

## Budgetary Assumptions

### Enrollment

Student membership projections from NC Department of Public Instruction total 100,525 students (excluding 2,710 students projected to be enrolled in charter schools). Our net increase in students for 2001-2002 is projected to be 2,942 students or 3%.

	2000-2001	2001-2002	Increase	% Increase
Student membership				
WCPSS	97,583	100,525	2,942	3%
Charter Schools	2,082	2,710	628	30%
	99,665	103,235	3,570	4%

### Salaries

Average salaries for 2000-2001 for selected categories of employees are shown below. The figures shown do not include employer's matching benefits.

Position	Code	Monthly	10-month position	11-month position	12-month position
Associate Superintendent	112	\$9,325	NA	NA	\$111,903
Director, Administrator	113	\$5,194	NA	NA	\$62,329
Principal	114	\$7,260	NA	NA	\$87,123
Assistant Principal	116	\$5,442	NA	\$59,862	\$65,304
Assistant Superintendent	118	\$7,649	NA	NA	\$91,784
Teacher	121	\$3,992	\$39,920	\$43,912	\$47,904
Media Specialist	121	\$4,595	\$45,950	\$50,545	\$55,140
Guidance Counselor	121	\$4,700	\$47,000	\$51,700	\$56,400
Speech Pathologist	124	\$4,722	\$47,220	\$51,942	\$56,664
Social Worker	139	\$4,520	\$45,200	\$49,720	\$54,240
Psychologist	139	\$5,309	\$53,090	\$58,399	\$63,708
Teacher Assistant	142	\$1,592	\$15,920	\$17,512	\$19,104
Office Personnel	151	\$1,871	\$18,710	\$20,581	\$22,452
Custodian	173	\$1,676	NA	NA	\$20,112
Substitute Pay	182			Certified	\$76/day
				Completed Effective Teacher Training	\$65/day
				Noncertified	\$57/day

Matching employer benefits costs should be calculated in addition to salary data. A chart of the most current rates is shown below.

FRINGE BENEFITS			
Full & Part-time Employees	Social Security	211	7.65% of gross salary
	Worker's Compensation	232	\$0.39 per \$100 professional \$4.12 per \$100 nonprofessional
Full-time employees (75% or more)	Retirement	221	7.13% of gross salary 2000-01 8.01% of gross salary 2001-02
	Hospitalization	231	\$187.98/mo. or \$2,256/year 2000-01 \$244.37/mo. or \$2,932/year 2001-02

<b>FRINGE BENEFITS</b>			
	Dental	234	\$18.08/mo. Or \$217/year 2000-01 \$TBA/mo. Or \$TBA/year 2001-02
Full-time or part-time (20 hours or more) employees	Longevity	179	
	10 but less than 14 years 15 but less than 19 years 20 but less than 24 years 25 or more years		1.50% current annual pay rate 2.25% current annual pay rate 3.25% current annual pay rate 4.50% current annual pay rate
Non-personnel items	Indirect Cost (computed on all grant expenditures except equipment and unbudgeted amounts)		3.983% Restricted 2000-2001 13.001% Nonrestricted 2000-2001

**Salary Increases**

Salary increases are projected to be 4% for certified staff and 2% for noncertified staff.

**State Allotment Formulas**

State allotments are funded on a formula basis. The State funds schools with three basic types of allotments.

Position Allotments:

The State allots positions to a local school system for a specific purpose. The local school system pays whatever is required to hire certified teachers and other educators, based on the State Salary Schedule, without being limited to a specific dollar amount. Each local school system will have a different average salary based on the certified personnel’s experience and education. Examples of position allotments are:

- Teachers
- School Building Administration
- Instructional Support Personnel

Dollar Allotments:

Local school systems can hire employees or purchase goods for a specific purpose, but the local school system must operate within the allotted dollar amount. Examples of dollar allotments are:

- Teacher Assistants
- Textbooks
- Central Office Administration
- Classroom Materials/Supplies/Equipment

Categorical Allotments:

Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials. Examples of categorical funding are:

- At Risk Student Services
- Children with Disabilities
- Noninstructional Support Personnel
- Transportation

The most current allotment formulas are provided in the following chart.

