

JOHNSTON COUNTY
BOARD OF EDUCATION

2014 - 2015



LOCAL FUNDS

FINAL BUDGET

*Current Expense

*Capital Outlay

September 9, 2014

CURRENT EXPENSE BUDGET					
2014-2015					
08/29/14	REVENUES	Budget	Proposed	Difference	Comments
2:12 p.m.		2013-2014	Budget 2014-2015		
2.4110.000.000	COUNTY APPROPRIATION	52,000,000.00	52,150,000.00	150,000.00	
2.4240.000.000	FEES CHARGED - CHILD CARE	0.00	0.00	0.00	
2.4410.000.000	FINES & FORFEITURES	710,000.00	710,000.00	0.00	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	15,000.00	(15,000.00)	Estimate based on current earnings and rates
2.4910.000.000	FUND BALANCE APPROPRIATED	8,798,266.00	8,175,893.00	(622,373.00)	
	TOTAL REVENUES	61,538,266.00	61,050,893.00	(487,373.00)	
	REGULAR INSTRUCTION				
2.5110.001.121	SALARY - TEACHER	4,808,330.00	4,575,674.00	(232,656.00)	5.56% average raise; decrease due to reallocating of funds
2.5110.001.123.004	ROTC TEACHERS	154,505.00	165,321.00	10,816.00	Salary for ROTC teachers; 5.56% average raise
2.5110.001.121.005	EXTENDED EMPLOYMENT	82,941.00	82,941.00	0.00	
2.5110.001.181	SUPPLEMENT - TEACHERS	10,373,962.00	10,185,181.00	(188,781.00)	Teacher supplements are based on experience: 0-8 yrs = 8.5% x Cert. Salary; 9-16 yrs = 9.5% x Cert. Salary; 17-24 yrs = 10.5% x Cert. Salary; 25+ yrs = 11.5% x Cert. Salary.
2.5110.001.181.000.221	SUPPLEMENT - BAND DIRECTORS	82,772.00	85,256.00	2,484.00	Supplements are based on a sliding scale depending on experience + 3%.
2.5110.001.181.000.620	SUPPLEMENT - COACHES	1,107,222.00	1,140,439.00	33,217.00	Supplements are based on a sliding scale based on experience & position
2.5110.001.211	SOCIAL SECURITY (.0765)	1,270,645.00	1,241,964.00	(28,681.00)	Decrease due to reallocating of funds
2.5110.001.221	RETIREMENT (0.1521)	2,439,970.00	2,469,315.00	29,345.00	Rate increase from 14.69% to 15.21% and raises
2.5110.001.231	HOSPITALIZATION	592,926.00	604,785.00	11,859.00	Rate increase from \$5,285 to \$5,378
2.5110.001.332	TRAVEL - TEACHERS	131,848.00	131,848.00	0.00	Schools receive the following allotments: 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	0.00	
2.5110.003.211	SOCIAL SECURITY (.0765)	3,782.00	3,782.00	0.00	
2.5110.003.221	RETIREMENT (0.1521)	7,262.00	7,262.00	0.00	

