

JOHNSTON COUNTY BOARD OF EDUCATION

2013 - 2014



LOCAL FUNDS

FINAL BUDGET

***CURRENT EXPENSE**

***CAPITAL OUTLAY**

August 28, 2013

**CURRENT EXPENSE BUDGET
2013-2014**

08/27/13					
4:14 p.m.					
			Proposed		
	REVENUES	Budget	Budget	Difference	Comments
		2012-2013	2013-2014		
2.4110.000.000	COUNTY APPROPRIATION	52,239,105.00	52,000,000.00	-239,105.00	
2.4240.000.000	FEES CHARGED - CHILD CARE	-			
2.4410.000.000	FINES & FORFEITURES	710,000.00	710,000.00	-	Estimate on current and historical earnings. Includes the proceeds of all penalties, forfeitures, and fines collected in the General Court of Justice in Johnston County.
2.4450.000.000	INTEREST EARNINGS	30,000.00	30,000.00	-	Estimate based on current earnings and rates overhead.
2.4910.000.000	FUND BALANCE APPROPRIATED	7,087,641.00	8,798,266.00	1,710,625.00	
	TOTAL REVENUES	60,066,746.00	61,538,266.00	1,471,520.00	
	REGULAR INSTRUCTION				
2.5110.001.121	SALARY - TEACHER	4,808,330.00	4,808,330.00	0.00	
2.5110.001.123.004	ROTC TEACHERS	154,505.00	154,505.00	0.00	Salary for ROTC teachers;
2.5110.001.121.005	EXTENDED EMPLOYMENT	82,941.00	82,941.00	-	
2.5110.001.181	SUPPLEMENT - TEACHERS	9,458,962.00	10,373,962.00	915,000.00	Teacher supplements are based on experience: 0-8 yrs = 7.5%x Cert. Salary; 9-16 yrs = 8.5% x Cert. Salary; 17-24 yrs = 9.5% x Cert. Salary; 25+ yrs = 10.5% x Cert. Salary.
2.5110.001.181.000.221	SUPPLEMENT - BAND DIRECTORS	82,772.00	82,772.00	-	Supplements are based on a sliding scale depending on experience + 3%.
2.5110.001.181.000.620	SUPPLEMENT - COACHES	1,107,222.00	1,107,222.00	-	Supplements are based on a sliding scale based on experience & position
2.5110.001.211	SOCIAL SECURITY (.0765)	1,200,647.00	1,270,645.00	69,998.00	
2.5110.001.221	RETIREMENT (0.1469)	2,233,361.00	2,439,970.00	206,609.00	Increase from 14.23% to 14.69%
2.5110.001.231	HOSPITALIZATION INSURANCE	582,491.00	592,926.00	10,435.00	Increase from \$5,192 to \$5,285
2.5110.001.332	TRAVEL - TEACHERS	129,517.00	131,848.00	2,331.00	Increase due to IRS rate increase; Schools receive the following allotment: High schools = \$7,074; Elementary and Middle/Athletics = \$1,063; Elementary = \$819; Travel is reimbursed at the current IRS rate.
2.5110.003.162	SUBSTITUTE PAY	49,435.00	49,435.00	-	
2.5110.003.211	SOCIAL SECURITY (.0765)	3,782.00	3,782.00	-	
2.5110.003.221	RETIREMENT (0.1459)	7,035.00	7,262.00	227.00	Increase from 14.23% to 14.59%

