

JOHNSTON COUNTY
BOARD OF EDUCATION

2015 - 2016



LOCAL FUNDS

FINAL BUDGET

*Current Expense

*Capital Outlay

October 13, 2015

CURRENT EXPENSE BUDGET					
2015-2016					
10/01/15					
11:54 a.m.					
REVENUES		Budget	Proposed	Difference	Comments
		2014-2015	Budget		
			2015-2016		
8.3150	SALES TAX	347,468.00	330,232.00	(17,236.00)	
8.3690	ROTC	320,000.00	320,000.00	0.00	
8.3730	MEDICAID ADMINISTRATIVE OUTREACH	200,000.00	200,000.00	0.00	
8.4210	TUTION FEES	50,000.00	50,000.00	0.00	
8.4420	RENTAL OF SCHOOL PROPERTY	100,000.00	100,000.00	0.00	
8.4880	INDIRECT COST	378,000.00	300,000.00	(78,000.00)	
2.4110.000.000	COUNTY APPROPRIATION	52,150,000.00	53,493,000.00	1,343,000.00	
2.4240.000.000	FEES CHARGED - CHILD CARE	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	15,000.00	10,000.00	(5,000.00)	Estimate based on current earnings and rates
2.4910.000.000	FUND BALANCE APPROPRIATED	8,175,893.00	7,591,486.00	(584,407.00)	
TOTAL REVENUES		62,446,361.00	63,104,718.00	658,357.00	
REGULAR INSTRUCTION					
2.5110.001.121	SALARY - TEACHER	4,575,674.00	4,575,674.00	0.00	
2.5110.001.123.004	ROTC TEACHERS	165,321.00	165,321.00	0.00	Salary for ROTC teachers;
8.5110.001.123	ROTC TEACHERS	420,892.00	314,323.00	(106,569.00)	
2.5110.001.121.005	EXTENDED EMPLOYMENT	82,941.00	82,941.00	0.00	
2.5110.001.181	SUPPLEMENT - TEACHERS	10,185,181.00	10,500,000.00	314,819.00	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	85,256.00	85,256.00	0.00	Supplements are based on a sliding scale depending on experience + 3%
2.5110.001.181.000.620	SUPPLEMENT - COACHES	1,140,439.00	1,140,439.00	0.00	Supplements are based on a sliding scale based on experience and position
2.5110.001.211	SOCIAL SECURITY (.0765)	1,241,964.00	1,266,047.00	24,083.00	Increase due to supplements and teacher increase of 6%
2.5110.001.221	RETIREMENT (0.1532)	2,469,315.00	2,535,404.00	66,089.00	Rate 15.32% and raises
2.5110.001.231	HOSPITALIZATION	604,785.00	616,881.00	12,096.00	Rate increase of 2%
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 (0.1532)	7,262.00	7,262.00	0.00	