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
2.5110.027.142	SALARY - TEACHER ASSISTANTS	47,785.00	48,785.00	1,000.00	Salary for 2 TA's ; \$500 raises
2.5110.027.211	SOCIAL SECURITY (.0765)	3,656.00	3,733.00	77.00	Increase due to raises
2.5110.027.221	RETIREMENT (0.1521)	7,020.00	7,421.00	401.00	Rate increase from 14.69% to 15.21% and raises
2.5110.027.231	HOSPITALIZATION INSURANCE	10,570.00	10,756.00	186.00	Rate increase from \$5,285 to \$5,378
2.5110.036.311.000.400	CONTRACTED SERVICES	1,079,473.00	1,079,473.00	0.00	Funds for Charter School students
2.5110.061.314	PRINTING & BINDING	113,620.00	113,620.00	0.00	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	0.00	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	0.00	Funds allocated based on ADM (\$15.07/ student)
2.5110.061.411.000.201	BLOCK GRANT - CURRICULUM & INSTRUCTION	47,500.00	47,500.00	0.00	Grant monies for Curriculum & Instruction use
2.5110.061.411.000.205	SAT MATERIALS	4,513.00	4,513.00	0.00	
2.5110.061.411.000.400	TEACHER MATERIALS	24,402.00	24,402.00	0.00	Purchase of receipt books for all teachers.
2.5110.061.413.000.207	TEXTBOOKS	237,500.00	237,500.00	0.00	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	0.00	
2.5330.068.411.380	INSTRUCTIONAL SUPPLIES - SOUTH CAMPUS HIGH	11,620.00	11,620.00	0.00	Funds allocated based on ADM
2.5330.068.411.381	INSTRUCTIONAL SUPPLIES - SOUTH CAMPUS MIDDLE	11,620.00	11,620.00	0.00	Funds allocated based on ADM
2.5210.032.411.000.233	VOCATIONAL REHABILITATION	42,000.00	42,000.00	0.00	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	0.00	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	0.00	
2.5260.061.411.000.259	ADVANCED PLACEMENT TESTING	48,338.00	48,338.00	0.00	
2.5501.061.379.000	ATHLETIC INSURANCE	42,214.00	42,214.00	0.00	High schools = \$10/student; Middle schools = \$5.25/student
2.5501.061.411.000.600	ATHLETIC SUPPLIES	85,610.00	85,610.00	0.00	
2.5501.001.153	SALARY ATHELETIC DIRECTOR	80,000.00	80,500.00	500.00	Increase due to \$500 raise
2.5501.001.211	SOCIAL SECURITY (.0765)	6,120.00	6,159.00	39.00	Increase due to \$500 raise
2.5501.001.221	RETIREMENT (0.1521)	11,752.00	12,245.00	493.00	Rate increase from 14.69% to 15.21% and raises
2.5501.001.231	HOSPITALIZATION	5,285.00	5,378.00	93.00	Rate increase from \$5,285 to \$5,378
2.5840.061.411.000.608	DENTAL /HEALTH SUPPLIES	50,323.00	50,323.00	0.00	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	0.00	Provides miscellaneous health supplies for school nurses.
2.5870.028.312.000.200	STAFF DEVELOPMENT	146,966.00	146,966.00	0.00	Covers Staff Development expenses for various departments;
	TOTAL REGULAR INSTRUCTION	24,053,615.00	23,694,007.00	(359,608.00)	
	VOC ED (PRODUCTION WORK)				
2.5120.014.411	PRODUCTION WORK	100,000.00	100,000.00	0.00	Vocational Education Projects
	TOTAL VOC ED PRODUCTION	100,000.00	100,000.00	0.00	

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
	SPECIAL OLYMPICS				
2.5210.032.411.000.230	SUPPLIES - SPECIAL OLYMPICS	2,400.00	2,400.00	0.00	
	TOTAL SPECIAL OLYMPICS	2,400.00	2,400.00	0.00	
	TOTAL INSTRUCTION	24,156,015.00	23,796,407.00	(359,608.00)	
	ATTENDANCE-SOCIAL WORK				
2.5820.007.332.000.613	TRAVEL - SOCIAL WORKER	10,691.00	10,691.00	0.00	Covers travel expense from one school to another to provide student assistance & to complete casework; Travel is reimbursed at the current IRS rate.
2.5830.007.121	EXTENDED EMPLOYMENT - GUIDANCE	88,536.00	88,536.00	0.00	2 months extended employment for School Counselor at each high school
2.5830.007.211	SOCIAL SECURITY (.0765)	6,773.00	6,773.00	0.00	
2.5830.007.221	RETIREMENT (0.1521)	13,006.00	13,467.00	461.00	Rate increase from 14.69% to 15.21% and raises
2.5840.007.332.000.611	TRAVEL - NURSES	9,311.00	9,311.00	0.00	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 ATTENDANCE - SOCIAL WORK	128,317.00	128,778.00	461.00	
	PSYCHOLOGICAL SERVICES				
2.5210.007.133	SALARY - PSYCHOLOGISTS	21,894.00	21,894.00	0.00	
2.5210.007.211	SOCIAL SECURITY (.0765)	1,675.00	1,675.00	0.00	
2.5210.007.221	RETIREMENT (0.1521)	3,217.00	3,331.00	114.00	Rate increase from 14.69% to 15.21% and raises
2.5210.007.332.000.230	TRAVEL - PSYCHOLOGISTS	6,965.00	6,965.00	0.00	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	33,751.00	33,865.00	114.00	
	INSTRUCTIONAL SUPPORT				
2.6110.002.113	SALARY - SUPERVISORS	489,570.00	494,466.00	4,896.00	Salary for Instructional Supervisors; Increase due to \$500 raise
2.6110.002.211	SOCIAL SECURITY (.0765)	37,453.00	37,827.00	374.00	Increase due to \$500 raise
2.6110.002.221	RETIREMENT (0.1521)	71,918.00	75,209.00	3,291.00	Rate increase from 14.69% to 15.21% and raises
2.6110.002.231	HOSPITALIZATION	47,565.00	49,284.00	1,719.00	Rate increase from \$5,285 to \$5,378
2.6110.003.151	SALARY - OFFICE PERSONNEL	143,775.00	147,010.00	3,235.00	Salary for Instructional Office Support; Increase due to \$500 raise
2.6110.003.151.000.200	SALARY - SUMMER TEXTBOOK PERSONNEL	9,830.00	9,830.00	0.00	
2.6110.003.183	SALARY - BONUS CLASSIFIED	665,503.00	665,503.00	0.00	Bonus for 10+ yrs JCS service and a one time bonus of \$300
2.6110.003.211	SOCIAL SECURITY (.0765)	62,662.00	62,910.00	248.00	Increase due to raises
2.6110.003.221	RETIREMENT (0.1521)	120,327.00	125,079.00	4,752.00	Rate increase from 14.69% to 15.21% and raises
2.6110.003.231	HOSPITALIZATION	65,956.00	68,340.00	2,384.00	Rate increase from \$5,285 to \$5,378
2.6110.801.332	TRAVEL - INSTRUCTIONAL SUPERVISORS	27,692.00	27,692.00	0.00	Covers travel expense for Instructional Supervisors; Travel is reimbursed at the current IRS rate.