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
2.5100.027.142	SALARY - TEACHER ASSISTANTS	47,785.00	47,785.00	0.00	Salary for 1 TA
2.5110.027.211	SOCIAL SECURITY (.0765)	3,656.00	3,656.00	0.00	
2.5110.027.221	RETIREMENT (0.1469)	6,800.00	7,020.00	220.00	Increase from 14.23% to 14.69%
2.5110.027.231	HOSPITALIZATION INSURANCE	10,384.00	10,570.00	186.00	Increase from \$5,192 to \$5,285
2.5110.036.311.000.400	CONTRACTED SERVICES	852,500.00	1,079,473.00	226,973.00	Funds for Charter School students
2.5110.061.361	PRINTING & BINDING	113,620.00	113,620.00	-	Provides for teacher handbooks, diplomas, annual report, employee handbooks, forms for HR, receipt books, etc.
2.5110.061.361.000.320	SACS DUES & SELF STUDY	25,000.00	25,000.00	-	Pays for SACS dues & self study for accreditation by Southern Association of Colleges & Schools.
2.5110.061.411	INSTRUCTIONAL SUPPLIES - SCHOOLS	679,066.00	679,066.00	-	Funds allocated based on ADM (\$15.07/ student)
2.5110.061.411.000.201	BLOCK GRANT - CURRICULUM & INSTRUCTION	47,500.00	47,500.00	-	Grant monies for Curriculum & Instruction use
2.5110.061.411.000.205	SAT MATERIALS	4,513.00	4,513.00	-	
2.5110.061.411.000.400	TEACHER MATERIALS	24,402.00	24,402.00	-	Purchase of receipt books for all teachers.
2.5110.061.413.000.207	TEXTBOOKS	237,500.00	237,500.00	-	Used for growth of new students; state textbook allotment is based on 1 book per student but not a whole set of books.
2.5110.608.418.000.920	COMPUTER SOFTWARE AND SUPPLIES	48,805.00	48,805.00	-	
2.5110.068.411.380	INSTRUCTIONAL SUPPLIES - SOUTH CAMPUS HIGH	11,620.00	11,620.00	-	Funds allocated based on ADM
2.5110.068.411.381	INSTRUCTIONAL SUPPLIES - SOUTH CAMPUS MIDDLE	11,620.00	11,620.00	-	Funds allocated based on ADM
2.5210.032.411.000.233	VOCATIONAL REHABILITATION	42,000.00	42,000.00	-	Provides for local portion needed for contract with NC Dept. of Human Resources for Vocational Rehabilitation Services provided externally.
2.5210.032.411.000.214	INSTRUCTIONAL SUPPLIES - SPECIAL EDUCATION	20,195.00	20,195.00	-	Additional allocation to provide special supplies for Special Education students.
2.5260.061.411.000.250	AG SUPPLIES - MIDDLE SCHOOLS	51,128.00	51,128.00	-	
2.5260.061.411.000.259	ADVANCED PLACEMENT TESTING	48,338.00	48,338.00	-	
2.5501.061.379.000	ATHLETIC INSURANCE	42,214.00	42,214.00	-	High schools = \$10/student; Middle schools = \$5.25/student
2.5501.061.411.000.600	ATHLETIC SUPPLIES	85,610.00	85,610.00	-	
2.5501.001.153	SALARY ATHELETIC DIRECTOR	80,000.00	80,000.00	0.00	
2.5501.001.211	SOCIAL SECURITY (.0765)	6,120.00	6,120.00	0.00	
2.5501.001.221	RETIREMENT (0.1469)	11,384.00	11,752.00	368.00	Increase from 14.23% to 14.69%
2.5501.001.231	HOSPITALIZATION INSURANCE	5,192.00	5,285.00	93.00	Increase from \$5,192 to \$5,285
2.5840.061.411.000.608	DENTAL /HEALTH SUPPLIES	50,323.00	50,323.00	-	Provides miscellaneous health supplies such as rubber gloves fluoride rinse, cups, inoculations, etc.; also includes physicals.
2.5840.061.411.000.611	HEALTH SUPPLIES - SCHOOL NURSES	5,934.00	5,934.00	-	Provides miscellaneous health supplies for school nurses.
2.5870.028.312.000.200	STAFF DEVELOPMENT	146,966.00	146,966.00	-	Covers Staff Development expenses for various departments;
	TOTAL REGULAR INSTRUCTION	22,621,175.00	24,053,615.00	1,432,440.00	
	VOC ED (PRODUCTION WORK)				
2.5120.014.411	PRODUCTION WORK	100,000.00	100,000.00	-	Vocational Education Projects
	TOTAL VOC ED PRODUCTION	100,000.00	100,000.00	-	

