



Original Budget Resolution - 2014-15

**Board of Education
September 8, 2014**





Revenues

Challenges



Positives

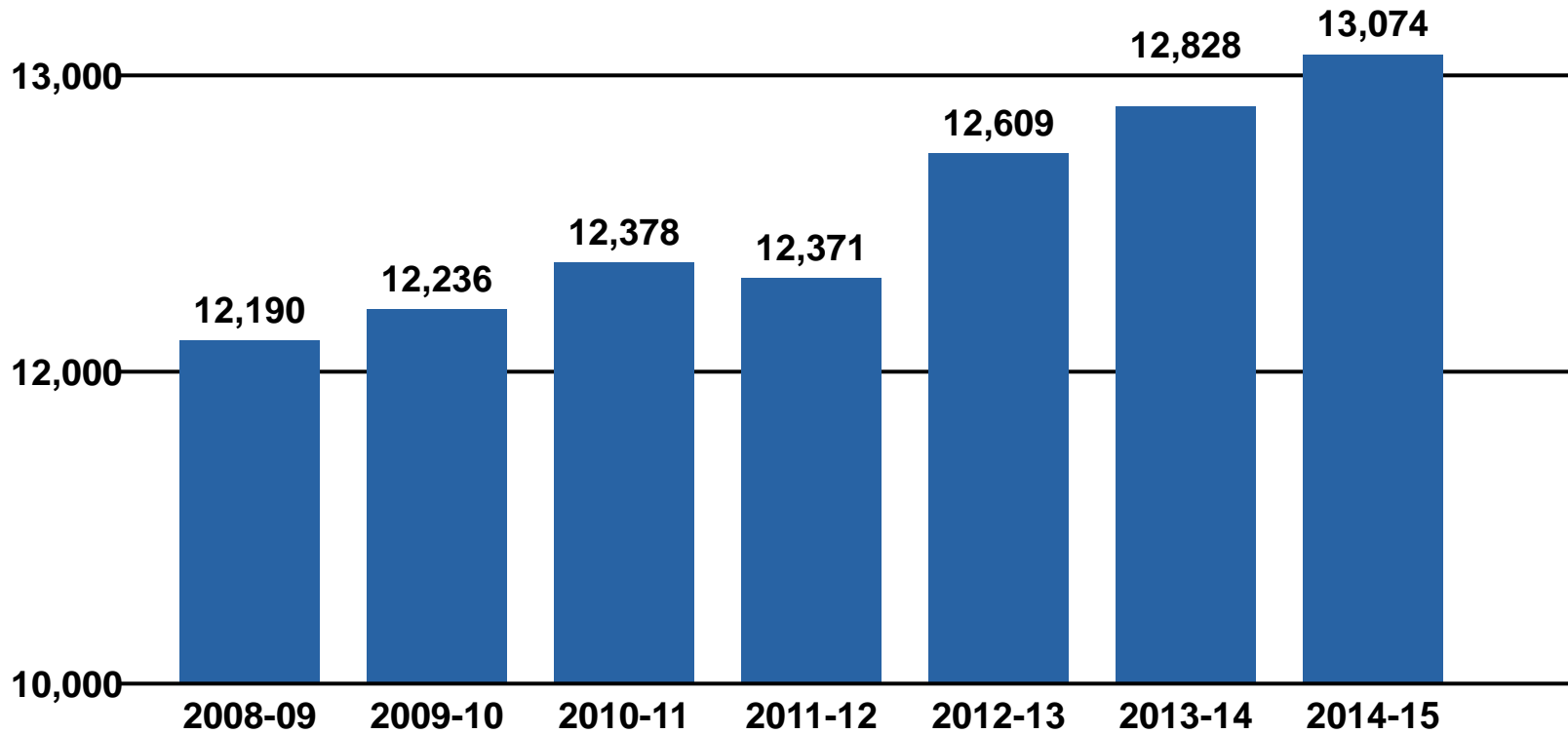


Revenues

- **Student Population**
- **State Funding**
- **Federal Funding**
- **County Funding**

