hr/>	<hr/>	<hr/>	<hr/>
SUB TOTAL	99,293			99,293
Operation and Maintenance of Plant Program				
Salaries - Administrative	25,026			25,026
Maintenance Workers	153,459			153,459
Custodial Workers	16,653	340,180		356,833
Clerical	3,375			3,375
Telephone Operator	5,905			5,905
Temporary - Maintenance	5,100			5,100
- Custodial				
Overtime - Maintenance	5,500			5,500
- Custodial				
Public Utilities	360,840			360,840
Cleaning (Contracted Services)	16,000			16,000
Repairs & Maintenance (Cntd. Svc)	85,100			85,100
Property Insurance	55,764			55,764
Rentals				
Travel	1,720			1,720
Communication (Telephone)	30,300			30,300
Security Guards	14,111			14,111

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

<u>PROGRAM</u>	<u>SOURCE</u>			<u>Total</u>
	<u>Local</u>	<u>State</u>	<u>Federal</u>	
<u>SUPPORTING SERVICES (Continued)</u>				
Operation and Maintenance of Plant Program (Continued)				
Supplies - Maintenance	\$ 280,933	\$	\$	\$ 280,933
- Custodial	57,000			57,000
Equipment	7,290			7,290
Vehicles	5,000			5,000
SUB TOTAL	<u>1,133,116</u>	<u>340,180</u>		<u>1,473,296</u>
Pupil Transportation Program				
Salaries - Administration	9,459			9,459
Adult Drivers	67,500	79,196		146,696
Student Drivers		38,000		38,000
Substitute Drivers				
Contracted Service		18,500		18,500
Travel	1,750			1,750
Supplies	100			100
Equipment	200			200
SUB TOTAL	<u>79,009</u>	<u>135,696</u>		<u>214,705</u>
Research & Evaluation Program				
Salaries - Administrative	20,570			20,570
Clerical	6,750			6,750
Supplies (Testing)	3,951			3,951
Travel	1,000			1,000
Equipment	1,000			1,000
SUB TOTAL	<u>33,271</u>			<u>33,271</u>
Staff Services Program				
Salaries - Administrative	10,744	12,416		23,160
Clerical	9,015			9,015
Temporary Clerical	375			375
Travel	1,000			1,000
Supplies	500			500
Equipment	775			775
SUB TOTAL	<u>22,409</u>	<u>12,416</u>		<u>34,825</u>
Data Processing Program				
Data Processing Services	22,000			22,000
Supplies	690			690
SUB TOTAL	<u>22,690</u>			<u>22,690</u>

Beaufort County School District
 General Fund
 Detail Budget - Expenditures
 FY77 - 78

PROGRAM	SOURCE			Total
	Local	State	Federal	
Supporting Services Pupil Activity Pupil Activities	\$ 32,350	\$	\$	\$ 32,350
Payments to Other Governmental Units Transfers	(5,621)			(5,621)
Instructional Pupil Activity Pupil Activities	23,000			23,000
Driver Education Program				
Salaries - Teachers	46,426	9,600		56,026
Teacher Aides				
Substitute Teachers	800			800
Travel				
Supplies (Teaching)				
Workbooks and Textbooks				
Equipment				
SUB TOTAL	47,226	9,600		56,826
Band Program	114,735			114,735
Salaries - Teachers				
Teacher Aides				
Substitute Teachers				
Repairs and Maintenance	1,940			1,940
Travel	10,180			10,180
Supplies (Teaching)	10,660			10,660
Workbooks and Textbooks	4,695			4,695
Equipment	48,025			48,025
SUB TOTAL	190,235			190,235
Vocational Education Program				
Salaries - Teachers	109,390	167,101	5,800	282,291
Teacher Aides				
Substitute Teachers	4,400			4,400
Travel	1,295	2,275		3,570
Supplies (Teaching)	20,600	5,450		26,050
Workbooks and Textbooks				
Equipment		10,240		10,240
SUB TOTAL	135,685	185,066	5,800	322,151
TOTALS	\$4,854,872	\$4,872,824	\$ 426,800	\$10,154,496