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
	SPECIAL OLYMPICS				
2.5210.032.411.000.230	SUPPLIES - SPECIAL OLYMPICS	2,400.00	2,400.00	-	
	TOTAL SPECIAL OLYMPICS	2,400.00	2,400.00	-	
	TOTAL INSTRUCTION	22,723,575.00	24,156,015.00	1,432,440.00	
	ATTENDANCE-SOCIAL WORK				
2.5820.007.332.000.213	TRAVEL - SOCIAL WORKER	10,309.00	10,691.00	382.00	Covers travel expense from one school to another to provide student assistance & to complete casework; Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
2.5830.007.121	EXTENDED EMPLOYMENT - GUIDANCE	88,536.00	88,536.00	-	2 months extended employment for School Counselor at each high school
2.5830.007.211	SOCIAL SECURITY (.0765)	6,773.00	6,773.00	-	
2.5830.007.221	RETIREMENT (0.1469)	12,599.00	13,006.00	407.00	Increase from 14.23% to 14.69%
2.5840.007.332.000.211	TRAVEL - NURSES	9,146.00	9,311.00	165.00	Covers travel expense from one school to another to provide student assistance and to complete casework; Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
	TOTAL ATTENDANCE - SOCIAL WORK	127,363.00	128,317.00	954.00	
	PSYCHOLOGICAL SERVICES				
2.5850.007.133	SALARY - PSYCHOLOGISTS	21,894.00	21,894.00	-	
2.5850.007.211	SOCIAL SECURITY (.0765)	1,675.00	1,675.00	-	
2.5850.007.221	RETIREMENT (0.1469)	3,116.00	3,217.00	101.00	Increase from 14.23% to 14.69%
2.5210.007.332.000.230	TRAVEL - PSYCHOLOGISTS	6,965.00	6,965.00	-	Covers travel expense from one school to another to provide student assistance and to complete casework; Travel is reimbursed at the current IRS rate.
	TOTAL PSYCHOLOGICAL SERVICES	33,650.00	33,751.00	-	
	INSTRUCTIONAL SUPPORT				
2.6110.002.113	SALARY - SUPERVISORS	489,570.00	489,570.00	0.00	Salary for Instructional Supervisors;
2.6110.002.211	SOCIAL SECURITY (.0765)	37,453.00	37,453.00	0.00	
2.6110.002.221	RETIREMENT (0.1469)	69,666.00	71,918.00	2,252.00	Increase from 14.23% to 14.69%
2.6110.002.231	HOSPITALIZATION INSURANCE	42,003.00	47,565.00	5,562.00	Increase from \$5,192 to \$5,285
2.6110.003.151	SALARY - OFFICE PERSONNEL	143,775.00	143,775.00	-	Salary for Instructional Office Support
2.6110.003.151.000.200	SALARY - SUMMER TEXTBOOK PERSONNEL	9,830.00	9,830.00	-	
2.6110.003.183	SALARY - BONUS CLASSIFIED	665,503.00	665,503.00	-	Longevity Bonus for 10+ yrs JCS service & one time bonus of 300
2.6110.003.211	SOCIAL SECURITY (.0765)	62,662.00	62,662.00	0.00	
2.6110.003.221	RETIREMENT (0.1469)	116,560.00	120,327.00	3,767.00	Increase from 14.23% to 14.69%
2.6110.003.231	HOSPITALIZATION INSURANCE	36,759.00	65,956.00	29,197.00	Increase from \$5,192 to \$5,285
2.6110.801.332	TRAVEL - INSTRUCTIONAL SUPERVISORS	27,202.00	27,692.00	490.00	Covers travel expense for Instructional Supervisors; Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
2.6110.801.332.000.247	TRAVEL - INSTRUCTIONAL OFFICE SUPPORT	2,015.00	2,051.00	36.00	Covers travel expense for Instructional Office Support; Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
	TOTAL INSTRUCTIONAL SUPPORT	1,702,998.00	1,744,302.00	41,304.00	
	MEDIA SERVICES				
2.6860.608.411.000.950	AV/COMPUTER REPAIRS	118,372.00	118,372.00	-	To assist schools in repair of computers and audio visual equipment.
2.6860.608.411.000.966	AV SUPPLIES & MATERIALS	12,812.00	12,812.00	-	Materials and supplies to assist schools in audio visual needs.
2.6860.608.332	AV/TRAVEL	17,056.00	17,363.00	307.00	Covers travel expense for AV Specialists; Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase.
	TOTAL MEDIA SERVICES	148,240.00	148,547.00	307.00	
	BOARD OF EDUCATION SERVICES				
2.5210.032.371.000.214	INSURANCE - EXCEPTIONAL CHILDREN	6,236.00	6,236.00	-	Provides insurance coverage for self-contained Exceptional Children classes.
2.6910.801.311	SALARY- BOARD CHAIRMAN	6,750.00	6,750.00	-	Salary is figured on \$524.67/month x 12 months
2.6910.801.311	SALARY - BOARD MEMBERS	29,857.00	29,857.00	-	Salary is figured on 6 Board members x \$414.67/month x 12 months.
2.6910.801.231	INSURANCE ALLOWANCE	61,080.00	61,080.00	-	Insurance figured on 7 Board members x \$509/month x 12 months; Board members are tied to County Commissioners
2.6910.801.332	TRAVEL - OTHER	21,760.00	21,760.00	-	Travel is reimbursed at the current IRS rate.
2.6910.801.332.000.101	TRAVEL - BOARD ALLOWANCE	43,582.00	43,582.00	-	Travel is figured on \$500/month x 12 months x Chair; \$400/month x 12 months x 6 members; Travel is equal to travel allowance provided to County Commissioners; Travel is reimbursed at the current IRS rate.
2.6910.801.361	MEMBERSHIP DUES & FEES	48,507.00	48,507.00	-	School system memberships such as NCSBA, etc.
2.6613.801.371	NCSBA TRUST	213,291.00	213,291.00	-	Liability pool for school system.
2.6920.801.310	ATTORNEY FEES	220,500.00	270,500.00	50,000.00	increase in fees
2.6930.801.313.000.007	AUDITING FEES	65,000.00	65,000.00	-	Includes contract fee and allows for individual school audits.
	TOTAL BOARD SERVICES	716,563.00	766,563.00	50,000.00	
	EXECUTIVE ADMIN SERVICES				
2.6941.002.181	SALARY - SUPERINTENDENT - LOCAL PORTION	102,319.00	102,319.00	-	Superintendent local portion of salary
2.6941.002.311	CONTRACTED SERVICES	8,652.00	8,652.00	-	
2.6941.003.151	SALARY OFFICE PERSONNEL (EXEC ADMIN)	93,610.00	33,355.00	(60,255.00)	Salary for Executive Admin. Office Support
2.6941.003.211	SOCIAL SECURITY (.0765)	7,162.00	2,552.00	(4,610.00)	
2.6941.003.221	RETIREMENT (0.1469)	13,321.00	4,900.00	(8,421.00)	
2.6941.801.332	TRAVEL - SUPERINTENDENT	22,809.00	22,809.00	-	Includes travel allowance and other travel; Travel is reimbursed at the current IRS rate.
2.6941.003.231	HOSPITALIZATION INSURANCE	0.00	5,285.00	5,285.00	
2.6941.002.187	SALARY - MISC.	117,392.00	2,146.00	(115,246.00)	No longer needed due to restructuring of Cabinet contracts
2.6941.002.211	SOCIAL SECURITY (.0765)	43,981.00	8,000.00	(35,981.00)	No longer needed due to restructuring of Cabinet contracts
2.6941.002.221	RETIREMENT (0.1469)	71,799.00	15,000.00	(56,799.00)	
2.6941.801.332.000.100	TRAVEL - ASSOC/ASST SUPTS	15,536.00	15,536.00	-	Travel is reimbursed at the current IRS rate.