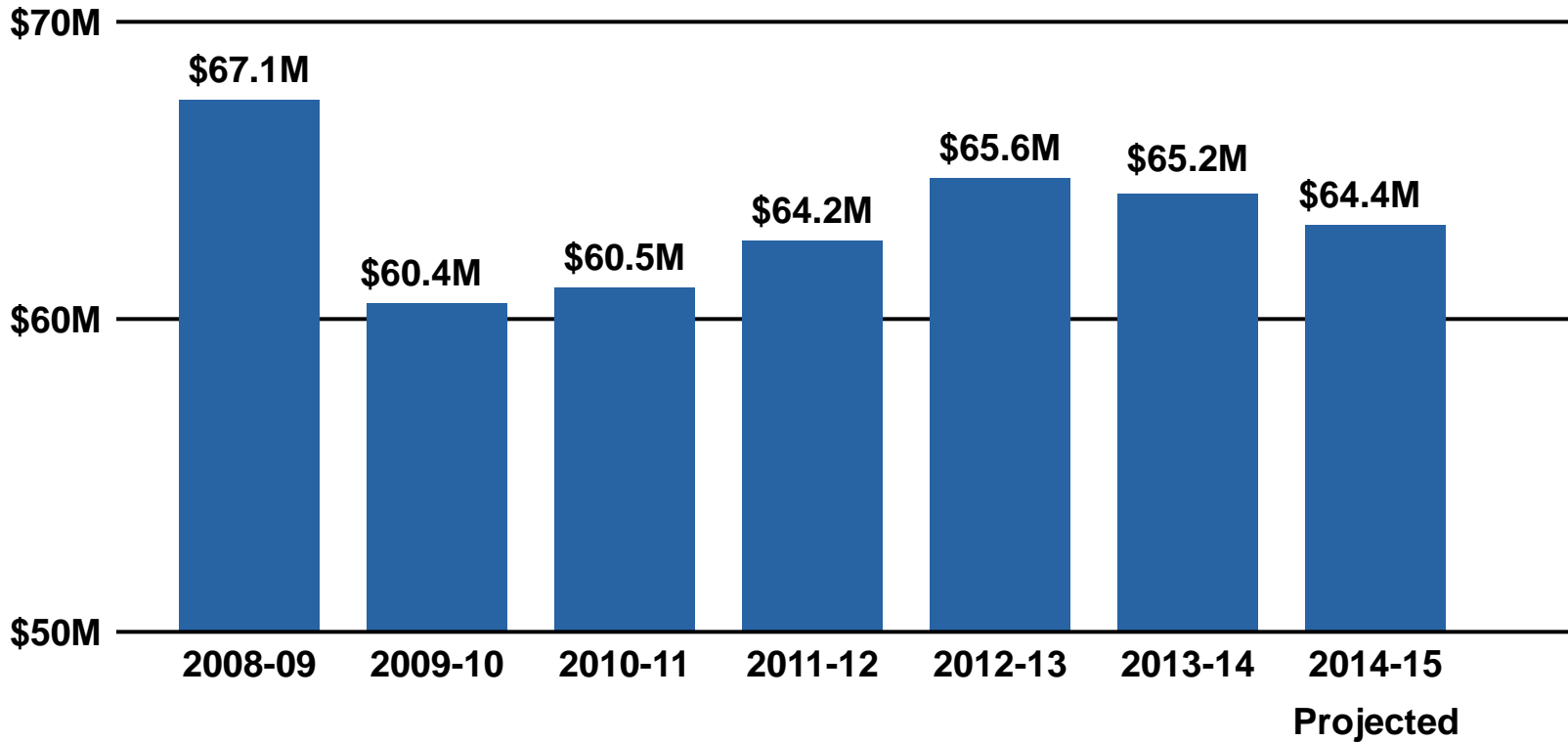


Revenues



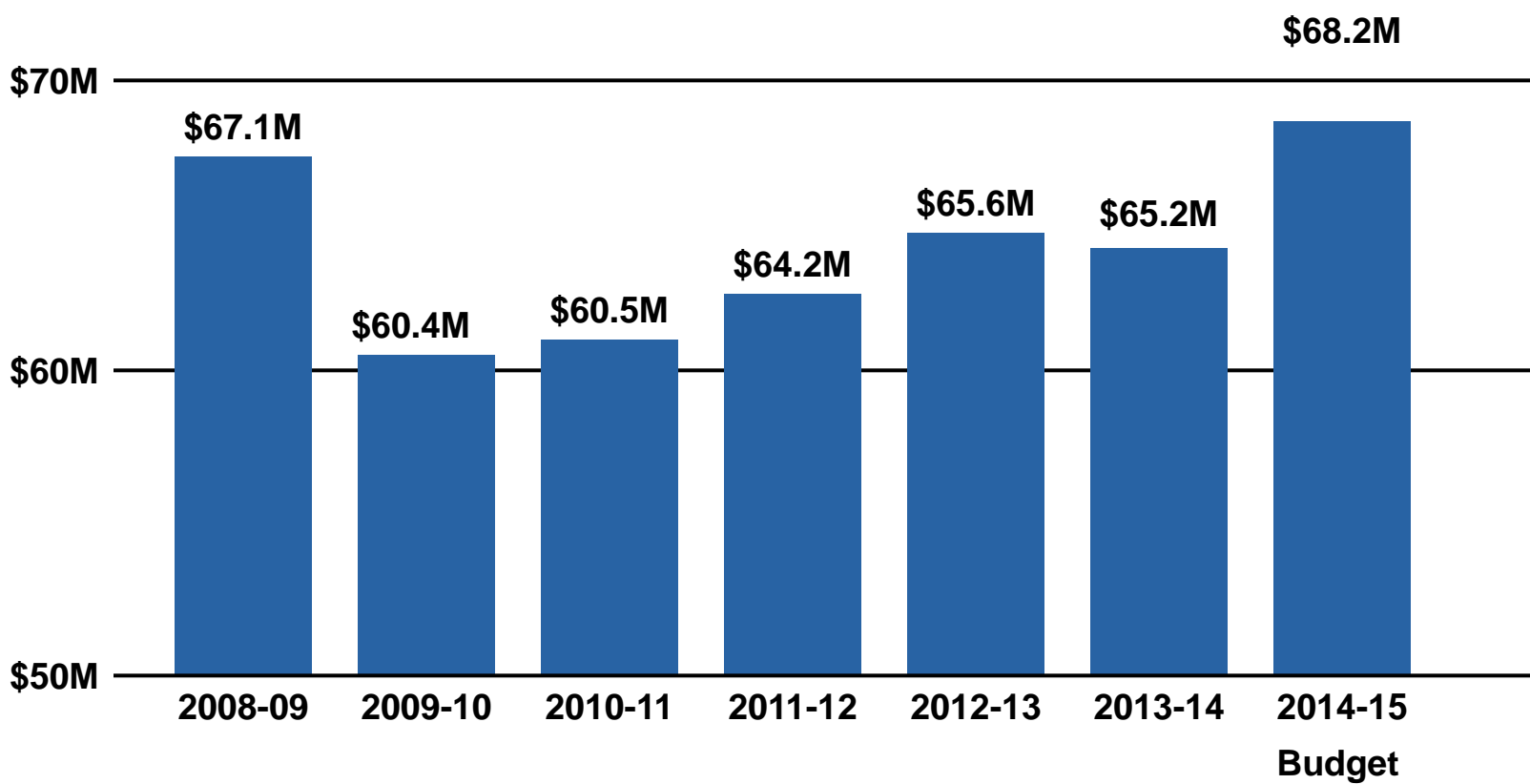
Student Population

Revenues



State Funding

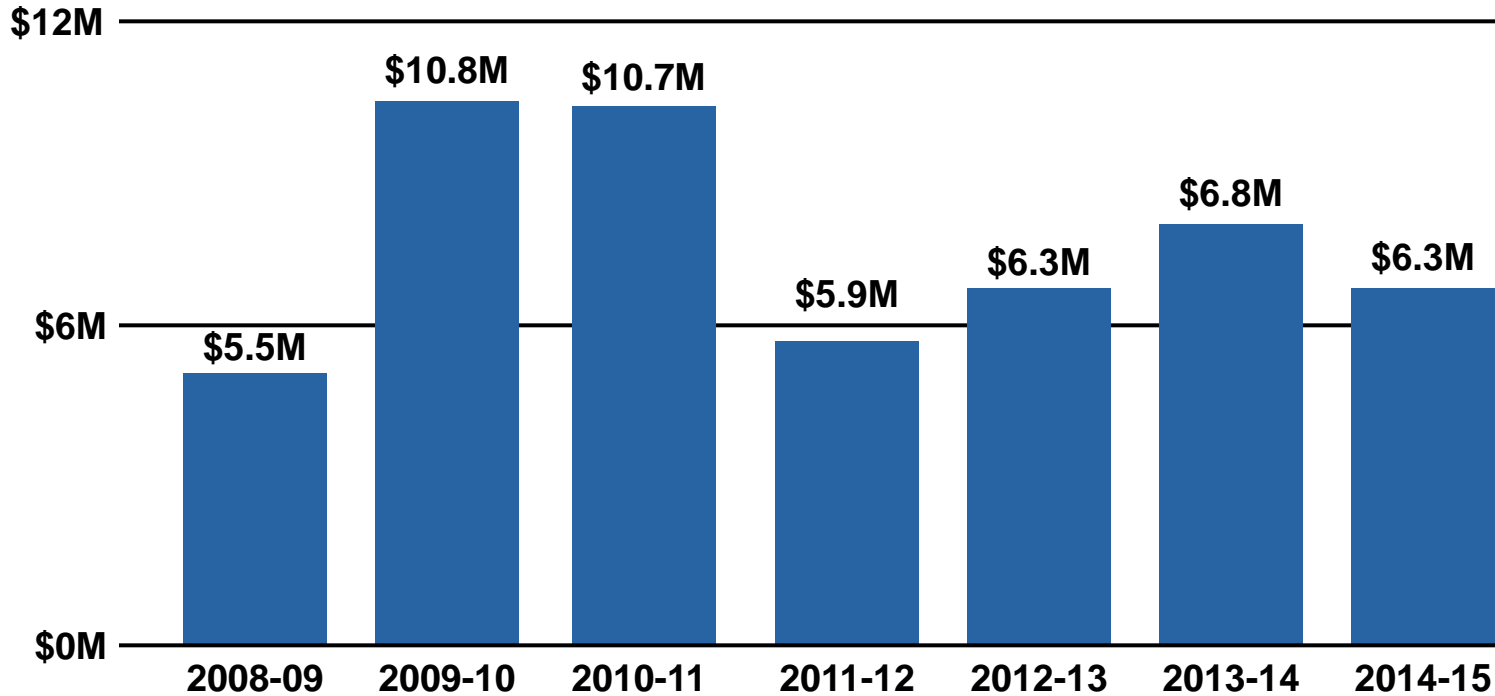
Revenues



State Funding

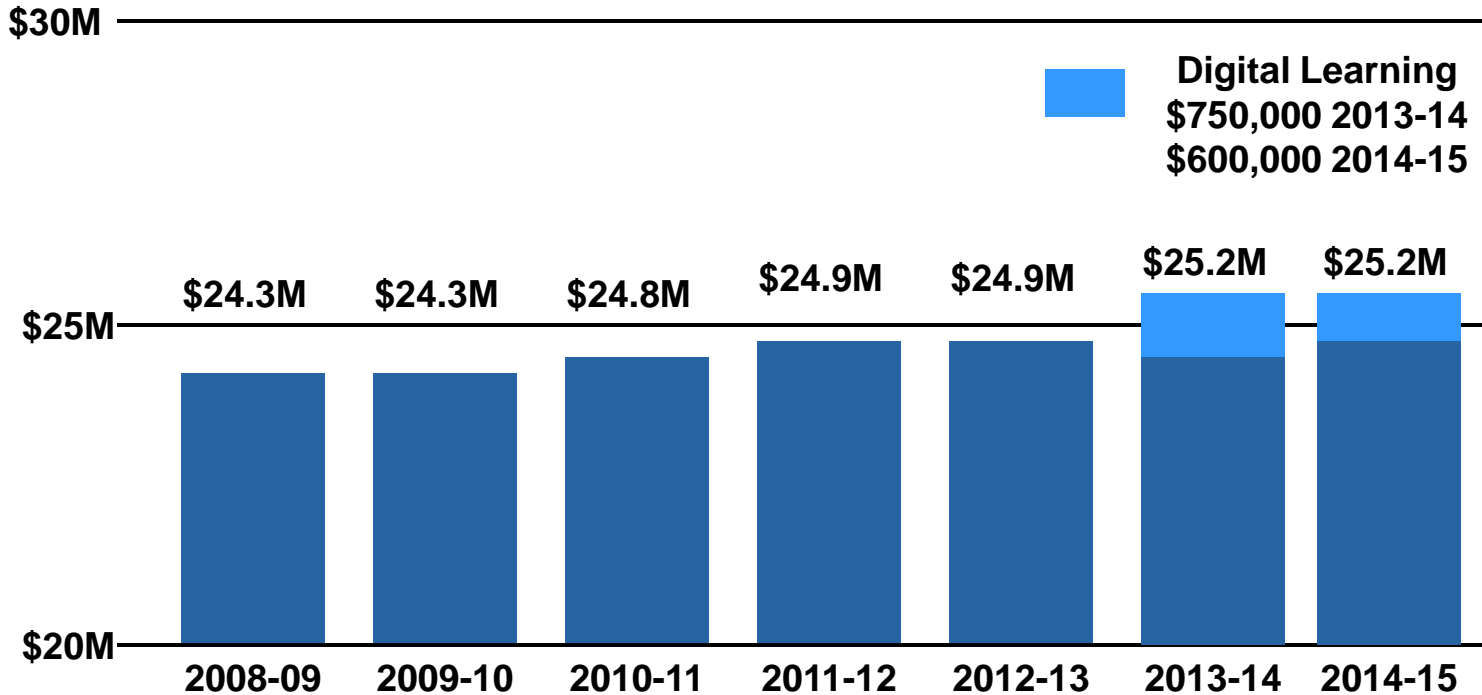


Revenues



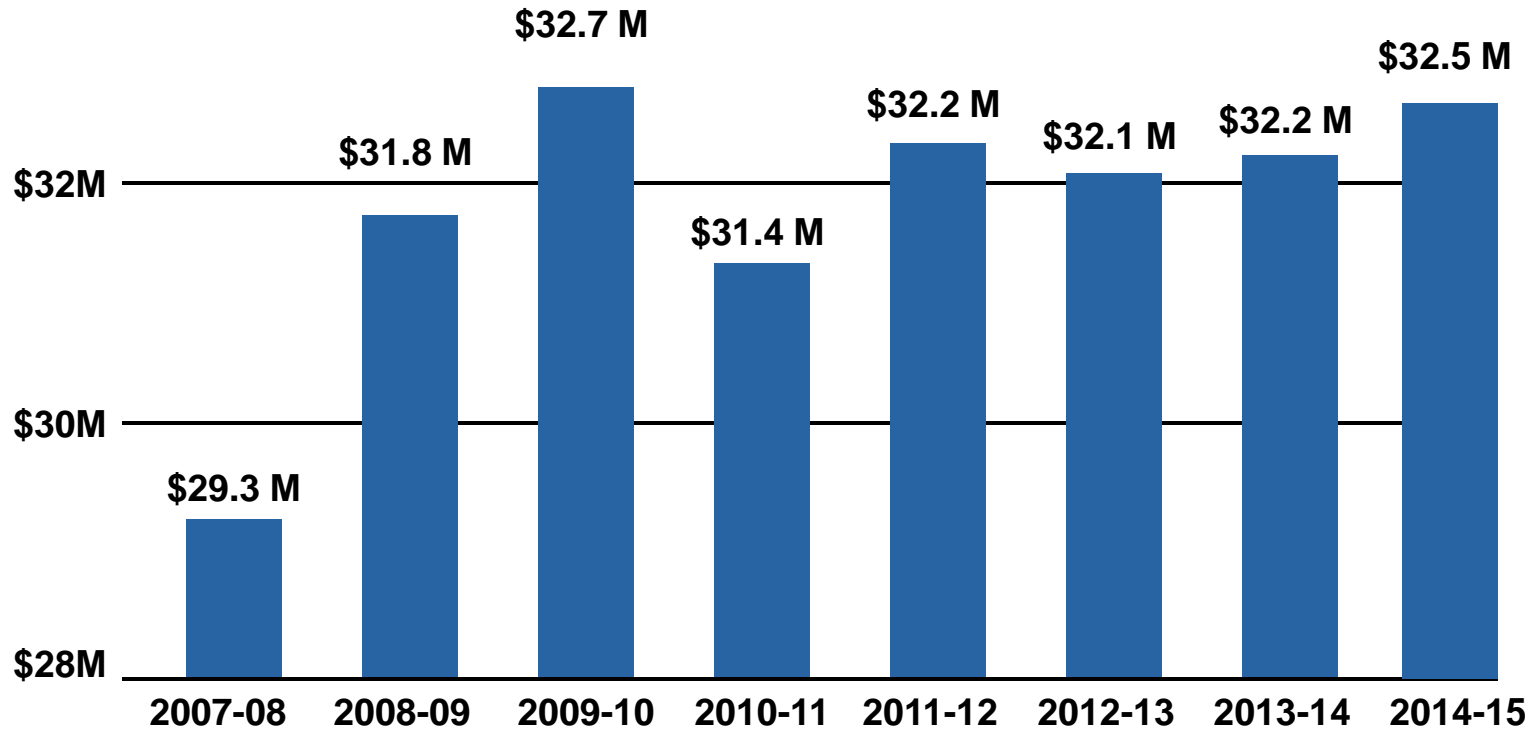
Federal Funding

Revenues



County Funding (Current; Digital Learning) - Net of Charter Schools

Revenues



**County Funding – Current, Capital,
Digital Learning and Debt Service**

Revenues

- **Student Population**
- **State Funding**
- **Federal Funding**
- **County Funding**