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
2-6400-608-152	TECHNOLOGY SALARIES		556,556.00	556,556.00	Race to the Top grant expiring. This is budgeting 12 positions.
2-6400-608-211	SOCIAL SECURITY (.0765)		42,577.00	42,577.00	Increase due to Race to the Top grant expiring
2-6400-608-221	RETIREMENT (.1521)		84,653.00	84,653.00	Increase due to Race to the Top grant expiring
2-6400-608-231	HOSPITALIZATION		64,536.00	64,536.00	Increase due to Race to the Top grant expiring
2.6110.801.332.000.247	TRAVEL - INSTRUCTIONAL OFFICE SUPPORT	2,051.00	2,051.00	0.00	Covers travel expense for Instructional Office Support; Travel is reimbursed at the current IRS rate.
	TOTAL INSTRUCTIONAL SUPPORT	1,744,302.00	2,513,523.00	769,221.00	
	MEDIA SERVICES				
2.6860.608.411.000.950	AV/COMPUTER REPAIRS	118,372.00	118,372.00	0.00	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	0.00	Materials and supplies to assist schools in audio visual needs.
2.6860.608.332	AV/TRAVEL	17,363.00	17,363.00	0.00	Covers travel expense for AV Specialists; Travel is reimbursed at the current IRS rate.
	TOTAL MEDIA SERVICES	148,547.00	148,547.00	0.00	
	BOARD OF EDUCATION SERVICES				
2.5210.032.371.000.214	INSURANCE - EXCEPTIONAL CHILDREN	6,236.00	6,236.00	0.00	Provides insurance coverage for self-contained Exceptional Children classes.
2.6910.801.113	SALARY- BOARD CHAIRMAN	6,750.00	6,750.00	0.00	Salary is figured on \$524.67/month x 12 months
2.6910.801.311	SALARY - BOARD MEMBERS	29,857.00	29,857.00	0.00	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	0.00	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	0.00	Travel is reimbursed at the current IRS rate.
2.6910.801.332.000.101	TRAVEL - BOARD ALLOWANCE	43,582.00	43,582.00	0.00	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	0.00	School system memberships such as NCSBA, etc.
2.6613.801.371	NCSBA TRUST	213,291.00	213,291.00	0.00	Liability pool for school system.
2.6920.801.311	ATTORNEY FEES	270,500.00	270,500.00	0.00	
2.6930.801.313.000.007	AUDITING FEES	65,000.00	65,000.00	0.00	Includes contract fee and allows for individual school audits.
	TOTAL BOARD SERVICES	766,563.00	766,563.00	0.00	
	EXECUTIVE ADMIN SERVICES				
2.6941.002.181	SALARY - SUPERINTENDENT - LOCAL PORTION	102,319.00	102,819.00	500.00	Local portion of superintendent salary; projected 3% raise
2.6941.002.311	CONTRACTED SERVICES	8,652.00	8,652.00	0.00	
2.6941.003.151	SALARY OFFICE PERSONNEL (EXEC ADMIN)	33,355.00	33,855.00	500.00	Salary for Executive Admin. Office Support; \$500 raise
2.6941.003.211	SOCIAL SECURITY (.0765)	2,552.00	2,590.00	38.00	Increase due to \$500 raise
2.6941.003.221	RETIREMENT (0.1521)	4,900.00	5,150.00	250.00	Rate increase from 14.69% to 15.21% and raises
2.6941.801.332	TRAVEL - SUPERINTENDENT	22,809.00	22,809.00	0.00	Includes travel allowance and other travel; Travel is reimbursed at the current IRS rate.
2.6941.003.231	HOSPITALIZATION	5,285.00	5,378.00	93.00	Rate increase from \$5,285 to \$5,378
2.6941.002.187	SALARY - MISC.	2,146.00	2,146.00	0.00	
2.6941.002.211	SOCIAL SECURITY (.0765)	8,000.00	8,000.00	0.00	
2.6941.002.221	RETIREMENT (0.1521)	15,000.00	15,000.00	0.00	
2.6941.801.332.000.100	TRAVEL - ASSOC/ASST SUPTS	15,536.00	15,536.00	0.00	Travel is reimbursed at the current IRS rate.