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
	TOTAL EXEC ADMIN SERVICES	496,581.00	220,554.00	(276,027.00)	
	OFFICE OF THE PRINCIPAL SERVICES				
2.5401.003.151	SALARY - OFFICE PERSONNEL	2,344,769.00	2,194,769.00	(150,000.00)	
2.5401.003.211	SOCIAL SECURITY (.0765)	179,375.00	167,900.00	(11,475.00)	
2.5401.003.221	RETIREMENT (0.1469)	333,661.00	322,412.00	(11,249.00)	Increase from 14.23% to 14.69%
2.5401.003.231	HOSPITALIZATION INSURANCE	487,763.00	496,526.00	8,763.00	Increase from \$5,192 to \$5,285
2.5401.005.181	SUPPLEMENT - PRINCIPALS	599,874.00	599,874.00	0.00	15.5% High, 13% middle, 12% elem. Additional criteria is based on the number of students with a range of 800 to 1600 and the percentage ranges from 1% to 5% increasing every 200 students. Other criteria is the number of EC teachers ranging from 8 teachers to 14 teachers and the percentage added to the supplement is 1% to 4% increasing every two teachers up to 14
2.5402.005.211	SOCIAL SECURITY (.0765)	165,879.00	165,879.00	0.00	
2.5402.005.221	RETIREMENT (0.1469)	308,555.00	318,530.00	9,975.00	Increase from 14.23% to 14.69%
2.5401.801.332	TRAVEL - PRINCIPALS/ASST PRINC/OFFICE SUPPORT	163,731.00	166,678.00	2,947.00	Increase due to IRS rate increase; Formula: High schools = \$4,035; Middle/Elem/Athletics = \$3,227; Elem. Schools = \$2,153; Travel is reimbursed at the current IRS rate.
2.5402.005.116	SALARY - ASSISTANT PRINCIPALS	1,692,050.00	1,692,050.00	0.00	
2.5402.005.181	SUPPLEMENT - ASSISTANT PRINCIPALS	476,290.00	476,290.00	0.00	10.5% Elementary; 11.5% Middle ; 12.5% High
2.5401.005.211	SOCIAL SECURITY (.0765)	45,891.00	45,891.00	0.00	
2.5401.005.221	RETIREMENT (0.1469)	85,363.00	88,122.00	2,759.00	Increase from 14.23% to 14.69%
2.5402.005.231	HOSPITALIZATION INSURANCE	199,425.00	202,997.00	3,572.00	Increase from \$5,192 to \$5,285
	TOTAL OFFICE OF PRINC SERVICES	7,082,626.00	6,937,918.00	(144,708.00)	
	FISCAL SERVICES				
2.6610.002.187	SALARY - FINANCE OFFICER/ASSISTANT FO	50,600.00	21,982.00	(28,618.00)	
2.6610.002.211	SOCIAL SECURITY (.0765)	13,871.00	1,682.00	(12,189.00)	
2.6610.002.221	RETIREMENT (0.1469)	22,201.00	3,230.00	(18,971.00)	
2.6610.002.231	HOSPITALIZATION INSURANCE	5,192.00	5,285.00	93.00	Increase from \$5,192 to \$5,285
2.6610.003.151	SALARY - OFFICE PERSONNEL	87,680.00	87,680.00	-	Salary for Financial Services Office Support
2.6610.003.211	SOCIAL SECURITY (.0765)	6,708.00	6,708.00	-	
2.6610.003.221	RETIREMENT (0.1469)	12,477.00	12,881.00	404.00	Increase from 14.23% to 14.69%
2.6610.003.231	HOSPITALIZATION INSURANCE	36,759.00	15,855.00	(20,904.00)	
2.6610.801.311	CONTRACTS - EQUIPMENT/SOFTWARE MAINTENANCE	381,284.00	381,284.00	-	Maintenance on Central Office equipment/computer system, computer software, school software and new HRMS software.
2.6610.801.332	TRAVEL - FINANCE OFFICER/AUDITOR/OFFICE PERS	9,306.00	9,474.00	168.00	Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
2.6610.801.342	POSTAGE	66,560.00	66,560.00	-	Includes postage and State courier mail as well as other types of delivery charges.
2.6610.801.399	MISCELLANEOUS & SALES TAX	18,000.00	18,000.00	-	
2.6610.801.411	OFFICE/COMPUTER SUPPLIES	91,382.00	91,382.00	-	Includes purchases for office and computer supplies.
2.6610.801.625	FIDELITY BOND PREMIUM	5,441.00	5,441.00	-	To provide bonding for all school system employees.
2.6613.801.372	INSURANCE - VEHICLES	106,690.00	121,440.00	14,750.00	Actual cost of vehicle insurance for 2013-2014 fiscal year
2.6610.802.183	TELEPHONE - ALLOWANCE	12,960.00	19,428.00	6,468.00	Increase is due to all Cabinet members phone reimbursement