		Budget 2014-2015	Proposed Budget 2015-2016	Difference	Comments
2.5110.027.142	SALARY - TEACHER ASSISTANTS	48,785.00	48,785.00	0.00	Salary for 2 TA's
2.5110.027.211	SOCIAL SECURITY (.0765)	3,733.00	3,733.00	0.00	
2.5110.027.221	RETIREMENT (0.1532)	7,421.00	7,474.00	53.00	Increase in rate from 15.21% to 15.32%
2.5110.027.231	HOSPITALIZATION	10,756.00	10,972.00	216.00	Rate increase of 2%
2.5110.036.311.000.400	CONTRACTED SERVICES CHARTER SCHOOLS	1,079,473.00	1,600,000.00	520,527.00	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	80,500.00	80,500.00	0.00	
2.5501.001.211	SOCIAL SECURITY (.0765)	6,159.00	6,159.00	0.00	
2.5501.001.221	RETIREMENT (0.1532)	12,245.00	12,333.00	88.00	Increase in rate from 15.21% to 15.32%
2.5501.001.231	HOSPITALIZATION	5,378.00	5,486.00	108.00	Rate increase of 2%
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	24,114,899.00	24,946,409.00	831,510.00	
	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 2014-2015	Proposed Budget 2015-2016	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	24,217,299.00	25,048,809.01	831,510.01	
	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 (0.1532)	13,467.00	13,564.00	97.00	Increase due to rate increasing from 15.21% to 15.32%
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	128,778.00	128,875.00	97.00	
	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 (0.1532)	3,331.00	3,355.00	24.00	Increase in rate from 15.21% to 15.32%
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	33,865.00	33,889.00	24.00	
	INSTRUCTIONAL SUPPORT				
2.6110.002.113	SALARY - SUPERVISORS	494,466.00	515,466.00	21,000.00	Salary Instructional Supervisors; Increase is due to less State
2.6110.002.211	SOCIAL SECURITY (.0765)	37,827.00	39,434.00	1,607.00	Increase due to reduction in state funds
2.6110.002.221	RETIREMENT (0.1532)	75,209.00	78,970.00	3,761.00	Increase in rate from 15.21% to 15.32%
2.6110.002.231	HOSPITALIZATION	49,284.00	50,270.00	986.00	Rate increase of 2%
2.6110.003.151	SALARY - OFFICE PERSONNEL	147,010.00	147,010.00	0.00	Salary for Instructional Office Support;
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	600,000.00	(65,503.00)	Bonus for 10+ yrs JCS service and a one time bonus of \$300
2.6110.003.211	SOCIAL SECURITY (.0765)	62,910.00	57,899.00	(5,011.00)	
2.6110.003.221	RETIREMENT (0.1521)	125,079.00	115,948.00	(9,131.00)	Increase in rate from 15.21% to 15.32%
2.6110.003.231	HOSPITALIZATION	68,340.00	69,707.00	1,367.00	Rate increase of 2%
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	Proposed		
		2014-2015	Budget	Difference	Comments
			2015-2016		
2-6400-608-152	TECHNOLOGY SALARIES	556,556.00	590,284.00	33,728.00	Formally Race to the Top positions
2-6400-608-211	SOCIAL SECURITY (.0765)	42,577.00	45,157.00	2,580.00	
2-6400-608-221	RETIREMENT (.1532)	84,653.00	90,432.00	5,779.00	Increase in rate from 15.21% to 15.32%
2-6400-608-231	HOSPITALIZATION	64,536.00	65,827.00	1,291.00	Rate increase of 2%
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	2,513,523.00	2,505,977.00	(7,546.00)	
	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	102,819.00	102,819.00	0.00	Local portion of superintendent salary;
2.6941.002.311	CONTRACTED SERVICES	8,652.00	8,652.00	0.00	
2.6941.003.151	SALARY OFFICE PERSONNEL (EXEC ADMIN)	33,855.00	33,855.00	0.00	Salary for Executive Admin. Office Support;
2.6941.003.211	SOCIAL SECURITY (.0765)	2,590.00	2,590.00	0.00	
2.6941.003.221	RETIREMENT (0.1532)	5,150.00	5,186.00	36.00	Increase in rate from 15.21% to 15.32%
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	5,378.00	5,486.00	109.00	Rate increase of 2%
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 (0.1532)	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 2014-2015	Proposed Budget 2015-2016	Difference	Comments
	TOTAL EXEC ADMIN SERVICES	221,934.00	222,079.00	145.00	
	OFFICE OF THE PRINCIPAL SERVICES				
2.5401.003.151	SALARY - OFFICE PERSONNEL	1,760,613.00	1,060,613.00	(700,000.00)	
2.5401.003.211	SOCIAL SECURITY (.0765)	134,687.00	81,137.00	(53,550.00)	
2.5401.003.221	RETIREMENT (0.1532)	267,790.00	162,486.00	(105,304.00)	Increase in rate from 15.21% to 15.32%
2.5401.003.231	HOSPITALIZATION	514,471.00	374,761.00	(139,710.00)	Decrease due to less employees being paid locally
2.5401.005.181	SUPPLEMENT - PRINCIPALS	854,871.00	854,871.00	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)	170,855.00	170,855.00	0.00	
2.5402.005.221	RETIREMENT (0.1532)	339,699.00	342,156.00	2,457.00	Increase in rate from 15.21% to 15.32%
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	1,742,812.00	1,742,812.00	0.00	
2.5402.005.181	SUPPLEMENT - ASSISTANT PRINCIPALS	490,579.00	490,579.00	0.00	10.5% Elementary; 11.5% Middle ; 12.5% High
2.5401.005.211	SOCIAL SECURITY (.0765)	65,398.00	65,398.00	0.00	
2.5401.005.221	RETIREMENT (0.1532)	130,026.00	130,967.00	941.00	Increase in rate from 15.21% to 15.32%
2.5402.005.231	HOSPITALIZATION	210,334.00	214,541.00	4,207.00	Rate increase of 2%
	TOTAL OFFICE OF PRINC SERVICES	6,848,813.00	5,857,854.00	(990,959.00)	
	FISCAL SERVICES				
2.6610.002.187	SALARY - FINANCE OFFICER/ASSISTANT FO	22,482.00	22,482.00	0.00	
2.6610.002.211	SOCIAL SECURITY (.0765)	1,720.00	1,720.00	0.00	
2.6610.002.221	RETIREMENT (0.1532)	3,420.00	3,445.00	25.00	Increase from 15.21% to 15.32%
2.6610.002.231	HOSPITALIZATION	5,378.00	5,486.00	108.00	Rate Increase of 2%
2.6610.003.151	SALARY - OFFICE PERSONNEL	88,680.00	88,680.00	0.00	Salary for Financial Services Office Support;
2.6610.003.211	SOCIAL SECURITY (.0765)	6,785.00	6,785.00	0.00	
2.6610.003.221	RETIREMENT (0.1532)	13,489.00	13,586.00	97.00	Increase from 15.21% to 15.32%
2.6610.003.231	HOSPITALIZATION	16,134.00	16,457.00	323.00	Rate increase of 2%
2.6610.801.311	CONTRACTS - EQUIPMENT/SOFTWARE MAINTENANCE	381,284.00	381,284.00	0.00	Maintenance on Central Office equipment/computer system,
8.6610.801.311	CONTRACTS - EQUIPMENT/SOFTWARE MAINTENANCE	855,714.00	855,714.00	0.00	computer software, school software and new HRMS software.
8.8100.801.472	SALES TAX REFUND	118,862.00	130,195.00	11,333.00	
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	135,364.00	120,000.00	(15,364.00)	Actual cost of vehicle insurance for 2015-2016 fiscal year
2.6610.802.183	TELEPHONE - ALLOWANCE	19,428.00	19,428.00	0.00	