Revenues

Challenges

Positives



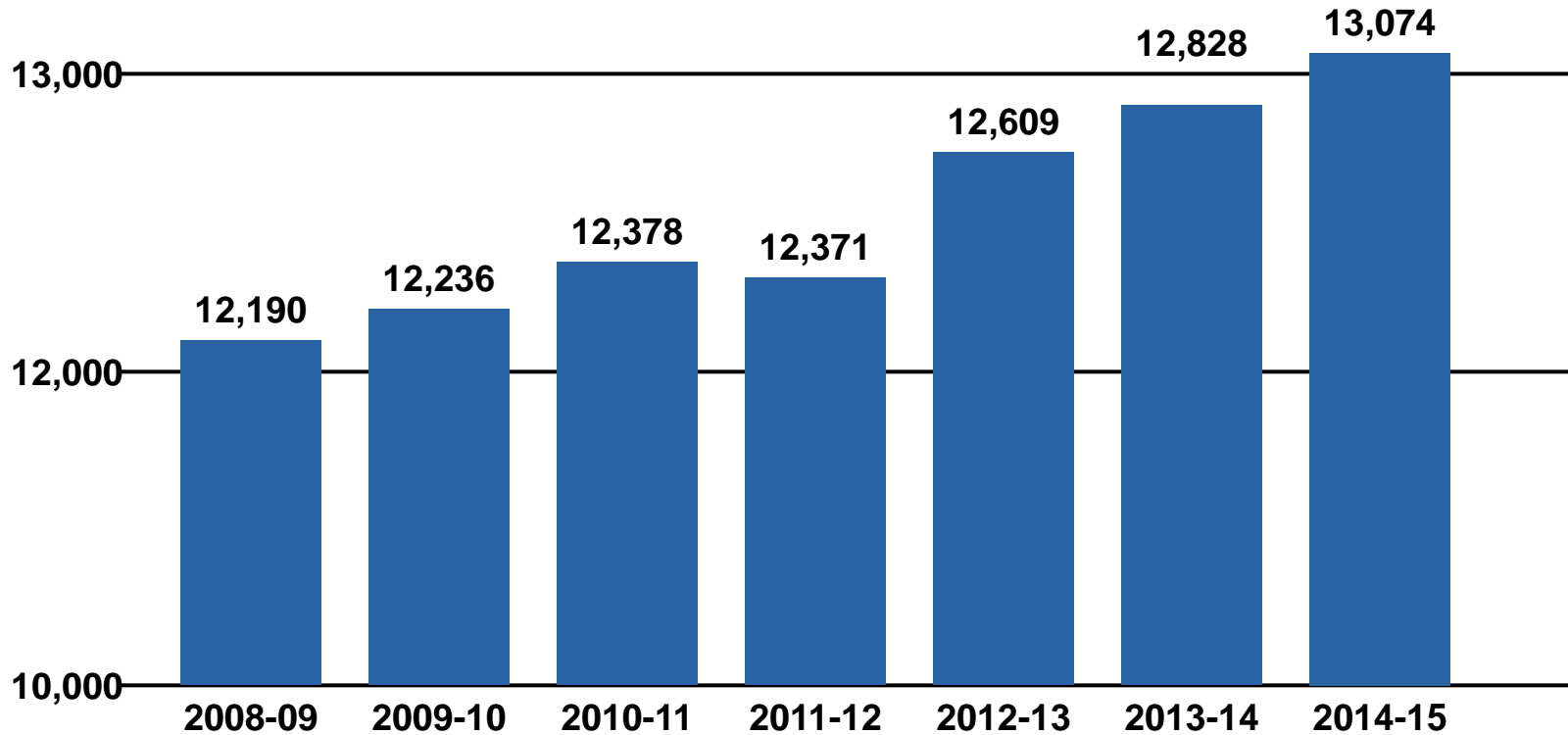
MOORE COUNTY SCHOOLS
Growing to Greatness

Challenges

- **State Economic Downturn**
- **State Funding Per Pupil**
- **Increase in State Retirement Rate**

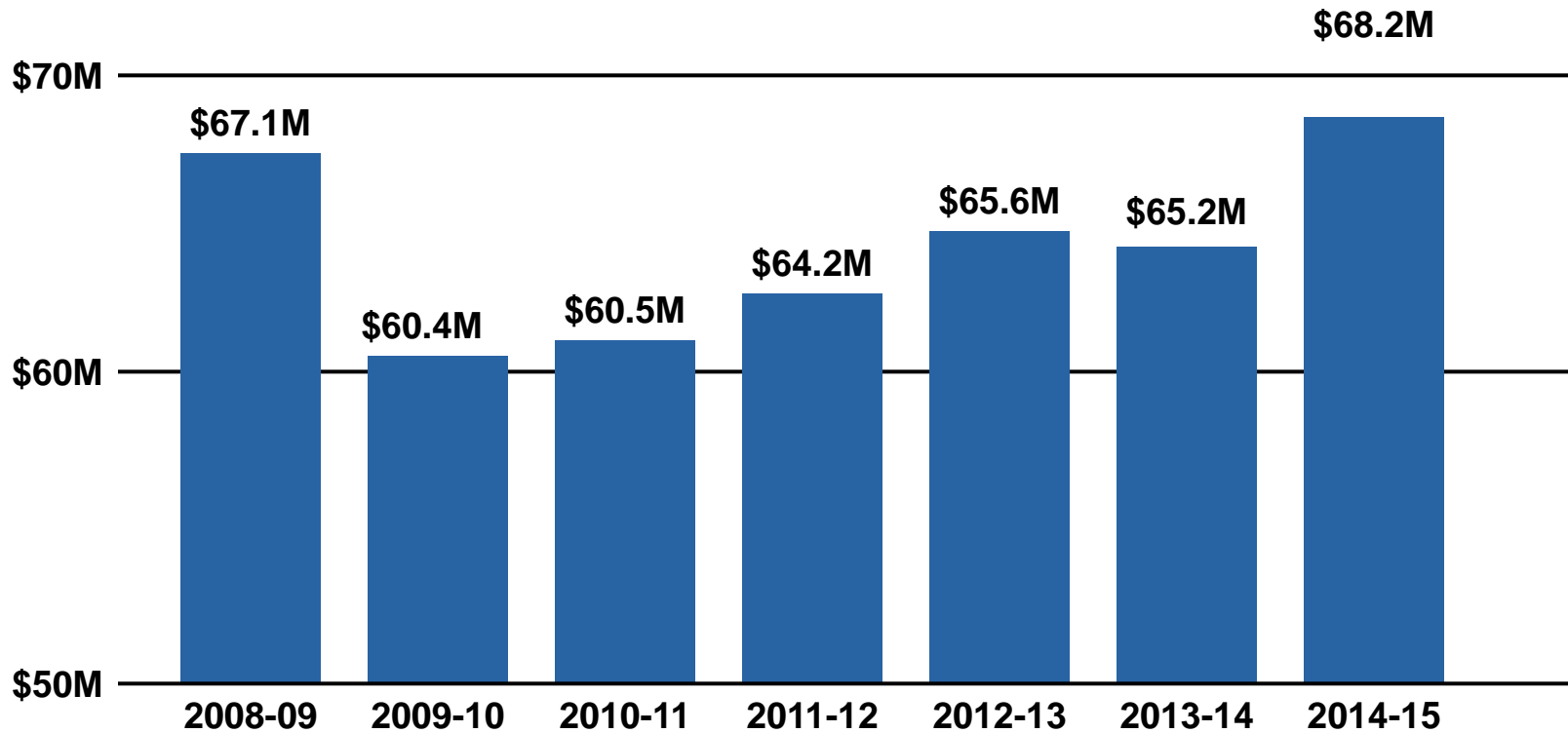


Challenges



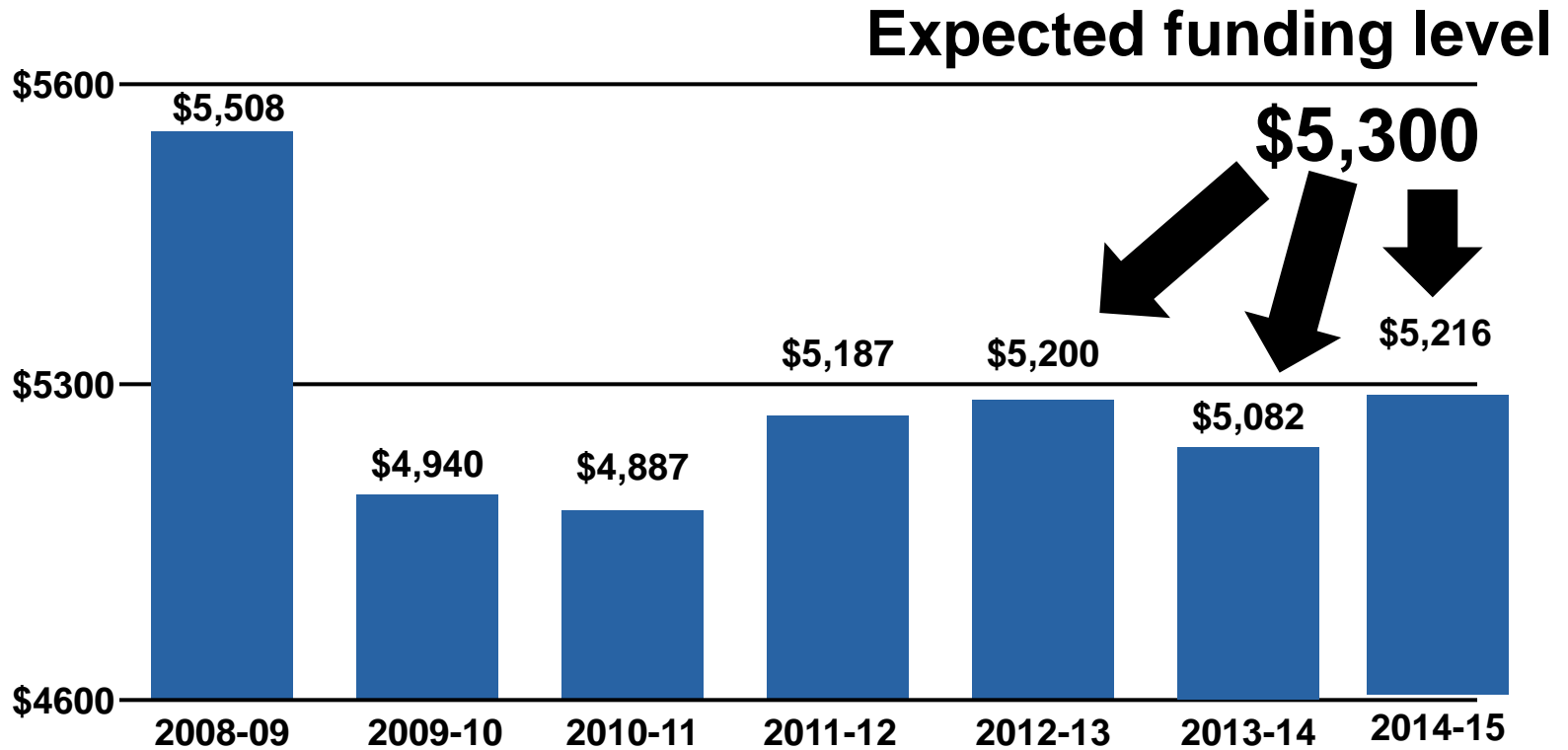
Student Population

Challenges



State Funding

Challenges



State Funding Per Pupil

Challenges

State Funding Per Pupil

- 2008-09 = \$5,508
- 2014-15 = \$5,216
- Loss of \$292 per student
- 13,074 students