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
2.6610.802.211	SOCIAL SECURITY (.0765)	0.00	1,487.00	1,487.00	
2.6610.802.221	RETIREMENT (0.1469)	0.00	2,854.00	2,854.00	Increase from 14.23% to 14.69%
2.6610.802.341	TELEPHONE - ADMIN & COMPUTER	164,896.00	164,896.00	-	
2.6610.801.233	UNEMPLOYMENT INSURANCE	0.00	240,074.00	240,074.00	State is charging us 1% of salaries up to \$20,900 to help pay for unemployment cost as well as our obligation to pay next year's claims.
	TOTAL FISCAL SERVICES	1,092,007.00	1,277,623.00	185,616.00	
	OPERATION OF PLANT SERVICES				
2.6530.801.321	ELECTRIC SERVICE	6,765,232.00	6,765,232.00	-	
2.6530.801.322	UTILITIES (OTHER THAN ELECTRIC)	1,701,569.00	1,351,569.00	(350,000.00)	Natural gas, garbage collection, etc.
2.6530.801.421	FUEL FOR FACILITIES	1,940,780.00	1,940,780.00	-	
2.6530.802.341	TELEPHONE - SCHOOLS	1,049,042.00	1,049,042.00	-	
2.6540.802.173	SALARY - CUSTODIANS	1,624,205.00	1,384,205.00	(240,000.00)	
2.6540.802.211	SOCIAL SECURITY (.0765)	124,252.00	105,892.00	(18,360.00)	
2.6540.802.221	RETIREMENT (0.1469)	231,125.00	203,340.00	(27,785.00)	
2.6540.802.231	HOSPITALIZATION INSURANCE	271,074.00	275,930.00	4,856.00	Increase from \$5,192 to \$5,285
2.6540.802.326	INSURANCE - PROPERTY	485,068.00	650,000.00	164,932.00	Provides for insurance on buildings, furniture, and equipment.
2.6540.802.399	UNIFORM RENTAL	67,749.00	67,749.00	-	
2.6540.802.411	CUSTODIAL SUPPLIES (WAREHOUSE)	845,883.00	845,883.00	-	Provides for expendable custodial supplies.
2.6540.802.423	GAS, OIL, GREASE, ANTI-FREEZE	201,072.00	201,072.00	-	For county vehicles
2.6570.802.311	CONTRACTED SERVICES	49,933.00	49,933.00	-	
	TOTAL PLANT SERVICES	15,356,984.00	14,890,627.00	(466,357.00)	
	TRANSPORTATION SERVICES				
2.6550.056.175	TRANSPORTATION COORDINATORS	275,131.00	275,131.00	-	Salary for Transportation Coordinators
2.6550.056.171	RATE ADJUSTMENT - HANDICAP DRIVERS	43,920.00	43,920.00	-	
2.6550.056.171	SALARY - BUS DRIVERS	0.00	-	0.00	Bus driver salary adjustment
2.6550.056.211	SOCIAL SECURITY (.0765)	24,408.00	24,408.00	0.00	
2.6550.056.221	RETIREMENT (0.1469)	45,401.00	46,869.00	1,468.00	Increase from 14.23% to 14.69%
2.6550.056.231	HOSPITALIZATION INSURANCE	57,735.00	58,135.00	400.00	Increase from \$5,192 to \$5,285
2.6550.056.332	TRAVEL - TRANSPORTATION	9,961.00	10,140.00	179.00	Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
2.6550.056.349	COMMUNICATION REPEATER/LINE CHGS	69,136.00	69,136.00	-	Phones - buses
2.6550.056.399	UNIFORM RENTAL	17,959.00	17,959.00	-	
2.6550.056.411	COMPUTER & OFFICE SUPPLIES	33,574.00	33,574.00	-	Supplies for TIMS - increased bus routing
2.6550.056.423	FUEL	248,800.00	248,800.00	-	
2.6550.706.418	VEHICLE MAINTENANCE - ACTIVITY BUSES	318,599.00	318,599.00	-	Increased number of activity buses; maintenance increases on older vehicles.
	TOTAL TRANSPORTATION SERVICES	1,144,624.00	1,146,671.00	2,047.01	