STATE ALLOTMENT FORMULAS			
PRC 001	Regular Classroom Teachers	Grades K-2	1 per 20 students
		Grade 3	1 per 22.23 students
	Grades 4-6	1 per 22 students	
	Grades 7-8	1 per 21 students	
	Grade 9	1 per 24.5 students	
	Grades 10-12	1 per 26.64 students	
	<p>Dollars associated with these positions are based on each LEA's average teacher salary including benefits, rather than the statewide average teacher salary. This is a position allotment and you must stay within the positions, rather than the dollars allotted. This calculation is necessary in order to determine your LEA's allotment per ADM for charter schools.</p>		
	WCPSS formula:		
	Grades K-2	1 per 23 students	
	Grades 3-5	1 per 25.5 students	
	Grades 6-8	1 per 22.5 students	
	Grades 9-12	1 per 24 students	
	Math/Science/Computer Teacher		1 per county
	Instructional Resource Teachers	WCPSS formula: Elementary level only	.5 for 300-785 students 1.0 for 786+ students
	Program Enhancement Teachers	WCPSS formula: Art, Music, and PE (BEP)	.2 for 0-125 students
			.4 for 126-275 students
			.6 for 276-400 students
			.8 for 401-550 students
			1.0 for 551-675 students
			1.2 for 676-825 students
			1.4 for 826-950 students
			1.6 for 951-1,100 students
			1.8 for 1,101-1,225 students
		Dance and Drama (BEP)	.2 for 0-130 students .3 for 131-182 students .4 for 183-260 students .5 for 262-286 students .6 for 287-312 students
		Foreign Language (BEP)	Same as Art, Music, and PE
PRC 002	Central Office Administrators (This formula has many variables and is complicated to follow. The formula shown here is the part that applies to WCPSS.)	No LEA will receive less Central Office Admin. funding than in FY 1998-99, unless they are an LEA which is losing its hold harmless provision due to merger.	Each LEA receives a base allotment that increases as ADM increases. Additional funds are distributed to LEAs with ADM higher than 1,500 (\$21.71 per ADM) and increased for legislated salary increases.

STATE ALLOTMENT FORMULAS			
		The formula will be phased in as merged LEAs lose their special two-year hold harmless provision and as additional funds are appropriated.	No LEA will receive less Central Office Administration Funding than in FY2000-01, unless they are an LEA which is losing its hold harmless provision due to merger. The formula will be phased-in as merged LEAs lose their special two-year hold harmless provision and as additional funds are appropriated.
PRC 003	Noninstructional Support		<p>\$215.09 per ADM</p> <p>\$6,000 per Textbook Commission Member for clerical assistance</p> <p>WCPSS formula: Based on enrollment and dollar supply</p>
PRC 005	School Building Admin.	<p>Principals: Each school w/100 or more students or at least 7 state-paid teachers</p> <p>Asst. Principals</p>	<p>12 months</p> <p>Each school with 100 or more pupils in higher of first 2 months actual ADM for 2000-01 or at least seven state-paid teachers is allotted 12 months for a principal (final ADM is used for Initial Allotments).</p> <p>New schools that (a) are scheduled to open for the beginning of the 2001-02 school year, and (b) have been assigned a school number, and (c) plan to have at least 100 ADM or seven state-paid teachers are included.</p> <p>1 month of employment per 72.64 ADM.</p> <p>The calculated months for principals and assistant principals are added together for the total months of employment allotted. Dollars associated with these months are based on each LEA's average salary for principals and assistant principals including benefits, rather than the statewide average salary. This is a month of employment allotment and you must stay within the months, rather than the dollars allotted.</p> <p>This calculation is necessary in order to determine your LEA's allotment per ADM for charter schools.</p>