=Loss of \$3.8 Million

Challenges

Increase in State Retirement Rate

- 2008-09 = 8.14%
- 2014-15 = 15.21%
- 87% increase in rate

=\$4.5 Million increase in costs

Challenges

**State Funding Per Pupil
- \$3.8 Million**

**Increase in State Retirement Rate
- \$4.5 Million**

=Impact of \$8.3 Million



Challenges

- **State Funding Per Pupil**
 - **Increase in State Retirement Rate**
- ↓**
- **Loss of Teacher Funding Flexibility**
 - **Less Classroom Teaching Positions**
 - **Loss of Teacher Assistant Funding**
 - **Loss of Driver Education Funding**
 - **Pressure on Fund Balance**
 - **Continued Loss of Positions**
 - **Additional Reductions**

Challenges

Loss of Teacher Funding Flexibility

- 2008-2011 = Full Flexibility
- 2012-13 = Loss of \$1.4 Million
- 2013-14 = Loss of \$1.4 Million
- 2014-15 = Loss of \$1.6 Million (est.)

=Loss of 28 Teaching Positions



Challenges

State Classroom Teaching Positions

- 2008-09 =12,190 students
 - 580 teaching positions
- 2014-15 =13,074 students
 - 575 teaching positions
- 884 students with 5 less positions
- Using average class size of 25

= 35 Fewer Teaching Positions



Challenges

Loss of Teacher Assistant Funding

- 2012-13 = \$4.4 Million
- 2013-14 = \$3.7 Million
- 2014-15 = \$3.1 Million
- MCS reduced to K-1 from 2009-10 to 2013-14

***=30% reduction compared to 2012-13;
more adjustments needed***

Challenges

Loss of Driver Education Funding

- **Effective in 2015/16**
- **Loss of \$230,000**
- **Need to determine future plans**
- **Shifting State costs to Local units**



Challenges

**State Funding Per Pupil
- \$3.8 Million**

**Increase in State Retirement Rate
- \$4.5 Million**

=Impact of \$8.3 Million

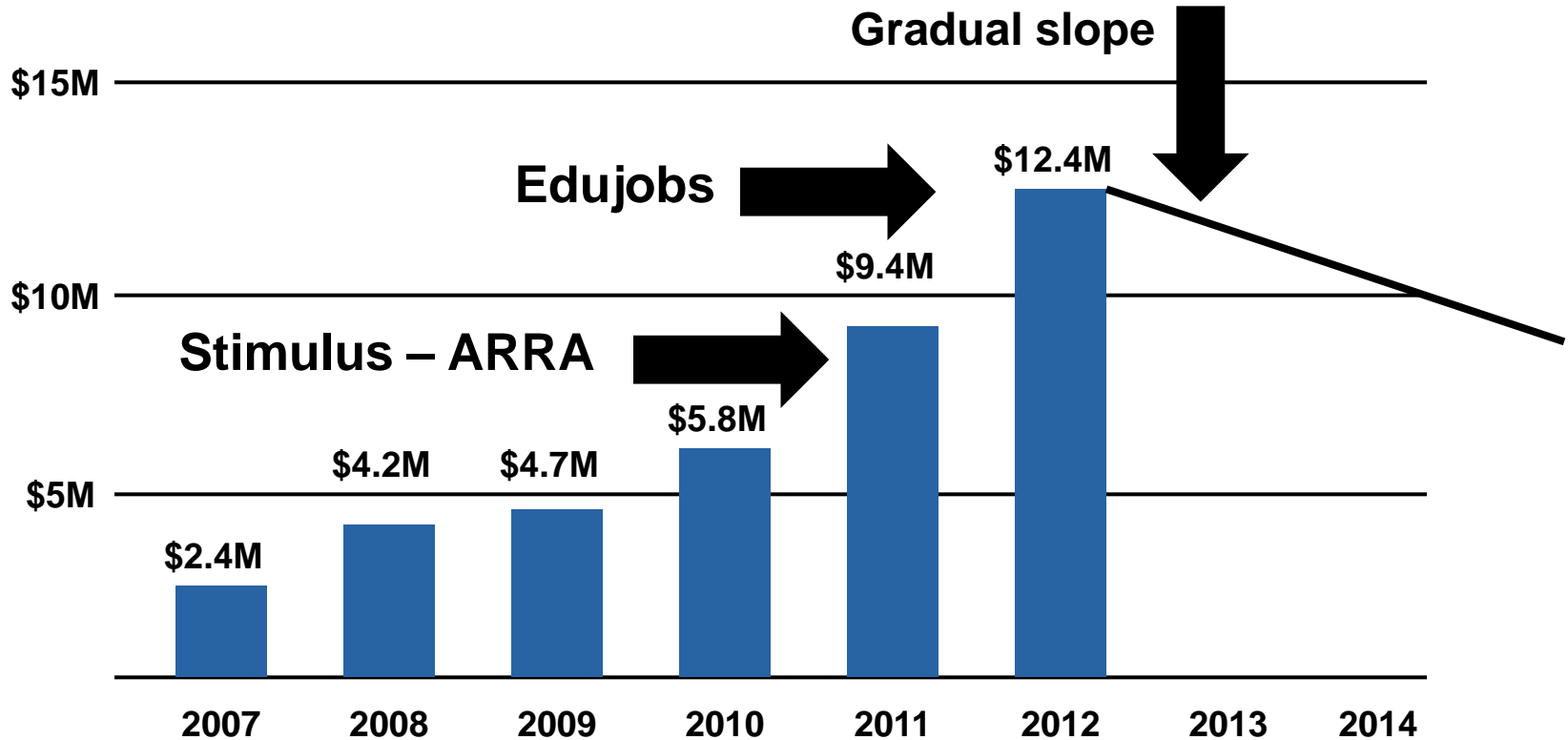


Challenges

State Budget Impacts

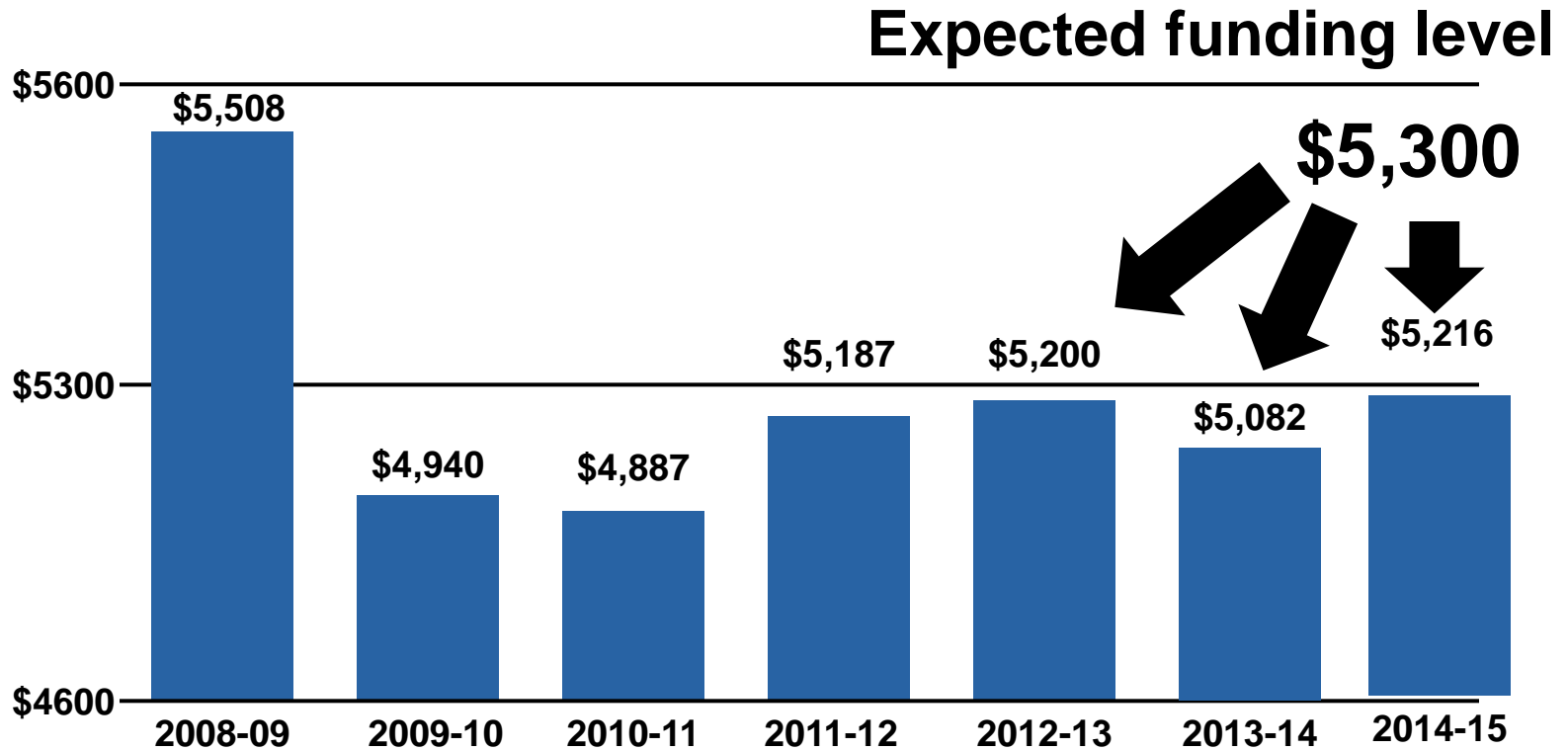
- **Classroom Teachers**
- **Teacher Assistants**
- **Assistant Principals**
- **Instructional support**
- **Non-instructional support**
- **Instructional materials**
- **Textbooks**
- **Technology**
- **Pressure on Fund Balance**