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
	TOTAL EXEC ADMIN SERVICES	220,554.00	221,934.00	1,381.00	
	OFFICE OF THE PRINCIPAL SERVICES				
2.5401.003.151	SALARY - OFFICE PERSONNEL	2,194,769.00	1,760,613.00	(434,156.00)	Decrease due to reallocating of funds
2.5401.003.211	SOCIAL SECURITY (.0765)	167,900.00	134,687.00	(33,213.00)	Decrease due to reallocating of funds
2.5401.003.221	RETIREMENT (0.1521)	322,412.00	267,790.00	(54,622.00)	Rate increase from 14.69% to 15.21% and raises
2.5401.003.231	HOSPITALIZATION	496,526.00	514,471.00	17,945.00	Rate increase from \$5,285 to \$5,378
2.5401.005.181	SUPPLEMENT - PRINCIPALS	599,874.00	854,871.00	254,997.00	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	170,855.00	4,976.00	Increase due to raises
2.5402.005.221	RETIREMENT (0.1521)	318,530.00	339,699.00	21,169.00	Rate increase from 14.69% to 15.21% and raises
2.5401.801.332	TRAVEL - PRINCIPALS/ASST PRINC/OFFICE SUPPORT	166,678.00	166,678.00	0.00	Formula: High schools =\$4,035; Middle/Elem/=\$3,227 Elem. Schools =\$2,153; Travel reimbursed at current IRS rate
2.5402.005.116	SALARY - ASSISTANT PRINCIPALS	1,692,050.00	1,742,812.00	50,762.00	Increase due to raises
2.5402.005.181	SUPPLEMENT - ASSISTANT PRINCIPALS	476,290.00	490,579.00	14,289.00	10.5% Elementary; 11.5% Middle ; 12.5% High
2.5401.005.211	SOCIAL SECURITY (.0765)	45,891.00	65,398.00	19,507.00	Increase due to raises
2.5401.005.221	RETIREMENT (0.1521)	88,122.00	130,026.00	41,904.00	Rate increase from 14.69% to 15.21% and raises
2.5402.005.231	HOSPITALIZATION	202,997.00	210,334.00	7,337.00	Rate increase from \$5,285 to \$5,378
	TOTAL OFFICE OF PRINC SERVICES	6,937,918.00	6,848,813.00	(89,105.00)	
	FISCAL SERVICES				
2.6610.002.187	SALARY - FINANCE OFFICER/ASSISTANT FO	21,982.00	22,482.00	500.00	Increase due to \$500 raise
2.6610.002.211	SOCIAL SECURITY (.0765)	1,682.00	1,720.00	38.00	Increase due to \$500 raise
2.6610.002.221	RETIREMENT (0.1521)	3,230.00	3,420.00	190.00	Rate increase from 14.69% to 15.21% and raises
2.6610.002.231	HOSPITALIZATION	5,285.00	5,378.00	93.00	Rate Increase from \$5,285 to \$5,378
2.6610.003.151	SALARY - OFFICE PERSONNEL	87,680.00	88,680.00	1,000.00	Salary for Financial Services Office Support; projected \$500 raise
2.6610.003.211	SOCIAL SECURITY (.0765)	6,708.00	6,785.00	77.00	Increase due to raises
2.6610.003.221	RETIREMENT (0.1521)	12,881.00	13,489.00	608.00	Rate increase from 14.69% to 15.21% and raises
2.6610.003.231	HOSPITALIZATION	15,855.00	16,134.00	279.00	Increase from \$5,285 to \$5,378
2.6610.801.311	CONTRACTS - EQUIPMENT/SOFTWARE MAINTENANCE	381,284.00	381,284.00	0.00	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	9,474.00	9,474.00	0.00	Travel is reimbursed at the current IRS rate.
2.6610.801.342	POSTAGE	66,560.00	66,560.00	0.00	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	0.00	
2.6610.801.411	OFFICE/COMPUTER SUPPLIES	91,382.00	91,382.00	0.00	Includes purchases for office and computer supplies.
2.6610.801.375	FIDELITY BOND PREMIUM	5,441.00	5,441.00	0.00	To provide bonding for all school system employees.
2.6613.801.372	INSURANCE - VEHICLES	121,440.00	135,364.00	13,924.00	Actual cost of vehicle insurance for 2013-2014 fiscal year
2.6610.802.183	TELEPHONE - ALLOWANCE	19,428.00	19,428.00	0.00	