STATE ALLOTMENT FORMULAS			
			<p>WCPSS formula: Based on level and size of school</p>
PRC 007	Instructional Support	<p>WCPSS Formula: Media Specialists</p> <p>Counselors Psychologists Social Workers Nurses</p>	<p>1 position per 200.10 ADM</p> <p>Dollars associated with these positions are based on each LEA's average instructional support salary including benefits, rather than the statewide average salary. This is a position allotment and you must stay within the positions, rather than the dollars allotted. This calculation is necessary in order to determine your LEA's allotment per ADM for charter schools.</p> <p>1 for 300-850 students 1.5 for 851-1,000 students 2.0 for 1,001 – 1,600 students</p> <p>1 for 426 students 1 for 1,782 students 1 for 2,913 students 4</p>
PRC 012	Driver Training	\$243.08 per 9 <sup>th</sup> grade ADM, including private, charter, and federal schools.	
PRC 013	Vocational Education Months of Employment	<p>Base of 50 months of employment per LEA with remainder distributed based on 7-12 ADM. Hold harmless for merging LEAs. Dollars associated with these months are based on each LEA's average vocational education teacher salary including benefits, rather than the statewide average salary. This is a month of employment allotment and you must stay within the months, rather than the dollars allotted. This calculation is necessary to determine your LEA's allotment per ADM for charter schools.</p>	
PRC 014	Vocational Education Program Support	Base of \$10,000 per LEA with remainder distributed based on 7-12 ADM (\$25.95).	
PRC 015	School Technology	\$7.66 per ADM. Monthly allotment adjustments will be made to each LEA based on interest received on their account from the State Treasurer's Office. Monthly adjustments for fines and penalties will also be made based on ADM.	
PRC 019	Small County Supplementary Funding	Allotment will be made when low wealth information is obtained.	
PRC 027	Teacher Assistants		<p>\$805.73 per ADM in grades K-3.</p> <p>WCPSS formula: 1 per 27 students</p>

STATE ALLOTMENT FORMULAS																						
PRC 028	Staff Development	Base amount of \$750 per LEA. 25% of the total certified budget is divided evenly among all LEAs. 75% of the total certified budget (less base amount) is divided equitably based on ADM. These funds are available from July 1 until December 31 of the subsequent fiscal year.																				
PRC 031	Low Wealth Supplemental Funding	Allotment will be made when all formula data is received.																				
PRC 032	Children with Disabilities	Headcount is based on Children with Special Needs headcount, ages 5-20. Multiply the lesser of the April 1 headcount or an overall 12.5% of the allotted ADM by the dollar per headcount funding factor. The planning allotment is based on December 1, 2000 capped headcount (\$2,612.30 per funded headcount). The initial allotment will be based on April 1, 2001 capped headcount.																				
	Preschool Handicapped – State Funding  Groups Homes, Foster Homes, or Similar Facilities	Each LEA receives a base-funding amount equal to the average salary of a classroom teacher plus benefits (\$45,037). All remaining funds are distributed based on April 1 headcount of children ages 3, 4, and pre-K5. Funds for preschool handicapped children contain a base equal to the average salary of a teacher, including benefits, plus \$1,855.77 per headcount.  The Exceptional Children Division reimburses local Boards of Education for the educational cost of Children with Disabilities assigned to group homes, foster homes, or similar facilities. These funds are based on the availability of State and federal funds. Funds for Group Homes, Developmental Day Care, and Community Residential Centers are not included in the planning allotments.																				
PRC 033	Incentive Funding	Allotment is based on a school’s performance and will be determined based on action by the State Board of Education.																				
PRC 034	Academically or Intellectually Gifted Students	\$864.47 per child for 4% of ADM.  WCPSS formula: <table style="margin-left: auto; margin-right: 0;"> <tr><td>.2</td><td>for 0-30 students</td></tr> <tr><td>.4</td><td>for 31-50 students</td></tr> <tr><td>.6</td><td>for 51-70 students</td></tr> <tr><td>.8</td><td>for 71-90 students</td></tr> <tr><td>1.0</td><td>for 91-110 students</td></tr> <tr><td>1.2</td><td>for 111-130 students</td></tr> <tr><td>1.4</td><td>for 131-150 students</td></tr> <tr><td>1.6</td><td>for 151-170 students</td></tr> <tr><td>1.8</td><td>for 171-190 students</td></tr> <tr><td>2.0</td><td>for 191+ students</td></tr> </table>	.2	for 0-30 students	.4	for 31-50 students	.6	for 51-70 students	.8	for 71-90 students	1.0	for 91-110 students	1.2	for 111-130 students	1.4	for 131-150 students	1.6	for 151-170 students	1.8	for 171-190 students	2.0	for 191+ students
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STATE ALLOTMENT FORMULAS		
PRC 054	Limited English Proficiency	<p><u>Calculate 3-year average Headcount</u></p> <ul style="list-style-type: none"> <li>- FY1997-98 weighted twice (50%)</li> <li>- 2 previous years weighted once (25%)</li> </ul> <p><u>Base Allocation</u></p> <p>Each eligible LEA/Charter School receives the minimum of 1 teacher assistant position (20,437).</p> <ol style="list-style-type: none"> <li>1. 50% of the funds (after calculating the base) will be distributed based on the concentration of LEP students (\$5,653.95) within the LEA.</li> <li>2. 50% of the funds (after calculating the base) will be distributed based on the weighted three-year average headcount.</li> </ol>
PRC 056	Transportation	<p>Allotment is based on the assumptions that (a) budget ratings did not change, and (b) ridership growth is the same as last year. This allotment is the 1999 model funding rating times the 1998-99 local and state expenditures.</p> <p>Because the entire Transportation allotment will not be available until December 2001, the calculation of dollars per ADM for Charter Schools is based on prior year (FY2000-01) Transportation allotments.</p>
PRC 061	Classroom Materials/ Instructional Supplies/ Equipment	\$43.84 per ADM plus \$9.50 per 8 <sup>th</sup> and 9 <sup>th</sup> grade ADM for PSAT funding.
PRC 062	Regional Education and Technical Assistance Funding	80% of each region's budget is divided equally among all school systems in the region. The remaining 20% is allotted based on ADM. Remember to notify in writing if funding for your initial allotment should be sent to a fiscal agent.
PRC 068/ 069	At-Risk Student Services/Alternative Schools	<p>Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$57.98 per ADM) and 50% is distributed based on number of poor children, per the federal Title I Low-Income poverty data (\$324.20 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$189,556). No LEA will receive less than 90% of the total funding they received in FY 2000-01 before Resource Officers are added and not including carryover.</p>
		Funds for the Regional Treatment Centers are not included in the planning allotment. In accordance with Senate Bill 765, funds for At-Risk Student Services must be used for at-risk students. Any funds spent for Alternative Programs or Schools must be coded to PRC 68.
PRC 072	Improving Student Accountability	Allotment will be based on the number of students who score below grade level on either reading or math end-of-grade tests in grades 3-8.
	Textbooks	\$51.45 per ADM in grades K-12.