Challenges



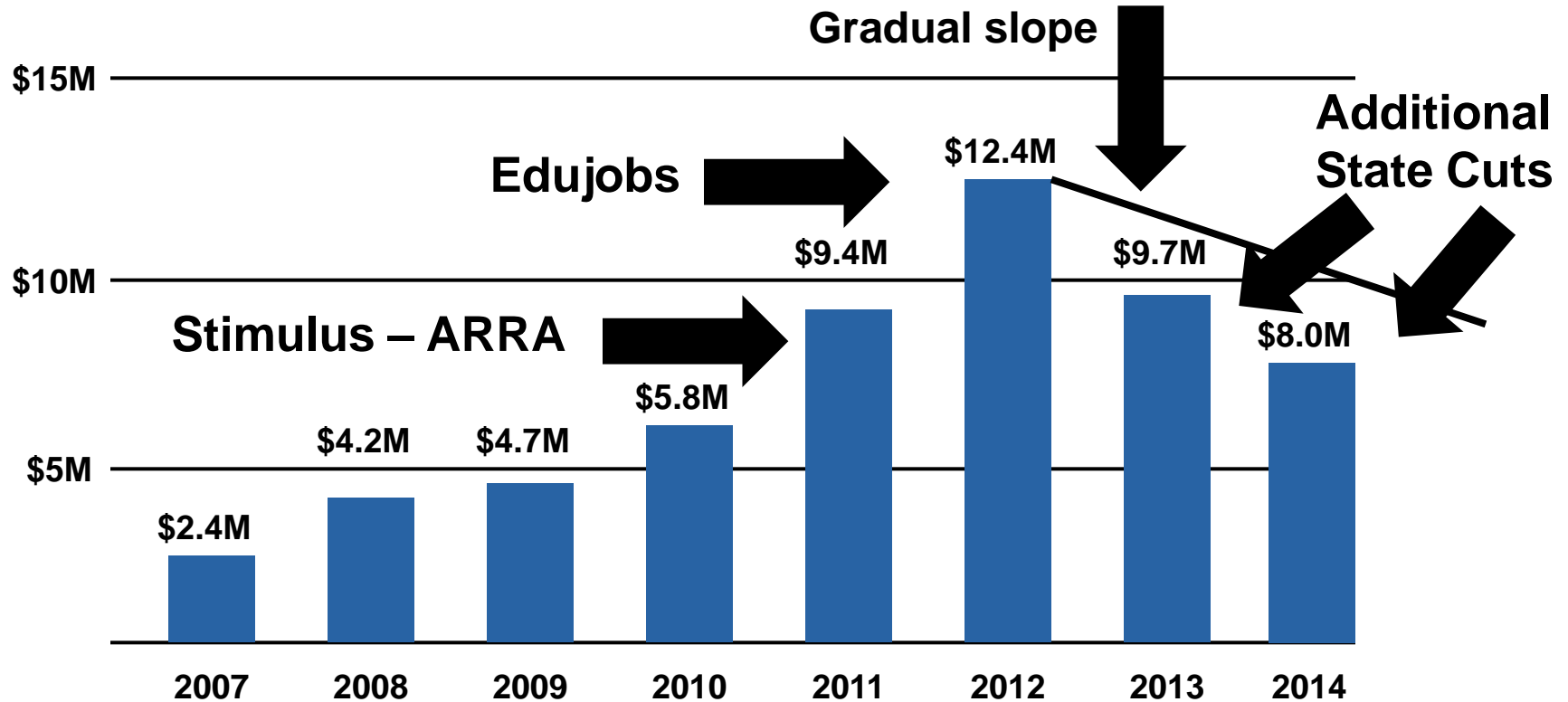
Pressure on Fund Balance

Challenges



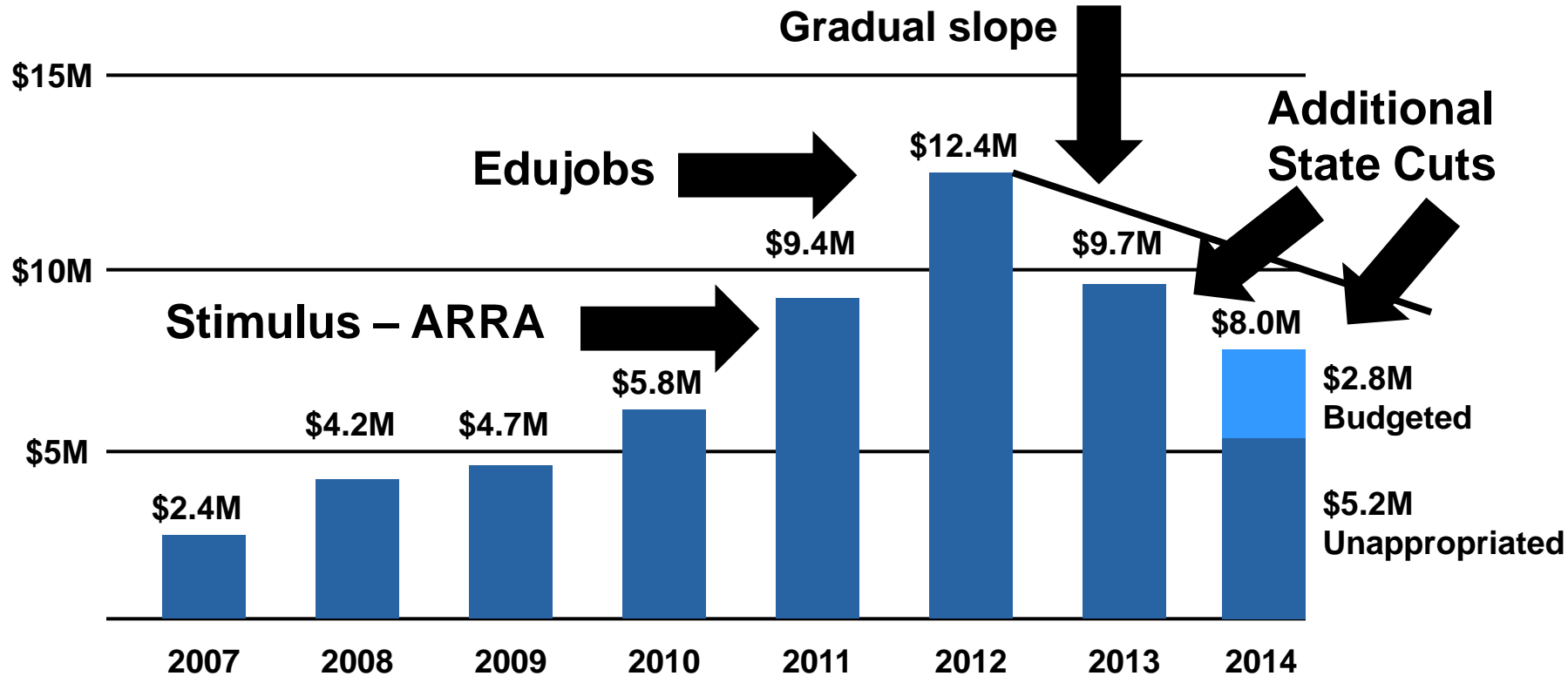
State Funding Per Pupil

Challenges



Pressure on Fund Balance

Challenges



Pressure on Fund Balance

Challenges

Pressure on Fund Balance

- 2012-13 – appropriated \$4 Million
- 2013-14 – appropriated \$4 Million
- 2014-15 – appropriated \$2.8 Million

=Less Reliance on Fund Balance



Challenges

Prior Years

- **141 positions lost – 2009 to 2013**
 - **Teacher Assistants**
 - **Assistant Principals**
 - **Instructional support**
 - **Central support**
 - **Non-instructional support**
- **Changes in school start times**



Challenges

Position Reductions – 2014-15

- Attrition and 2-year implementation
- Increased class sizes in High School
- Pressure on class sizes in grades 4-8
- Reduce locally funded teaching positions (shifted to Title I funding)
- Reduce central support positions
- Restructure CLC @ Pinckney

= *Loss of 32 Positions*

Challenges

Additional Reductions

- **Eliminate dual tracks by 2015-16**
 - **Savings of \$400,000**
- **Reduce costs of Summer School**
- **Reduce school allotments by 10%**
- **Reduce departmental operational costs by 10%**
 - **Savings of \$200,000**



Challenges

- **State Funding Per Pupil**
- **Increase in State Retirement Rate**
- **Loss of Teacher Funding Flexibility**
- **Loss of Classroom Teaching Positions**
- **Loss of Teacher Assistant Funding**
- **Loss of Driver Education Funding**
- **Pressure on Fund Balance**
- **Continued Loss of Positions**
- **Additional Reductions**





Revenues

Challenges



Positives



Positives

- **Reduced Pressure on Fund Balance**
- **County Funding**
- **State Budget Positives**
- **Employee Raises**
- **Community Support**
- **Commissioner Support**



Positives

Reduced Pressure on Fund Balance

- 2012-13 – appropriated \$4 Million
- 2013-14 – appropriated \$4 Million
- 2014-15 – appropriated \$2.8 Million

=Less Reliance on Fund Balance

Positives

County funding 2013-14

- Current expense = \$ 24,414,510
- Charter schools = \$ 750,630
- Capital outlay = \$ 711,932
- Digital Learning = \$ 750,000

Total = \$26,627,072



Positives

County funding 2014-15

- Current expense = \$ 24,555,140
- Charter schools = \$ 760,000
- Capital outlay = \$ 1,200,000
- Digital Learning = \$ 600,000

Total = \$27,115,140



Positives

County funding 2014-15

- **Increase- 2014-15 = \$488,000**
 - ✓ **Partnership with County to develop funding formula**
 - ✓ **Includes annual funding**
 - ✓ **Capital reserve funding**
 - ✓ **School fund balance parameters**