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2.6610.802.211	SOCIAL SECURITY (.0765)	1,487.00	1,487.00	0.00	
2.6610.802.221	RETIREMENT (0.1521)	2,854.00	2,955.00	101.00	
2.6610.802.341	TELEPHONE - ADMIN & COMPUTER	164,896.00	164,896.00	0.00	
2.6610.801.233	UNEMPLOYMENT INSURANCE	240,074.00	240,074.00	0.00	State is charging us 1% of salaries up to \$21,400 to help pay for unemployment cost as well as our obligation to pay next year's claims.
	TOTAL FISCAL SERVICES	1,277,623.00	1,294,433.00	16,810.00	
	OPERATION OF PLANT SERVICES				
2.6530.801.321	ELECTRIC SERVICE	6,765,232.00	6,765,232.00	0.00	
2.6530.801.322	UTILITIES (OTHER THAN ELECTRIC)	1,351,569.00	1,351,569.00	0.00	Natural gas, garbage collection, etc.
2.6530.801.421	FUEL FOR FACILITIES	1,940,780.00	1,940,780.00	0.00	
2.6530.802.341	TELEPHONE - SCHOOLS	1,049,042.00	1,049,042.00	0.00	
2.6540.802.173	SALARY - CUSTODIANS	1,384,205.00	925,732.00	(458,473.00)	Decrease due to reallocating of funds
2.6540.802.211	SOCIAL SECURITY (.0765)	105,892.00	70,819.00	(35,073.00)	Decrease due to reallocating of funds
2.6540.802.221	RETIREMENT (0.1521)	203,340.00	140,804.00	(62,536.00)	Decrease due to reallocating of funds
2.6540.802.231	HOSPITALIZATION	275,930.00	280,786.00	4,856.00	Rate increase from \$5,285 to \$5,378
2.6540.802.326	INSURANCE - PROPERTY	650,000.00	481,184.00	(168,816.00)	Provides for insurance on buildings, furniture, and equipment; Decrease in premium
2.6540.802.399	UNIFORM RENTAL	67,749.00	67,749.00	0.00	
2.6540.802.411	CUSTODIAL SUPPLIES (WAREHOUSE)	845,883.00	845,883.00	0.00	Provides for expendable custodial supplies.
2.6540.802.423	GAS, OIL, GREASE, ANTI-FREEZE	201,072.00	201,072.00	0.00	For county vehicles
2.6570.802.311	CONTRACTED SERVICES	49,933.00	49,933.00	0.00	
	TOTAL PLANT SERVICES	14,890,627.00	14,170,585.00	(720,042.00)	
	TRANSPORTATION SERVICES				
2.6550.056.175	TRANSPORTATION COORDINATORS	275,131.00	280,631.00	5,500.00	Salary for Transportation Coordinators; \$500 raise
2.6550.056.171	RATE ADJUSTMENT - HANDICAP DRIVERS	43,920.00	43,920.00	0.00	
2.6550.056.171	SALARY - BUS DRIVERS	-			
2.6550.056.211	SOCIAL SECURITY (.0765)	24,408.00	24,829.00	421.00	Increase due to \$500 raise
2.6550.056.221	RETIREMENT (0.1521)	46,869.00	49,365.00	2,496.00	Rate increase from 14.69% to 15.21% and raises
2.6550.056.231	HOSPITALIZATION	58,135.00	59,158.00	1,023.00	Rate increase from \$5,285 to \$5,378
2.6550.056.332	TRAVEL - TRANSPORTATION	10,140.00	10,140.00	0.00	Travel is reimbursed at the current IRS rate.
2.6550.056.341	COMMUNICATION REPEATER/LINE CHGS	69,136.00	69,136.00	0.00	Phones - buses
2.6550.056.311	UNIFORM RENTAL	17,959.00	17,959.00	0.00	
2.6550.056.411	COMPUTER & OFFICE SUPPLIES	33,574.00	33,574.00	0.00	Supplies for TIMS - increased bus routing
2.6550.056.423	FUEL	248,800.00	248,800.00	0.00	
2.6550.706.418	VEHICLE MAINTENANCE - ACTIVITY BUSES	318,599.00	318,599.00	0.00	Increased number of activity buses; maintenance increases on older vehicles.
	TOTAL TRANSPORTATION SERVICES	1,146,671.00	1,156,111.00	9,440.00	