		Budget	Proposed	Difference	Comments
		2014-2015	2015-2016		
2.6610.802.211	SOCIAL SECURITY (.0765)	1,487.00	1,487.00	0.00	
2.6610.802.221	RETIREMENT (0.1532)	2,955.00	2,977.00	22.00	Increase in rate from 15.21% to 15.32%
2.6610.802.341	TELEPHONE - ADMIN & COMPUTER	164,896.00	164,896.00	0.00	
2.6610.801.233	UNEMPLOYMENT INSURANCE	240,074.00	160,074.00	(80,000.00)	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	2,269,009.00	2,185,553.00	(83,456.00)	
	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	1,201,569.00	(150,000.00)	Natural gas, garbage collection, etc.
2.6530.801.421	FUEL FOR FACILITIES	1,940,780.00	1,890,780.00	(50,000.00)	
2.6530.802.341	TELEPHONE - SCHOOLS	1,049,042.00	979,042.00	(70,000.00)	
2.6540.802.173	SALARY - CUSTODIANS	925,732.00	925,732.00	0.00	
2.6540.802.211	SOCIAL SECURITY (.0765)	70,819.00	70,819.00	0.00	
2.6540.802.221	RETIREMENT (0.1532)	140,804.00	141,823.00	1,019.00	Increase in rate from 15.21% to 15.32%
2.6540.802.231	HOSPITALIZATION	280,786.00	286,402.00	5,616.00	Rate increase of 2%
2.6540.802.326	INSURANCE - PROPERTY	481,184.00	520,000.00	38,816.00	Provides for insurance on buildings, furniture, and equipment; Increase in premium due to additional buildings
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	14,170,585.00	13,946,036.00	(224,548.99)	
	TRANSPORTATION SERVICES				
2.6550.056.175	TRANSPORTATION COORDINATORS	280,631.00	280,631.00	0.00	Salary for Transportation Coordinators;
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)	24,829.00	24,829.00	0.00	
2.6550.056.221	RETIREMENT (0.1532)	49,365.00	49,722.00	357.00	Increase in rate from 15.21% to 15.32%
2.6550.056.231	HOSPITALIZATION	59,158.00	60,342.00	1,184.00	Rate increase of 2%
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	200,000.00	(48,800.00)	
2.6550.706.418	VEHICLE MAINTENANCE - ACTIVITY BUSES	318,599.00	268,599.00	(50,000.00)	Increased number of activity buses; maintenance increases on older vehicles.
	TOTAL TRANSPORTATION SERVICES	1,156,111.00	1,058,852.00	(97,258.99)	