Federal Allotment

Federal Grant Description

PRC	FEDERAL GRANT PROGRAM	GRANT TERM	PROJECT PERIOD	BRIEF DESCRIPTION
PRC 017	Vocational Education	27 months	12 months	Funds to expand, improve, and develop quality programs to enhance future work force skills.
PRC 026	Homeless Children and Youth	27 months	27 months	Funds to help LEAs meet the special education needs of homeless children.
PRC 030	Job Ready-School to Work Transition	15 months	15 months	Funds to develop and implement a system to make education more relevant to the skills needed in the workplace and to help ease the transition from school to a career.
PRC 039	Technology Literacy Challenge Grant	15 months	15 months	Educational technology to LEAs to ensure that students will be technologically literate in the 21 <sup>st</sup> century.
PRC 044	IDEA VI-B – Capacity Building and Improvement	27 months	27 months	Funds to improve results and direct services for children with special needs.
PRC 048	Safe and Drug-Free Schools	27 months	27 months	Funds to prevent violence and to implement prevention, early identification, and intervention drug programs.
PRC 049	IDEA Title VI-B Preschool Handicapped	27 months	27 months	Federal funds to initiate and expand preschool special education programs for handicapped children ages 3-5.
PRC 050	IASA Title I-Basic Grant	27 months	27 months	Supplemental funds to provide special help to educationally deprived children, ages 5 to 17, from low income families.
PRC 051	IASA Title I-Migrant Education	15 months	15 months	Funds to meet the educational needs of migratory children.
PRC 053	Title III-School Improvement Grant	27 months	27 months	Funds for programs designed to help students reach challenging academic standards.
PRC 057	Abstinence Education Program	12 months	12 months	Funds to provide abstinence education, mentoring, counseling, and adult supervision to promote abstinence from sexual activity out-of-wedlock.
PRC 059	IASA Title VI	27 months	27 months	Funds to meet the needs of students at risk of school failure.
PRC 060	IDEA Title VI-B Handicapped	27 months	27 months	Special education programs for handicapped children ages 3 to 21.
PRC 064	Learn and Serve America	12 months	12 months	Funds for personnel training and service-learning programs to increase youth involvement in community issues and activities.
PRC 067	IASA Title II-Dwight Eisenhower Professional Development	27 months	27 months	Funds for improving teachers' skills and the quality of instruction in math, science, and other core subject areas.
PRC 085	Class Size Reduction	27 months	27 months	Increase the academic achievement of children in early grades (grades 1 to 3) by reducing class size.