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
	FOOD SERVICE				
2.7200.035.151	SALARY - OFFICE PERSONNEL	31,836.00	32,336.00	500.00	Salary for Child Nutrition Office Support; \$500 raise
2.7200.035.211	SOCIAL SECURITY (.0765)	2,436.00	2,474.00	38.00	Increase due to \$500 raise
2.7200.035.221	RETIREMENT (0.1521)	4,677.00	4,919.00	242.00	Rate increase from 14.69% to 15.21% and raises
2.7200.035.231	HOSPITALIZATION	5,285.00	5,378.00	93.00	Rate increase from \$5,285 to \$5,378
	TOTAL FOOD SERVICE	44,234.00	45,107.00	873.00	
	MAINTENANCE OF PLANT SERVICES				
2.6520.615.151	SALARY - PRINT SHOP	33,084.00	33,584.00	500.00	Salary for Print Shop Clerical; increase due to \$500 raise
2.6520.615.175	SALARY - PRINT SHOP	139,325.00	140,325.00	1,000.00	Salary for Print and video production; \$500 raise
2.6520.615.211	SOCIAL SECURITY (.0765)	13,190.00	13,305.00	115.00	
2.6520.615.221	RETIREMENT (0.1521)	25,327.00	26,452.00	1,125.00	Rate increase from 14.69% to 15.21% and raises
2.6520.615.231	HOSPITALIZATION	15,855.00	16,134.00	279.00	Rate increase from \$5,285 to \$5,378
2.6580.802.151	SALARY - OFFICE PERSONNEL	99,792.00	101,292.00	1,500.00	Salary for Facility Services Office Personnel; \$500 raise
2.6580.802.175	SALARY - MAINTENANCE	2,518,498.00	2,558,498.00	40,000.00	Salary for Maintenance employees and \$500 raise
2.6580.802.199	OVERTIME - MAINTENANCE	44,355.00	44,355.00	0.00	
2.6580.802.211	SOCIAL SECURITY (.0765)	203,693.00	206,868.00	3,175.00	Increase due to raises
2.6580.802.221	RETIREMENT (0.1521)	391,143.00	411,301.00	20,158.00	Rate increase from 14.69% to 15.21% and raises
2.6580.802.231	HOSPITALIZATION	380,468.00	387,216.00	6,748.00	Rate increase from \$5,285 to \$5,378
2.6580.802.311	CONTRACTED MAINTENANCE	510,463.00	510,463.00	0.00	
2.6580.802.327	EQUIPMENT REPAIRS/RENTAL	260,289.00	260,289.00	0.00	
2.6580.802.327.000.510	MOBILE UNIT RENT/SETUP	833,236.00	833,236.00	0.00	Covers return freight, ramps, concrete, wiring, walkways, rentals, etc.
2.6580.802.332	TRAVEL - MAINTENANCE	8,529.00	8,529.00	0.00	Travel is reimbursed at the current IRS rate.
2.6580.802.411	MISCELLANEOUS SUPPLY PURCHASES	23,750.00	23,750.00	0.00	Mower damages, etc.
2.6580.802.412	UNIFORM RENTAL	43,531.00	43,531.00	0.00	
2.6580.802.329	FACILITY REPAIR AND MATERIAL	1,394,512.00	1,394,512.00	0.00	
2.6580.802.422	VEHICLE MAINTENANCE	142,542.00	142,542.00	0.00	
2.6580.802.345	INSPECT. FEES/PERMITS/ALARM MONITORS	44,910.00	44,910.00	0.00	
	TOTAL MAINT OF PLANT SERVICES	7,126,492.00	7,201,092.00	74,600.00	
	PUBLIC & INTERNAL AFFAIRS				
2.6950.003.151	SALARY - OFFICE PERSONNEL	167,644.00	169,144.00	1,500.00	Increase due to \$500 raise
2.6950.003.211	SOCIAL SECURITY (.0765)	12,825.00	12,940.00	115.00	Increase due to \$500 raise
2.6950.003.221	RETIREMENT (0.1521)	24,627.00	25,727.00	1,100.00	Rate increase from 14.69% to 15.21% and raises
2.6950.003.231	HOSPITALIZATION	26,637.00	27,106.00	469.00	Rate increase from \$5,285 to \$5,378
2.6950.801.311.000.802	CONTRACTS	2,000.00	2,000.00	0.00	
2.6950.801.332.000.801	TRAVEL - ENNIS	1,654.00	1,654.00	0.00	Travel is reimbursed at the current IRS rate.
2.6950.801.332.000.802	TRAVEL - SUPV. & OFFICE PERSONNEL	1,209.00	1,209.00	0.00	Travel is reimbursed at the current IRS rate.