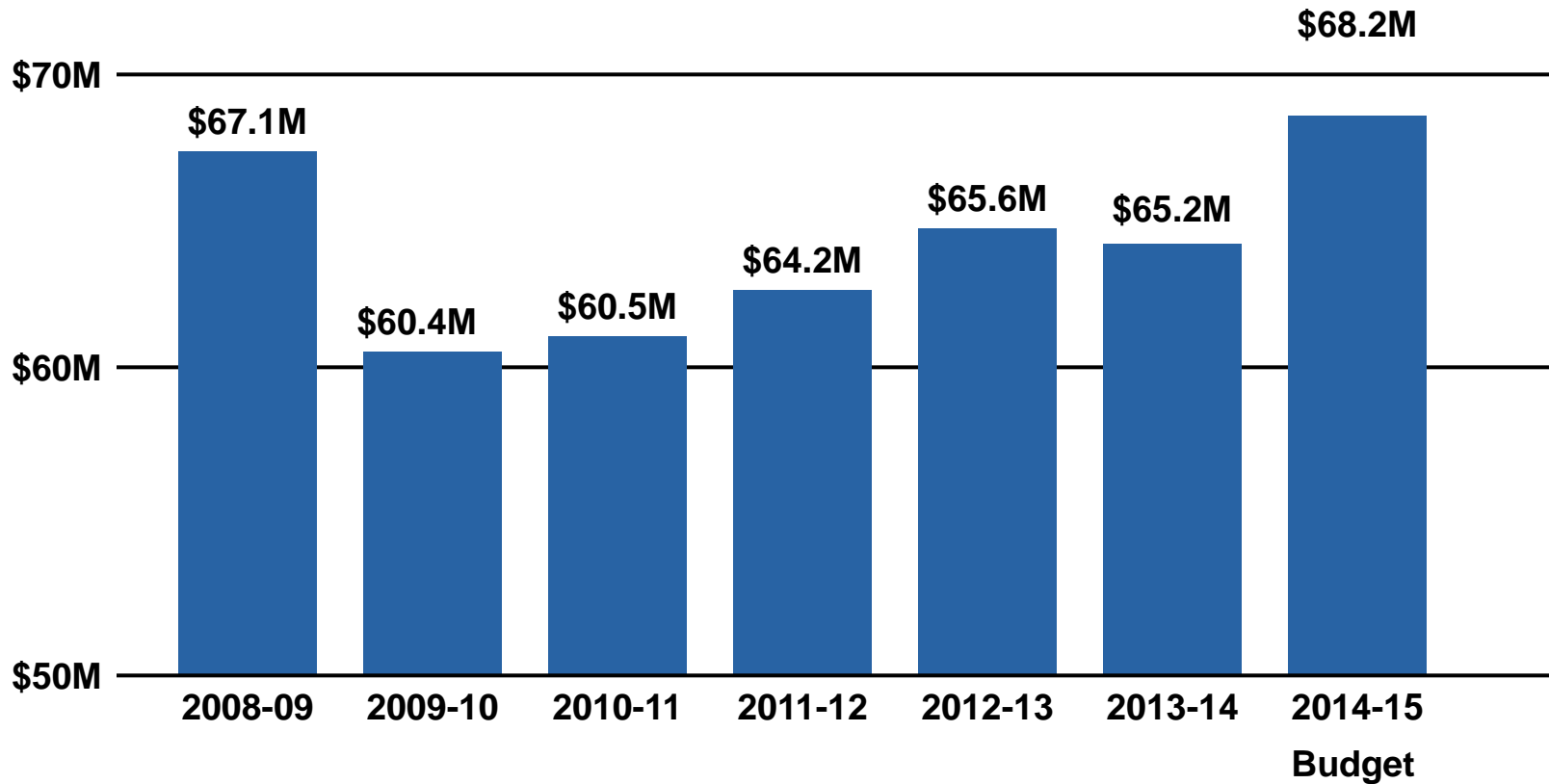
Positives

State Budget Positives

- **Increase in Overall Funding**



Positives



State Funding

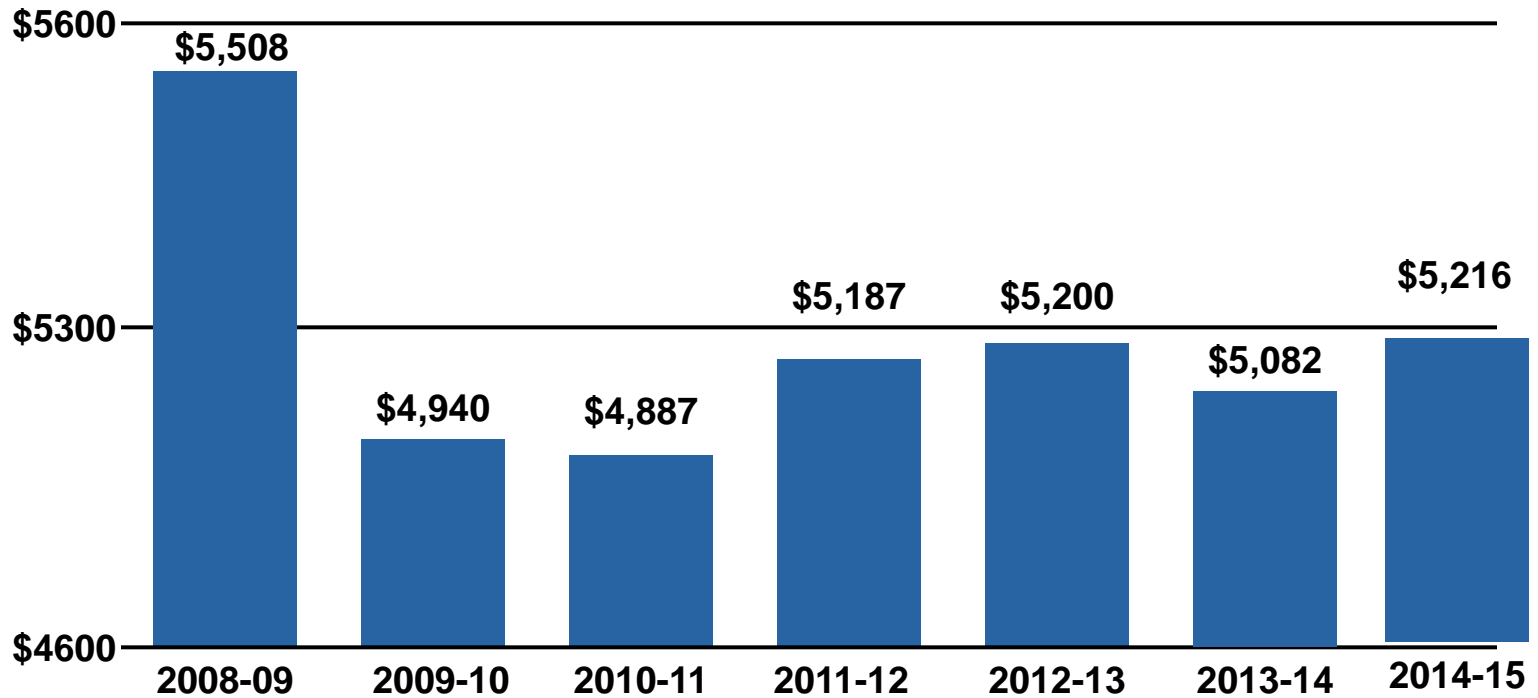
Positives

State Budget Positives

- **Increase in Overall Funding**
- **Increase in Per Student Funding**



Positives



State Funding Per Pupil

Positives

State Budget Positives

- Increase in Overall Funding
- Increase in Per Student Funding
- Support for Specific Programs
 - CTE (Career and Technical)
 - Exceptional Children
 - At-Risk Student Funding
 - Academically Gifted



Positives

Employee Raises

- **Teachers – New Pay Scale**
 - **0-4 years = \$33,000 = 7%**
 - **5-9 years = \$36,500 = 16%**
 - **10-14 years = \$40,000 = 7%**
 - **15-19 years = \$43,500 = 6%**
 - **20-24 years = \$46,500 = 5%**
 - **25-29 years = \$50,000 = 5%**
 - **30+ years = \$1,000 Bonus**



Positives

Employee Raises

- **Teachers – New Pay Scale**
 - **Longevity rolled into Teacher Pay Scale**
- **Principals and Asst Principals**
 - **Average 2% (retain longevity)**
- **Other Employees**
 - **\$500 Raise (retain longevity)**



Positives

Community Support

- **Direct Connection with Schools**
- **Communication with State/County**
- **Advocate on MCS Behalf**
- **Foundation**



Positives

Commissioner Support

- **Funding Formula**
- **Facilities Funding**
- **State Budget Support**
- **Mobilize NCACC Support**
- **Advocate on MCS Behalf**
- **Foundation**



Positives

- **Reduced Pressure on Fund Balance**
- **County Funding**
- **State Budget Positives**
- **Employee Raises**
- **Community Support**
- **Commissioner Support**





Revenues

Challenges



Positives



Summary

- **Budget consistent with Mission, Vision, Core Beliefs**
- **Budget supports Strategic Plan – Growing to Greatness**
- **Budget reliant on sustainable growth in NC economy**



Proposed Budget Resolution

- **State Fund** \$68,196,978
- **Local Current Fund** \$28,616,000
- **Federal Fund** \$ 6,320,526
- **Local Capital Fund** \$ 1,202,000
- **School Nutrition Fund** \$ 5,422,000
- **Local Operations Fund** \$ 1,681,000

Total 2014-15 Budget = \$111,438,504



Original Budget Resolution - 2014-15

Questions?

**Board of Education
September 8, 2014**





MOORE COUNTY SCHOOLS
CENTRAL ADMINISTRATIVE OFFICES
PO Box 1180 – 5277 US HIGHWAY 15-501
CARTHAGE, NORTH CAROLINA 28327
www.ncmcs.org
 910-947-2976 Fax 910-947-3011

MEETING DATE: September 8, 2014 – Regular Monthly School Board Meeting

ACTION ITEM

AGENDA ITEM TITLE	2014-15 Original Budget Resolution
STAFF CONTACT(S)	Michael C. Griffin, Budget Director
EXECUTIVE SUMMARY	
<p>Attached please find the proposed Original Budget Resolution for Fiscal Year 2014-15. Totals by Fund are as follows:</p> <p>State Public School Fund = \$68,196,978 Local Current Fund = \$28,616,000 Federal Program Fund = \$ 6,320,526 Local Capital Fund = \$ 1,202,000 Child Nutrition Fund = \$ 5,422,000 Local Operations Fund = \$ 1,681,000</p>	
ESTIMATED COST (if applicable)	Total Original Budget = \$111,438,504
POLICY OR STATUTORY REFERENCE (if applicable)	Board Policy 1010; 2000 – School Board Authority and Duties; Fiscal Management
STRATEGIC PLAN REFERENCE (if applicable)	All Pathways drive and impact the Budget
SUPERINTENDENT’S RECOMMENDATION	The Superintendent recommends that the School Board approve the 2014-15 Original Budget Resolution as presented.

Documents related to the Board’s discussion of this item follow.

MOORE COUNTY BOARD OF EDUCATION BUDGET RESOLUTION FOR 2014 - 2015 FISCAL YEAR

BE IT RESOLVED by the Board of Education of the Moore County School Administrative Unit;

Section 1 The following revenues are estimated to be available to the respective fund. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the respective fund for the fiscal year so stated.

State Public School Fund – Fund 1

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
State Revenues	68,196,978				
<u>Expenditures</u>					
Instructional Svces	60,019,703				
Support Services	8,177,275				

Local Current Fund – Fund 2

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
<u>Revenues</u>					
County Funding	24,555,140				
Charter Schools	760,000				
Fines/Forfeitures					
Interest	500,860				
Total	25,816,000				
<u>Expenditures</u>					
Instructional Svces	16,121,000				
Support Services	11,735,000				
Charter Schools	760,000				
Fund Balance					
Appropriated	2,800,000				

Per N.C. General Statute 115C-426(c), the appropriation or use of fund balance shall not be construed as a local current expense appropriation.

Continued on next page

Federal Program Fund – Fund 3

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
Federal Revenues	6,320,526				
<u>Expenditures</u>					
Instructional Svces	5,554,704				
Support Services	10,207				
Non-program Costs	755,615				

Local Capital Fund – Fund 4

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
Capital Outlay	1,202,000				

Child Nutrition Fund – Fund 5

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
Child Nutrition	5,422,000				

Local Operations Fund – Fund 8

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
<u>Revenues</u>					
Grants/Fees	1,681,000				
<u>Expenditures</u>					
Instructional Svces	1,421,000				
Support Services	260,000				

Section 2 The Sandhills Regional Education Consortium (SREC) will be accounted for as an agency fund – Fund 6, in the accounting records of the Moore County Board of Education.

Section 3 Revenues of \$750,000 are budgeted for the Child Care Fund – Fund 7, to cover expenses for school-day and after-school daycare programs at respective schools. Any net revenues will be earned and held by the individual schools.