Federal allotments are funded on a formula basis. The most current allotment formulas are provided in the following chart.

<b>FEDERAL FORMULAS</b>		
PRC 017	Vocational Education – Program Improvement	70% of funds are allotted based on number of children (ages 5-17) in poverty according to census data (\$49.64). 30% of funds are allotted based on total populated (ages 5-17) according to census data (\$3.73 per child). 23% of Voc. Ed. – Program Improvement funding initially. The final 77% should be distributed in October 2000.
PRC 026	IASA Title VII-B The Stewart B. McKinney Homeless Assistance Act	Total funding to LEAs/Charter Schools is negotiated based on available funds.
PRC 039	Technology Literacy Challenge Grant	Based on competitive applications.
PRC 044	IDEA VI-B Capacity Building and Improvement	Allotment is based on the December 1999, headcount (\$16.22 per count) and adjusted for a minimum allocation of \$1,000. 25% of IDEA VI-B Capacity Building and Improvement funding initially. The final 75% should be distributed in October 2000.
PRC 048	Safe and Drug-Free Schools and Communities	Allotted based on ADM, including private schools (\$3.56 per ADM). The Planning Allotment accounts for existing charter schools. The Initial Allotment will be reduced for new charter schools based on their approved enrollment. 23% of Safe and Drug-Free Schools funding initially. The final 77% should be distributed in October 2000.
PRC 049	IDEA Title VI-B Preschool Handicapped	75% of funds are distributed based on December 1, 1996, headcount (\$481.83 per headcount). Of the remaining 25%, 85% is distributed based on ADM (\$1.50 per ADM) and 15% is distributed based on December 1999, free lunch count (\$0.91 per count). 25% of IDEA Title VI-B Preschool Handicapped initially. The final 75% should be distributed in October 2000.
PRC 050	IASA Title I – Basic/ Concentration/Neglected & Delinquent	These allotments are based on updated census data as calculated by Washington. 22% of Title I-Basic funding initially. The final 78% should be distributed in October 2000.
PRC 051	IASA Title I – Migrant	92.5% of the grant is distributed based on the formula in the State Plan. The funding rate is determined by dividing the total funds available, by the sum of all LEAs’ regular and summer variable factors. The allotment funds are determined by multiplying the sum of the regular and summer term variables times the calculated funding rate. Up to 6.0% of the grant for special projects. Up to 1% of the grant for administration. Up to .5% of the grant for School Improvement activities.
PRC 053	Title III - School Improvement Grant	Based on competitive applications.
PRC 057	Abstinence Until Marriage	Each LEA/charter school receives a base of \$333.00 for each 7-12 served. The remaining funds are based on ADM in grades 7-12 (\$1.65 per ADM).
PRC 059	IASA Title VI	60% of funding is based on ADM (\$3.90 per ADM), including participating private schools. 40% of funding is based on December 1999, free lunch count (\$8.71 per count). 22% of Title II-Dwight D. Eisenhower initially. The final 78% should be distributed in October 2000.

FEDERAL FORMULAS		
PRC 060	IDEA Title VI-B Handicapped	75% of funds are distributed based on December 1, 1998, headcount (\$517.68 per headcount). Of the remaining 25%, 85% is distributed based on ADM, including private schools (\$13.86 per ADM) and 15% is distributed based on December 1999, free lunch count (\$8.40 per count). 25% of IDEA Title VI-B Handicapped initially. The final 75% should be distributed in October 2000.
PRC 067	IASA Title II – Dwight D. Eisenhower Professional Development	50% of funding is distributed based on FY 1997-98 Title 1 allocations; 50% of funds are based on ADM, including private schools (\$2.04 per ADM).
PRC 085	IASA Title VI-Class Size Reduction Funds	80% of funding is based on poverty per updated census data (\$92.49 per poverty county). 20% of funding is based on ADM, including participating private schools (\$4.06 per ADM). 30% of IASA Title VI-Class Size Reduction initially. 70% scheduled to be distributed in October 2000.