		Budget 2013-2014	Proposed Budget 2014-2015	Difference	Comments
2.6950.801.351.000.802	ADVERTISING	2,500.00	2,500.00	0.00	
2.6950.801.314.000.802	PRINTING	5,700.00	5,700.00	0.00	
2.6950.801.411.000.801	SUPPLIES - ENNIS	22,810.00	22,810.00	0.00	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	0.00	
	TOTAL PUBLIC & INTERNAL AFFAIRS	296,276.00	299,460.00	3,184.00	
	STAFF SERVICES				
2.6620.002.113	SALARY - ADMINISTRATION	427,645.00	430,645.00	3,000.00	Salary for Administration employees; \$500 raise
2.6621.002.187	SALARY - ASST. SUPERINTENDENT	0.00		0.00	
2.6620.002.211	SOCIAL SECURITY (.0765)	32,715.00	32,945.00	230.00	Increase due to raises
2.6620.002.221	RETIREMENT (0.1521)	62,822.00	65,502.00	2,680.00	Rate increase from 14.69% to 15.21% and raises
2.6620.002.231	HOSPITALIZATION	31,710.00	32,268.00	558.00	Rate increase from \$5,285 to \$5,378
2.6621.003.151	SALARY - OFFICE PERSONNEL	218,918.00	222,918.00	4,000.00	Salary for Human Resources office personnel; \$500 raise
2.6621.003.211	SOCIAL SECURITY (.0765)	16,748.00	17,054.00	306.00	Increase due to raises
2.6621.003.221	RETIREMENT (0.1521)	32,160.00	33,906.00	1,746.00	Rate increase from 14.69% to 15.21% and raises
2.6621.003.231	HOSPITALIZATION	42,756.00	43,509.00	753.00	Rate increase from \$5,285 to \$5,378
2.6621.801.311.000.700	CONTRACTED SERVICES	40,000.00	40,000.00	0.00	Covers expense of employee drug testing
2.6621.801.313.000.700	ADVERTISING - PERSONNEL	1,000.00	1,000.00	0.00	Covers expense for advertising for Human Resources
2.6621.801.332.000.700	TRAVEL - RECRUITMENT	7,126.00	7,126.00	0.00	Travel is reimbursed at the current IRS rate.
2.6621.801.332.000.701	TRAVEL - OFFICE PERSONNEL	3,054.00	3,054.00	0.00	Travel is reimbursed at the current IRS rate.
2.6621.801.399.000.700	REQUIRED EMPLOYEE TESTING	94,300.00	94,300.00	0.00	Covers expense of background checks
2.6621.801.411.000.700	HR SUPPLIES	4,600.00	4,600.00	0.00	
	TOTAL STAFF SERVICES	1,015,554.00	1,028,827.00	13,273.00	
	OTHER BENEFITS				
2.5920.009.211	SOCIAL SECURITY (.0765)	3,128.00	3,128.00	0.00	
2.5920.009.221	RETIREMENT (0.1521)	5,817.00	5,817.00	0.00	
2.5920.009.299	EMPLOYEE BENEFIT PACKAGE	31,014.00	31,014.00	0.00	
2.5920.009.184	LONGEVITY	40,878.00	40,878.00	0.00	Cost for instructional employees
2.6910.009.211	SOCIAL SECURITY (.0765)	15,000.00	15,000.00	0.00	
2.6910.009.221	RETIREMENT (0.1521)	10,000.00	10,000.00	0.00	
2.6910.801.232	WORKERS COMPENSATION	1,167,515.00	959,540.00	(207,975.00)	Cost for all locally funded employees; Decrease in premium
2.6920.009.184	LONGEVITY	187,617.00	187,617.00	0.00	Cost for support service employees
2.6920.009.188	ANNUAL LEAVE	57,899.00	57,899.00	0.00	
2.6920.009.189	SHORT-TERM DISABILITY PLAN	26,447.00	26,447.00	0.00	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	0.00	
2.6920.009.221	RETIREMENT (0.1521)	38,701.00	38,701.00	0.00	
	TOTAL OTHER BENEFITS	1,604,822.00	1,396,847.00	(207,975.00)	
	GRAND TOTAL CURRENT EXPENDITURES	61,538,266.00	61,050,893.00	(487,373.00)	