Section 4 Revenues and expenditures for public school construction/projects through the School Special Revenue fund, including State Facility Funds, State Lottery Funds and Local School Bond Funds, will be accounted for in the accounting records of the County of Moore. In addition, the County maintains a Digital Learning Fund on behalf of Moore County Schools; the budget for this fund is \$770,000 for this fiscal year (including \$170,000 in carryover funding).

Section 5 Any additional fund balance in excess of the designated appropriation in the Local Current Fund, Local Capital Fund and Local Operations Fund will become contingency funds, once the Annual Financial (Audit) Report has been presented to the Board of Education.

Section 6 The Superintendent and Finance Officer are hereby authorized to transfer appropriations within a purpose code within a fund as contained herein under the following conditions:

- a. They may transfer amounts within a purpose code within a fund with proper justification.
- b. They may not transfer amounts from contingency without Board of Education approval.
- c. They may not transfer any amounts between Local Current appropriation and Local Capital appropriation without the approval of the Board of Education and the County Commissioners.

Section 7 Copies of the Budget Resolution shall be furnished to the Superintendent and the Finance Officer for direction in carrying out their duties.

Approval of budget resolution

Approved by the Moore County Board of Education on September 8, 2014

Chairman

Date

Superintendent

Date

Signed copy distributed to Finance Officer and maintained in Finance Office

STATE, FEDERAL AND LOCAL FUNDS - BUDGET WORKSHEET

(Rev 09/03/14)

DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
STATE PUBLIC SCHOOL FUND	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	65,188,659	68,196,978
FEDERAL PROGRAM FUND	5,480,071	10,803,980	10,657,218	5,928,986	6,295,269	6,753,796	6,320,526
COUNTY FUNDING-MCS	24,272,986	24,260,997	24,806,403	24,886,451	24,867,687	24,414,510	24,555,140
COUNTY FUNDING-CHARTER SCHOOLS	662,209	674,198	733,737	653,689	672,453	750,630	760,000
FINES/FORFEITURES/INTEREST	848,042	733,970	743,036	739,665	565,348	537,578	500,860
LOCAL OTHER REVENUES	1,750,788	1,331,700	1,560,921	1,643,468	2,058,275	2,393,546	1,681,000
TOTAL REVENUES	100,161,292	98,249,332	98,997,961	98,019,169	100,024,089	100,038,719	102,014,504
STATE PUBLIC SCHOOL FUND	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	65,188,659	68,196,978
FEDERAL PROGRAM FUND	5,480,071	10,803,980	10,657,218	5,928,986	6,295,269	6,753,796	6,320,526
LOCAL OPERATIONAL FUNDS	27,016,320	25,871,961	24,245,669	25,015,092	30,593,047	28,572,417	30,297,000
TOTAL EXPENDITURES	99,643,587	97,120,428	95,399,533	95,110,988	102,453,373	100,514,872	104,814,504
FUND BALANCE ADDED/(USED)	517,705	1,128,904	3,598,428	2,908,181	(2,429,284)	(476,153)	(2,800,000)
Local fund balance-County funding	n/a	n/a	n/a	n/a	(2,630,393)	(1,209,030)	(2,800,000)
Local restricted fund balance-Fund 8	n/a	n/a	n/a	n/a	201,109	732,877	-
COUNTY CAPITAL FUNDING	1,331,444	1,133,950	711,932	711,932	711,932	711,932	1,200,000
COUNTY FUNDING-DIGITAL LEARNING	-	-	-	-	-	750,000	600,000
TOTAL COUNTY FUNDING, including Charter Schools Flow-thru	26,266,639	26,069,145	26,252,072	26,252,072	26,252,072	26,627,072	27,115,140

**Future discussion - Schools/County funding formula, impacting 2015/16 County allocation and Schools Fund Balance allocation

PER STUDENT CALCULATION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
STATE PUBLIC SCHOOL FUND	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	65,188,659	68,196,978
FEDERAL PROGRAM FUND	5,480,071	10,803,980	10,657,218	5,928,986	6,295,269	6,753,796	6,320,526
LOCAL OPERATIONAL FUNDS	27,016,320	25,871,961	24,245,669	25,015,092	30,593,047	28,572,417	30,297,000
CAPITAL FUND	1,617,001	1,169,016	1,335,075	616,452	675,747	729,276	1,202,000
SCHOOL NUTRITION FUND	4,875,486	4,428,998	4,782,461	4,893,577	5,350,136	5,226,578	5,422,000
TOTAL	106,136,074	102,718,442	101,517,069	100,621,017	108,479,256	106,470,726	111,438,504
STUDENT ENROLLMENT	12,190	12,236	12,378	12,371	12,609	12,828	13,074
TOTAL SPENDING/PUPIL	8,707	8,395	8,201	8,134	8,603	8,300	8,524
STATE SPENDING/PUPIL	5,508	4,940	4,887	5,187	5,200	5,082	5,216
FEDERAL SPENDING/PUPIL	450	883	861	479	499	526	483
LOCAL OPERATIONAL SPENDING/PUPIL	2,216	2,114	1,959	2,022	2,426	2,227	2,317
COUNTY FUNDING PER PUPIL	2,100	2,075	2,062	2,069	2,029	2,017	2,016

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
001,020	CLASSROOM TEACHERS***	31,805,580	26,257,473	25,698,276	30,430,695	31,632,384	32,211,927	35,048,922
	LOSS OF TEACHER CONVERSION	-	-	-	-	(1,441,000)	(1,390,000)	(1,568,000)
	Position allotment	580 positions	456 positions	442 positions	527 positions	535 positions	556 positions	575 positions
002	CENTRAL OFFICE ADMIN	1,137,745	783,103	778,768	851,632	873,743	880,683	868,710
003	NON-INSTRUCTIONAL SUPPORT	3,399,145	5,076,492	5,215,862	5,514,565	4,658,675	4,910,935	5,026,932
005,067	SCHOOL BUILDING ADMIN***	2,701,743	2,729,395	1,598,824	2,744,609	2,766,040	2,672,753	2,775,898
	Months of employment	407 months	415 months	230 months	417 months	415 months	406 months	408 months
007	INSTRUCTIONAL SUPPORT***	3,772,220	3,691,507	3,728,827	2,680,685	3,930,872	3,872,695	4,363,870
	Position allotment	62 positions	60 positions	60 positions	40 positions	60 positions	59 positions	60 positions
009,011, 018	NON-CONTRIBUTORY BENEFITS	1,474,644	1,399,029	1,155,114	1,472,131	1,529,041	1,801,933	1,568,000
012	DRIVER EDUCATION	292,428	280,366	283,593	216,768	247,433	220,904	231,057
013	CAREER/TECH EDUCATION***	3,294,858	3,339,521	3,241,137	3,083,522	3,412,093	3,319,239	3,832,338
	Months of employment	584 months	584 months	571 months	528 months	563 months	562 months	620 months
014	CTE PROGRAM SUPPORT	164,251	171,666	168,578	306,262	224,060	454,816	184,782
015,073	TECHNOLOGY	454,297	373,665	212,337	715,552	433,573	258,982	250,741
016	SUMMER READING CAMPS	-	-	-	-	-	-	145,587
022	MENTOR POSITIONS	31,141	48,970	-	-	-	-	-
024	DISADVANTAGED STUDENTS	243,136	385,519	394,144	409,715	405,468	-	-
025,027	TEACHER ASSISTANTS	3,972,430	3,861,703	4,534,590	4,389,379	4,438,880	3,723,383	3,072,494
028	STAFF DEVELOPMENT	81,806	-	-	-	-	-	-
029,063	EC-SUPPORT/DEVELOPMENTAL SVCE	293,815	331,821	318,872	517,285	703,199	649,438	650,179
030,085	DIGITAL LEARNING	-	-	-	-	-	172,332	-
032	EXCEPTIONAL CHILDREN	5,354,346	5,205,447	5,703,023	5,050,680	5,152,397	5,427,155	5,794,139
033	ABC INCENTIVE PROGRAM	772,172	-	-	-	-	-	-
034	ACADEMIC/GIFTED	475,951	525,812	536,929	-	-	-	-
054	LIMITED ENGLISH PROFICIENCY	325,877	364,265	351,171	-	-	-	-
056	TRANSPORTATION	3,036,236	2,817,045	3,338,416	3,185,866	3,509,032	3,503,547	3,507,622
061	CLASSROOM MATERIALS	973,570	795,329	1,133,377	579,706	-	-	-
069,072	AT-RISK STUDENT SERVICES	2,261,759	1,883,093	1,993,090	1,993,138	2,466,384	2,437,421	2,443,707
130,055	TEXTBOOKS	828,046	123,266	111,718	24,720	622,783	60,516	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	TOTAL STATE BUDGET	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	65,188,659	68,196,978

Figures adjusted by DPI based on
*** average salary

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
017	CTE-PROGRAM IMPROVEMENT	168,322	159,647	147,398	148,659	160,682	132,299	157,495
049	IDEA VI-B PRESCHOOL-EC	135,913	149,406	135,362	111,525	144,638	150,380	132,324
050,105	ESEA TITLE I	2,394,832	2,553,367	2,065,535	2,306,402	2,580,756	3,503,701	3,167,778
060,070	IDEA VI-B EC	2,323,954	2,138,271	1,942,240	2,799,356	2,854,594	2,409,543	2,401,757
103	TITLE II-IMPROVING TEACHER QUALITY	393,949	501,192	479,466	422,886	499,778	524,842	406,387
104	TITLE III-LANGUAGE ACQUISITION	63,101	55,158	71,404	71,984	54,821	33,031	54,785
		-	-	-	-	-	-	-
	TOTAL FEDERAL BUDGET	5,480,071	5,557,041	4,841,405	5,860,812	6,295,269	6,753,796	6,320,526
140-155	ARRA FUNDS	-	5,246,939	5,815,813	68,174	-	-	-