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
FOOD SERVICE					
2.7200.035.151	SALARY - OFFICE PERSONNEL	37,417.00	31,836.00	(5,581.00)	Salary for Child Nutrition Office Support
2.7200.035.211	SOCIAL SECURITY (.0765)	2,863.00	2,436.00	(427.00)	
2.7200.035.221	RETIREMENT (0.1469)	5,325.00	4,677.00	(648.01)	
2.7200.035.231	HOSPITALIZATION INSURANCE	5,192.00	5,285.00	93.00	Increase from \$5,192 to \$5,285
	TOTAL FOOD SERVICE	50,797.00	44,234.00	(6,563.00)	
MAINTENANCE OF PLANT SERVICES					
2.6520.615.151	SALARY - PRINT SHOP	29,620.00	33,084.00	3,464.00	Salary for Print Shop Clerical
2.6520.615.175	SALARY - PRINT SHOP	139,325.00	139,325.00	(0.00)	
2.6520.615.211	SOCIAL SECURITY (.0765)	12,925.00	13,190.00	265.00	
2.6520.615.221	RETIREMENT (0.1469)	24,041.00	25,327.00	1,286.01	Increase from 14.23% to 14.69%
2.6520.615.231	HOSPITALIZATION INSURANCE	15,732.00	15,855.00	123.00	Increase from \$5,192 to \$5,285
2.6580.802.151	SALARY - OFFICE PERSONNEL	62,388.00	99,792.00	37,404.00	Salary for Facility Services Office Personnel
2.6580.802.175	SALARY - MAINTENANCE	2,469,172.00	2,518,498.00	49,326.00	Salary for Maintenance employees
2.6580.802.199	OVERTIME - MAINTENANCE	44,355.00	44,355.00	-	
2.6580.802.211	SOCIAL SECURITY (.0765)	197,058.00	203,693.00	6,635.00	
2.6580.802.221	RETIREMENT (0.1469)	366,553.00	391,143.00	24,590.00	Increase from 14.23% to 14.69%
2.6580.802.231	HOSPITALIZATION INSURANCE	365,985.00	380,468.00	14,483.00	Increase from \$5,192 to \$5,285
2.6580.802.311	CONTRACTED MAINTENANCE	510,463.00	510,463.00	-	
2.6580.802.327	EQUIPMENT REPAIRS/RENTAL	260,289.00	260,289.00	-	
2.6580.802.327.000.510	MOBILE UNIT RENT/SETUP	833,236.00	833,236.00	-	Covers return freight, ramps, concrete, wiring, walkways, rentals, etc.
2.6580.802.332	TRAVEL - MAINTENANCE	8,378.00	8,529.00	151.00	Travel is reimbursed at the current IRS rate. Increase due to IRS rate increase
2.6580.802.411	MISCELLANEOUS SUPPLY PURCHASES	23,750.00	23,750.00	-	Mower damages, etc.
2.6580.802.412	UNIFORM RENTAL	43,531.00	43,531.00	-	
2.6580.802.329	FACILITY REPAIR AND MATERIAL	1,394,512.00	1,394,512.00	-	
2.6580.802.422	VEHICLE MAINTENANCE	142,542.00	142,542.00	-	
2.6580.802.345	INSPECT. FEES/PERMITS/ALARM MONITORS	44,910.00	44,910.00	-	
	TOTAL MAINT OF PLANT SERVICES	6,988,765.00	7,126,492.00	137,727.00	
PUBLIC & INTERNAL AFFAIRS					
2.6950.003.151	SALARY - OFFICE PERSONNEL	167,644.00	167,644.00	0.00	
2.6950.003.211	SOCIAL SECURITY (.0765)	12,825.00	12,825.00	0.00	
2.6950.003.221	RETIREMENT (0.1469)	23,856.00	24,627.00	771.00	Increase from 14.23% to 14.69%
2.6950.003.231	HOSPITALIZATION INSURANCE	26,168.00	26,637.00	469.00	Increase from \$5,192 to \$5,285 and new position
2.6950.801.311.000.802	CONTRACTS	2,000.00	2,000.00	-	
2.6950.801.332.000.801	TRAVEL - ENNIS	1,625.00	1,654.00	29.00	Travel is reimbursed at the current IRS rate. Increase is due to IRS rate increase.
2.6950.801.332.000.802	TRAVEL - SUPV. & OFFICE PERSONNEL	1,188.00	1,209.00	21.00	Travel is reimbursed at the current IRS rate. Increase is due to IRS rate increase.