Color Key

Description



Growth



Natural Increases

(State mandated
increases in retirement,
hospitalization, etc.)



Reduction in Funds

9/2/2014

2014-2015 Capital Outlay Budget

Revenues		Budget 2013-2014	Proposed Budget 2014-2015	Difference
4-4910	Fund Balance	2,041,328.00	1,452,350.00	(588,978.00)
4-4110	County	400,000.00	1,000,000.00	600,000.00
4-4840	Insurance Proceeds	81,442.00	-	(81,442.00)
4-4810	Bond Proceeds	-	17,601,612.95	17,601,612.95
Total Revenue		2,522,770.00	20,053,962.95	17,531,192.95
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	-
4-9105-055-532-402-201	Kitchen Sink Project - South Johnston High	-	130,624.00	130,624.00
4-9105-055-532-412-201	HVAC - Clayton Middle	-	487,200.00	487,200.00
4-9114-801-522-344-201	North Johnston Middle - New School Project	-	11,019,672.95	11,019,672.95
4-9115-801-522-376-201	Princeton High - Gym Project	-	4,381,900.00	4,381,900.00
4-9116-801-522-377-201	River Dell Elementary - New Addition Project	-	2,200,040.00	2,200,040.00
4-9105-055-532-408	HVAC - Wilson's Mills Elementary	220,000.00	93,753.00	(126,247.00)
4-9105-055-532-324-201	Roof - Clayton High School	50,000.00	180,000.00	130,000.00
4-9105-055-532-399	Roof - Smithfield Selma High (Art Shop)	115,000.00	-	(115,000.00)
4-9105-055-532-359	Parking Lot - McGee's Crossroads Middle	148,555.00	-	(148,555.00)
4-9105-055-532-368	Roof - North Johnston High (Auditorium)	83,000.00	-	(83,000.00)
4-9105-055-532-000-350	Roof - West Clayton Elementary	264,000.00	-	(264,000.00)
Total Category I		1,591,128.00	19,203,762.95	17,612,634.95

		Budget 2013-2014	Proposed Budget 2014-2015	Difference
	Category II-Furniture & Equipment			
		-		
4-9201-055-461	Equipment & Furniture	25,000.00	25,000.00	-
4-9201-055-461	School Equipment	275,000.00	275,000.00	-
4-9201-055-462-424	PowerSchool Hardware & Software	30,000.00	30,000.00	-
4-9201-055-461-426	Classroom & Office Furniture	125,000.00	125,000.00	-
4-9201-055-461-433	Athletic Equipment	125,000.00	125,000.00	-
4-9201-055-461-200	Band Equipment	70,200.00	70,200.00	-
	Total Category II	650,200.00	650,200.00	-
	Category III-Vehicles			
4-9301-055-551-457	Activity Buses	200,000.00	200,000.00	-
4-9301-055-551	Vehicles	81,442.00	-	(81,442.00)
	Total Category III	281,442.00	200,000.00	(81,442.00)
	Grand Total	2,522,770.00	20,053,962.95	17,531,192.95