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
n/a	COUNTY FUNDING-MCS	24,272,986	24,260,997	24,806,403	24,886,451	24,867,687	24,414,510	24,555,140
n/a	COUNTY FUNDING-CHARTER SCHOOLS	662,209	674,198	733,737	653,689	672,453	750,630	760,000
n/a	FINES/FORFEITURES	848,042	733,970	743,036	739,665	565,348	498,143	470,000
n/a	INTEREST EARNED	-	-	-	-	-	39,435	30,860
	TOTAL REVENUES	25,783,237	25,669,165	26,283,176	26,279,805	26,105,488	25,702,718	25,816,000
001	CLASSROOM TEACHERS	4,529,730	5,815,462	4,018,956	6,654,226	8,228,883	7,450,682	8,174,000
002	CENTRAL OFFICE ADMIN	1,057,938	1,034,226	1,034,266	401,458	469,184	446,149	443,000
003	NON-INSTRUCTIONAL SUPPORT	2,344,519	777,230	1,009,981	702,292	2,036,741	2,243,786	2,277,000
005	SCHOOL BUILDING ADMIN	1,377,334	1,295,173	2,536,500	1,132,331	1,426,703	1,562,763	1,527,000
007	INSTRUCTIONAL SUPPORT	1,083,648	1,047,382	1,174,237	2,447,721	2,212,662	2,109,933	2,042,000
009	LEAVE BENEFITS/LONGEVITY	122,872	139,035	206,481	93,891	159,741	129,981	180,000
014	CAREER/TECH SUPPORT	82,521	29,951	26,743	28,001	20,975	53,539	42,000
015	TECHNOLOGY	1,805,708	1,654,874	1,563,960	1,371,506	1,706,177	1,537,476	1,558,000
027	TEACHER ASSISTANTS	1,624,401	1,201,604	682,959	637,359	801,797	573,583	889,000
028	STAFF DEVELOPMENT	29,235	76,516	25,884	39,875	41,437	45,141	50,000
032	EXCEPTIONAL CHILDREN	891,941	682,312	376,058	140,921	75,476	-	-
036	CHARTER SCHOOLS	662,209	674,198	733,737	653,689	672,453	750,630	760,000
056	TRANSPORTATION	307,791	539,884	182,644	360,430	40,514	76,024	124,000
069	AT-RISK STUDENT SERVICES	588,888	436,817	404,236	390,647	208,857	235,921	379,000
300	SCHOOL-BASED ALLOTMENTS	678,396	679,668	283,007	489,907	1,576,682	1,151,576	1,082,000
710	ARTS EDUCATION	454,834	491,133	404,911	62,931	89,790	81,188	109,000
711	ATHLETICS	727,042	738,741	806,005	821,377	842,752	877,894	876,000
712	ACADEMIC COMPETITION	22,936	25,000	25,546	26,909	28,433	29,965	32,000
715	READING INTERVENTION	451,040	426,422	420,285	443,285	480,006	-	-
801	BOARD OF EDUCATION	-	-	-	-	-	74,039	85,000
802	CENTRAL/FINANCE/HR/TESTING/PR/ LEGAL/AUDIT	503,011	455,372	440,166	441,419	719,770	921,593	769,000
803	MAINTENANCE	6,374,844	6,472,902	6,511,031	6,259,964	6,636,983	6,330,681	6,850,000
807	CURRICULUM/AIG/READING INTERVENTION/MEDIA/ESL/DIF	265,612	247,523	204,132	163,691	259,865	229,204	368,000
	TOTAL EXPENDITURES	25,986,450	24,941,425	23,071,725	23,763,830	28,735,881	26,911,748	28,616,000
	FUND BALANCE ADDED/(USED)	(203,213)	727,740	3,211,451	2,515,975	(2,630,393)	(1,209,030)	(2,800,000)

LOCAL OPERATIONS FUND - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
n/a	DRIVERS EDUCATION	-	-	-	-	-	20,755	57,000
n/a	ROTC REVENUE	91,850	123,214	96,670	135,830	126,765	132,638	128,000
n/a	MEDICAID-FEES/OUTREACH	380,776	221,997	290,944	538,301	267,290	658,886	120,000
n/a	DODEA-AYPYN GRANT	-	-	-	-	145,000	138,000	62,000
n/a	DODEA-DIGITAL LEARNING GRANTS	-	-	54,297	52,261	60,539	59,106	35,000
n/a	FEDERAL IMPACT AID FUNDS	42,546	87,559	118,577	135,710	155,247	177,585	120,000
n/a	PRE-SCHOOL TUITION	93,616	97,447	105,642	109,040	127,085	128,858	110,000
n/a	NC PRE-K REVENUES	374,307	364,306	363,760	265,800	284,586	265,800	266,000
n/a	CELLTOWER RENT	15,940	21,030	18,600	18,600	18,600	21,390	22,000
n/a	INTEREST EARNED	203,620	123,869	94,158	81,032	50,983	-	-
n/a	TRANSCRIPTS/OTHER REVENUE	17,197	34,743	29,308	15,894	46,180	108,528	118,000
	INDIRECT COST REIMBURSEMENTS	335,048	177,007	317,000	291,000	116,000	132,000	120,000
n/a	MISC REVENUE-BACKPACK PALS	48,973	80,528	71,965	-	-	-	-
n/a	MICROSOFT SETTLEMENT FUNDS	146,915	-	-	-	-	-	-
n/a	MEBANE FOUNDATION-STEM	-	-	-	-	660,000	550,000	523,000
	TOTAL REVENUES	1,750,788	1,331,700	1,560,921	1,643,468	2,058,275	2,393,546	1,681,000
012	DRIVERS EDUCATION	-	-	-	-	-	20,755	57,000
035	CHILD NUTRITION-BAD DEBTS	-	-	-	-	-	32,478	-
301	ROTC PROGRAM	-	-	-	-	-	128,000	128,000
305,306	MEDICAID-FEES/OUTREACH	-	-	40,058	34,994	34,466	94,586	120,000
340	DODEA-AYPYN GRANT	-	-	-	-	157,000	64,668	62,000
341	DODEA-DIGITAL LEARNING GRANTS	-	-	54,297	52,261	60,539	59,106	35,000
342	FEDERAL IMPACT AID	-	-	105,613	56,153	157,735	57,250	120,000
404	PRE-SCHOOL TUITION-FUNDED	91,174	92,174	96,725	95,532	106,948	108,718	110,000
413	NC PRE-K PROGRAM	338,434	360,437	366,077	347,575	257,740	260,196	266,000
801	BOARD OF EDUCATION	87,121	68,573	68,205	85,759	74,848	-	-
802	WORKERS COMP/COVERAGE/ LEGAL/AUDIT	513,141	409,352	442,969	578,988	433,756	217,843	260,000
813	MEBANE FOUNDATION-STEM	-	-	-	-	574,134	617,069	523,000
	TOTAL EXPENDITURES	1,029,870	930,536	1,173,944	1,251,262	1,857,166	1,660,669	1,681,000
	FUND BALANCE ADDED/(USED)	720,918	401,164	386,977	392,206	201,109	732,877	-

LOCAL CAPITAL OUTLAY FUND - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
000	SALES TAX REFUNDS	21,951	18,127	-	-	-	-	-
000	COUNTY APPROPRIATIONS	933,950	733,950	711,932	711,932	711,932	711,932	1,200,000
000	BOND INTEREST/TAX REFUNDS	-	400,000	-	-	-	-	-
000	MEDICAID RELIEF	397,494	-	-	-	-	-	-
000	INTEREST EARNED	6,609	6,532	4,000	4,068	2,068	2,068	2,000
000	FINANCING-ACTIVITY BUSES	-	-	236,058	-	-	-	-
000	CTE CONSTRUCTION PROJECTS	153,500	156,000	140,957	-	-	-	-
	TOTAL REVENUES	1,513,504	1,314,609	1,092,947	716,000	714,000	714,000	1,202,000
014	CTE CONSTRUCTION PROJECTS	134,954	137,904	133,939	-	-	-	-
015	IT EQPMT-SMART CLASSROOMS	260,000	340,000	-	-	-	-	-
015	TECHNOLOGY CAPITAL/PROJECTS	18,441	60,000	-	-	-	-	250,000
015	DIGITAL LEARNING INITIATIVE	-	-	-	-	-	-	-
120	TRANSPORTATION SFTWARE/EQPMT	34,620	-	-	-	-	-	80,000
120	FINANCING PYMTS-ACTIVITY BUSES	87,745	-	121,583	60,791	60,791	-	-
120	PURCHASE-NEW ACTIVITY BUSES	-	-	318,768	-	-	-	-
120	PURCHASE-NEW YELLOW BUSES	148,298	-	-	-	-	-	-
495	SCHOOL CAPITAL ALLOTMENTS	147,762	119,267	-	-	-	-	-
803	FURNISHINGS/EQUIPMENT	61,860	17,869	10,571	16,615	2,092	2,856	10,000
803	RENOV/MINOR CONSTRUCTION	369,212	404,394	424,939	347,860	412,709	295,403	527,000
803	HVAC PROJECTS	41,335	46,084	51,557	53,846	72,741	81,941	54,000
803	ROOFING REPLACEMENT	269,909	-	230,518	127,455	119,571	271,337	230,000
803	CABINET PROJECTS	28,965	18,798	14,400	9,885	7,843	14,267	10,000
803	VEHICLE-TRANS/MAINTENANCE	13,900	24,700	28,800	-	-	63,472	41,000
	TOTAL EXPENDITURES	1,617,001	1,169,016	1,335,075	616,452	675,747	729,276	1,202,000
	FUND BALANCE ADDED/(USED)	(103,497)	145,593	(242,128)	99,548	38,253	(15,276)	-

ADDITIONAL COUNTY FUNDING-STUDENT TECHNOLOGY/DIGITAL LEARNING FUND	750,000	600,000
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CHILD NUTRITION FUND - BUDGET WORKSHEET

(Rev 09/03/14)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 PROPOSED
	TOTAL REVENUES	4,627,425	4,617,272	4,790,689	4,933,923	5,242,448	5,201,913	5,422,000
035	SALARIES/WAGES	1,623,972	1,472,878	1,540,437	1,490,293	1,643,290	1,670,804	1,669,000
035	BENEFITS	558,363	522,025	611,306	644,397	704,505	738,816	751,000
035	CONTRACTED SERVICES	37,121	44,487	72,873	52,325	51,652	73,243	74,000
035	WORKSHOPS/ALLOWED TRAVEL	2,282	231	1,025	289	1,060	426	1,000
035	RENTALS/LEASES	7,083	5,241	2,964	3,397	2,102	3,197	4,000
035	TRAVEL REIMBURSEMENT	10,978	9,124	11,526	4,265	3,134	2,821	3,000
035	TELEPHONE/POSTAGE/INSURANCE	1,766	2,309	3,096	4,619	1,958	2,334	4,000
035	INDIRECT COST	180,000	-	200,000	243,278	330,049	323,192	300,000
035	SUPPLIES/MATERIALS	29,812	13,904	6,620	2,242	11,415	16,892	18,000
035	FUEL FOR FACILITIES	30,786	32,988	26,708	31,936	18,449	26,238	27,000
035	REPAIRS/MATERIALS/LABOR	11,295	14,474	25,309	28,416	30,504	53,600	30,000
035	GAS/DIESEL FUEL/OIL/TIRES	2,905	2,174	2,938	4,895	5,160	3,776	5,000
035	FOOD PURCHASES	1,997,454	1,943,632	1,862,020	2,030,379	2,135,531	1,984,278	2,100,000
035	FOOD PROCESSING SUPPLIES	197,332	179,683	173,213	191,333	187,373	148,053	150,000
035	EQUIPMENT/COMPUTERS	60,934	82,325	129,383	48,608	85,863	18,689	114,000
035	DEPRECIATION	123,403	103,523	113,043	112,905	138,091	160,219	172,000
	TOTAL EXPENDITURES	4,875,486	4,428,998	4,782,461	4,893,577	5,350,136	5,226,578	5,422,000
	NET EARNINGS ADDED/(USED)	(248,061)	188,274	8,228	40,346	(107,688)	(24,665)	-