		Budget 2012-2013	Proposed Budget 2013-2014	Difference	Comments
2.6950.801.351.000.802	ADVERTISING	2,500.00	2,500.00	-	
2.6950.801.361.000.802	PRINTING	5,700.00	5,700.00	-	
2.6950.801.411.000.801	SUPPLIES - ENNIS	22,810.00	22,810.00	-	Provides supplies for activities such as TOY/POY, NC Symphony, Showcase of Stars, Retirees Luncheon, Volunteer of the Year, Student Leaders, New Teachers, cards, etc.
2.6950.801.411.000.802	SUPPLIES - PIO	28,670.00	28,670.00	-	
	TOTAL PUBLIC & INTERNAL AFFAIRS	294,986.00	296,276.00	1,290.00	
	STAFF SERVICES				
2.6620.002.113	SALARY - ADMINISTRATION	427,645.00	427,645.00	0.00	Salary for Administration employees
2.6621.002.187	SALARY - ASST. SUPERINTENDENT	39,170.00	0.00	(39,170.00)	
2.6620.002.211	SOCIAL SECURITY (.0765)	35,712.00	32,715.00	(2,996.99)	
2.6620.002.221	RETIREMENT (0.1469)	66,428.00	62,822.00	(3,605.99)	Increase from 14.23% to 14.69%
2.6620.002.231	HOSPITALIZATION INSURANCE	42,003.00	31,710.00	(10,293.00)	
2.6621.003.151	SALARY - OFFICE PERSONNEL	218,918.00	218,918.00	0.00	Salary for Human Resources office personnel; 1% proposed raise
2.6621.003.211	SOCIAL SECURITY (.0765)	16,748.00	16,748.00	0.00	
2.6621.003.221	RETIREMENT (0.1469)	31,153.00	32,160.00	1,007.00	Increase from 14.23% to 14.69%
2.6621.003.231	HOSPITALIZATION INSURANCE	42,003.00	42,756.00	753.00	Increase from \$5,192 to \$5,285
2.6621.801.311.000.700	CONTRACTED SERVICES	40,000.00	40,000.00	-	Covers expense of employee drug testing
2.6621.801.313.000.700	ADVERTISING - PERSONNEL	1,000.00	1,000.00	-	Covers expense for advertising for Human Resources
2.6621.801.332.000.700	TRAVEL - RECRUITMENT	7,000.00	7,126.00	126.00	Travel is reimbursed at the current IRS rate. Increase is due to IRS rate increase.
2.6621.801.332.000.701	TRAVEL - OFFICE PERSONNEL	3,000.00	3,054.00	54.00	Travel is reimbursed at the current IRS rate. Increase is due to IRS rate increase.
2.6621.801.399.000.700	REQUIRED EMPLOYEE TESTING	94,300.00	94,300.00	-	Covers expense of background checks
2.6621.801.411.000.700	HR SUPPLIES	4,600.00	4,600.00	-	
	TOTAL STAFF SERVICES	1,069,680.00	1,015,554.00	(54,126.00)	
	OTHER BENEFITS				
2.5920.009.211	SOCIAL SECURITY (.0765)	3,128.00	3,128.00	-	
2.5920.009.221	RETIREMENT (0.1469)	5,817.00	5,817.00	-	
2.5920.009.299	EMPLOYEE BENEFIT PACKAGE	31,014.00	31,014.00	-	
2.5920.009.184	LONGEVITY	40,878.00	40,878.00	-	Costs for instructional employees
2.6910.009.211	SOCIAL SECURITY (.0765)	15,000.00	15,000.00	-	
2.6910.009.221	RETIREMENT (0.1469)	10,000.00	10,000.00	-	
2.6910.801.232	WORKERS COMPENSATION	600,000.00	1,167,515.00	567,515.00	Worker's Compensation costs for all locally funded employees.
2.6920.009.184	LONGEVITY	187,617.00	187,617.00	-	Costs for support service employees
2.6920.009.188	ANNUAL LEAVE	57,899.00	57,899.00	-	
2.6920.009.189	SHORT-TERM DISABILITY PLAN	26,447.00	26,447.00	-	Provides 50% funding for a 6-month period for any locally paid personnel
2.6920.009.211	SOCIAL SECURITY (.0765)	\$20,806.00	20,806.00	-	
2.6920.009.221	RETIREMENT (0.1459)	38,701.00	38,701.00	-	
	TOTAL OTHER BENEFITS	1,037,307.00	1,604,822.00	567,515.00	
	GRAND TOTAL CURRENT EXPENDITURES	60,066,746.00	61,538,266.00	1,471,520.00	

