

**LOCAL EDUCATION AGENCY BUDGETARY FLEXIBILITY (ABC TRANSFERS)
FY2016-2017**

PRC	PRC Description	Transfer Policy
000	Textbooks	Transfers are allowed in and out of this category.
001	Classroom Teachers	The State allots positions to hire teachers. The State will pay the salary cost of the State paid teachers that a local system employs. Positions may be transferred for any purpose authorized by SBE. These positions will convert at the first step of the "A" Teacher Salary.
002	Central Office Administration	Funds cannot be transferred into this category. Funds can be transferred out for any other purpose.
003	Non-Instructional Support	No restrictions.
005	School Building Administration	The State allots months for this category. The State will pay the salary cost of the State paid positions that a local system employs. Funds can be transferred for any purpose. For principal positions, the salary shall be based on the first step of the principal III salary schedule. For assistant principal months of employment, the salary transferred shall be at the first step of the assistant principal salary schedule. Converting certified position allotments to dollars in order to hire same type positions is not allowed.
007	Instructional Support	The State allots positions for this category. The State will pay the salary cost of the State paid teachers that a local system employs. Positions may be transferred for any purpose authorized by SBE. These positions will convert at the first step of the "A" Teacher Salary. Can be used for teachers in any grade without a transfer. Converting certified position allotments to dollars in order to hire same type positions is not allowed.
012	Driver Training	Funds cannot be transferred into this category. Funds can be transferred out.
013	CTE -- Month of Employment	State allots Months for this category. Transfers out of CTE to other PRCs are capped at the the amount of increase in the State Allotment from the prior fiscal year. The conversion rate for transferring to other PRCs is the beginning teacher salary plus benefits. Transfers to CTE- Program Support are unlimited and calculated at the Statewide Average Salary plus benefits. Converting months to dollars in order to hire the same type positions is not allowed.

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014	CTE -- Program Support	Transfers out of this category are limited to amount of increase in the State Allotment from the previous fiscal year.
015	School Technology	No state funding to transfer.
019	Small County Supplemental Funding	This PRC is an Open Chart. No restrictions.
024	Disadvantage Student Supplemental	No restrictions.
027	Teacher Assistants	Funds may transfer into this category. No transfers out.
031	Low Wealth Supplemental Funding	No restrictions.
032	Children W/Special Needs	Can transfer up to the level of funding increase per year only if the total dollars per eligible student is maintained at the FY 2015-16 level as adjusted for legislated adjustments.
034	Academically/Intellectually Gifted	No restrictions.
054	Limited English Proficiency	No restrictions.
056	Transportation	No restrictions.
061	Classroom Mat., Inst. Supp., Equip.	No restrictions.
069	At-Risk Student Services	Funds can be transferred into and out of this category. Funds are available from July 1 - August 31 of the next fiscal year.