**ABC Financial Flexibility**

In 1995, the General Assembly passed a law that directed the State Board of Education to “examine the structure and functions of the state public school system with a view to improving student performance, to increasing local flexibility and control, and promoting economy and efficiency.” In response to that mandate, the State Board of Education developed the ABCs of Public Education. This plan centers on school-based accountability; on basic subjects of reading, writing and mathematics; and on more local control.

In 1996, the General Assembly approved a law to give the State Board of Education the authority to implement the ABCs. The ABCs assign more responsibility at the school building level and allow schools flexibility to use funds as they are most needed at the school.

GENERAL POLICIES:	
State Board waivers are no longer required for financial transfers. The only transfers required to be in a school improvement plan are for Academically Gifted Students (some transfers), Classroom Materials/Instructional Supplies/Materials, Noninstructional Support Personnel, Teacher Assistants, and Textbooks. Details of transfer policies are outline below.	
Allotment Category	ABC Transfer Policy
ABC Incentive Award (033)	No transfers allowed.
Academically or Intellectually Gifted Students (034)	Funds can be transferred to other categories IF IN A SCHOOL’S IMPROVEMENT PLAN and if all academically or intellectually gifted students are appropriately served. Funds may be transferred into this category.
At Risk Student Services / Alternative Schools (068, 069) Funds are available from July 1 – August 31 of the next fiscal year.	Funds can be transferred for any purpose.
Central Office Administration (002)	Funds cannot be transferred into this category. Funds can be transferred out for any other purpose.
Children with Disabilities (032, 063) Includes Willie M.(029)	Funds may not be transferred out of this category. Funds may be transferred in from any category.
Classroom Materials/Instructional Supplies/Equipment (061)	Transfer to textbooks allowed IF INCLUDED IN A SCHOOL’S IMPROVEMENT PLAN. No other transfers allowed.

Allotment Category	ABC Transfer Policy
Classroom Teachers (001) The state does not allot dollars to hire teachers. The state will pay the salary cost of the State paid teachers a local system employs.	Funds can only be transferred for Classroom Materials /Instructional Supplies /Equipment, exceptional children teachers, at-risk teachers, or textbooks.
Driver's Education (012)	No transfers allowed.
Instructional Support Personnel (007) The State does not allot dollars for this category. The state will pay the salary cost of the State paid positions a local system employs.	Funds can be transferred for any purpose. <u>Can be used for teachers in any grade without a transfer.</u>
Intervention/Assistance Team Funding (037)	No transfers allowed.
Limited English Proficiency (054)	No transfers allowed.
NCHELPS (052)	No transfers allowed.
Noninstructional Support Personnel (003) Includes clerical, custodians, and substitutes.	Transfers allowed for teachers (any grade) IF IN A SCHOOL'S IMPROVEMENT PLAN. No other transfers allowed.
Regional Education/Technical Assistance Funding (062)	Funds can be used for any purpose (No transfer required).
Safety Assistance Teams (042)	No transfers allowed.
School Building Administration (005) The State does not allot dollars for this category. The state will pay the salary cost of the State paid positions a local system employs.	Funds can be transferred for any purpose. Waivers for placement of Principals on the salary schedule for low-performing schools must be approved by the State Board.
School Technology (015)	No transfers allowed.
Staff Development (028)	Funds can be transferred for any purpose. LEAs must allot 75% of funds to schools.
Staff Development – Math/Reading (021)	Funds can be transferred for any purpose, if all math/reading needs have been met. LEAs must allot 75% to schools.
Supplemental Funding (019) Low Wealth and Small County	Funds cannot be transferred.
Teacher Assistants (027)	Transfers allowed only for teachers in grades K-3 IF IN A SCHOOL'S IMPROVEMENT PLAN. Positions must be vacant to transfer. Grade placement may be waived IF IN A SCHOOL'S IMPROVEMENT PLAN to serve students primarily in grades K-3 when the personnel are assigned to an elementary school to serve the whole school.
Textbooks	Transfer to Classroom Materials/ Instructional Supplies & Equipment allowed IF INCLUDED IN A SCHOOL'S IMPROVEMENT PLAN. No other transfers allowed. LEAs will not have to obtain a waiver to purchase off the State-adopted list.
Transportation (056)	Can be transferred. Transfer will impact efficiency ratings.
Vocational Education (013, 014)	Funds can be transferred between Voc. Ed. categories. Limited transfers for other purposes based on promulgated rules established by the State Board of Education to comply with federal regulations.