Capital Outlay Budget 2013-2014

Revenues		Budget 2012-2013	Proposed Budget 2013-2014	Difference
4-4910	Fund Balance	2,500,000.00	2,041,328.00	(458,672.00)
4-4110	County	-	400,000.00	400,000.00
4-4840	Insurance Proceeds	-	81,442.00	81,442.00
	Total Revenue	2,500,000.00	2,522,770.00	22,770.00

Expenditures

Category I - Building/Sites

4-9105-055-532	Alterations & Additions	67,573.00	67,573.00	-
4-9105-055-531-401	Hazardous Waste Disposal	48,000.00	48,000.00	-
4-9105-055-532-402	Asbestos Removal	50,000.00	50,000.00	-
4-9105-055-532-417	Handicapped Access Modifications	20,000.00	20,000.00	-
4-9105-055-532-418	Contracted Alterations	65,000.00	65,000.00	-
4-9105-055-532-463	Fire & Safety Compliance	75,000.00	75,000.00	-
4-9105-055-532-473	Facility Improvement Projects	385,000.00	385,000.00	-
	HVAC - Wilson's Mills Elementary	-	220,000.00	220,000.00
	Roof - Clayton High	-	50,000.00	50,000.00
	Roof - Smithfield-Selma High Art Shop	-	115,000.00	115,000.00
	Parking Lot - McGee's Crossroads Middle	-	148,555.00	148,555.00
	Auditorium Roof - North Johnston High	-	83,000.00	83,000.00
	Roof - West Clayton Elementary	-	264,000.00	264,000.00
	Total Category I	710,573.00	1,591,128.00	880,555.00

		Budget 2012-2013	Proposed Budget 2013-2014	Difference
	Category II - Furniture & Equipment			
	Equipment & Furniture - New High Schools	250,000.00	-	(250,000.00)
4-9201-055-461	Equipment & Furniture	25,000.00	25,000.00	-
4-9201-055-461	School Equipment	302,500.00	275,000.00	(27,500.00)
4-9201-055-462-424	PowerSchool Hardware & Software	30,000.00	30,000.00	-
4-9201-055-461-425	Cafeteria Furniture	90,000.00	-	(90,000.00)
4-9201-055-461-426	Classroom & Office Furniture	125,000.00	125,000.00	-
4-9201-055-461-250	AG Equipment	30,000.00	-	(30,000.00)
4-9201-055-461-433	Athletic Equipment	100,000.00	125,000.00	25,000.00
4-9201-055-461-439	Vocational Equipment	100,000.00	-	(100,000.00)
4-9201-055-461-475	School Equipment	400,000.00	-	(400,000.00)
4-9201-055-461-200	Band Equipment	70,200.00	70,200.00	-
4-9201-055-461-427	Transportation Equipment	75,000.00	-	(75,000.00)
				-
	Total Category II	1,597,700.00	650,200.00	(947,500.00)
	Category III - Vehicles			
4-9301-055-551-457	Activity Buses	191,727.00	200,000.00	8,273.00
4-9301-055-551	Vehicles	-	81,442.00	81,442.00
	Total Category III	191,727.00	281,442.00	89,715.00
	Grand Total	2,500,000.00	2,522,770.00	22,770.00

8/28/2013