		Budget	Proposed Budget	Difference	Comments
		2014-2015	2015-2016		
FOOD SERVICE					
2.7200.035.151	SALARY - OFFICE PERSONNEL	32,336.00	32,336.00	0.00	Salary for Child Nutrition Office Support
2.7200.035.211	SOCIAL SECURITY (.0765)	2,474.00	2,474.00	0.00	
2.7200.035.221	RETIREMENT (0.1532)	4,919.00	4,954.00	35.00	Increase rate from 15.21% to 15.32%
2.7200.035.231	HOSPITALIZATION	5,378.00	5,486.00	108.00	Rate increase of 2%
	TOTAL FOOD SERVICE	45,107.00	45,250.00	143.00	
MAINTENANCE OF PLANT SERVICES					
2.6520.615.151	SALARY - PRINT SHOP	33,584.00	33,584.00	0.00	Salary for Print Shop Clerical
2.6520.615.175	SALARY - PRINT SHOP	140,325.00	140,325.00	0.00	Salary for Print and video production;
2.6520.615.211	SOCIAL SECURITY (.0765)	13,305.00	13,305.00	0.00	
2.6520.615.221	RETIREMENT (0.1532)	26,452.00	26,643.00	191.00	Increase in rate from 15.21% to 15.32%
2.6520.615.231	HOSPITALIZATION	16,134.00	16,457.00	323.00	Rate increase of 2%
2.6580.802.151	SALARY - OFFICE PERSONNEL	101,292.00	101,292.00	0.00	Salary for Facility Services Office Personnel;
2.6580.802.175	SALARY - MAINTENANCE	2,558,498.00	2,558,498.00	0.00	Salary for Maintenance employees
2.6580.802.199	OVERTIME - MAINTENANCE	44,355.00	44,355.00	0.00	
2.6580.802.211	SOCIAL SECURITY (.0765)	206,868.00	206,868.00	0.00	
2.6580.802.221	RETIREMENT (0.1532)	411,301.00	414,276.00	2,975.00	Increase in rate from 15.21% to 15.32%
2.6580.802.231	HOSPITALIZATION	387,216.00	394,961.00	7,745.00	Rate increase of 2%
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	7,201,092.00	7,212,326.00	11,234.00	
PUBLIC & INTERNAL AFFAIRS					
2.6950.003.151	SALARY - OFFICE PERSONNEL	169,144.00	169,144.00	0.00	
2.6950.003.211	SOCIAL SECURITY (.0765)	12,940.00	12,940.00	0.00	
2.6950.003.221	RETIREMENT (0.1532)	25,727.00	25,913.00	186.00	Increase in rate from 15.21% to 15.32%
2.6950.003.231	HOSPITALIZATION	27,106.00	27,649.00	543.00	Rate increase of 2%
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	Proposed Budget	Difference	Comments
		2014-2015	2015-2016		
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	299,460.00	300,189.00	729.00	
	STAFF SERVICES				
2.6620.002.113	SALARY - ADMINISTRATION	430,645.00	430,645.00	0.00	Salary for Administration employees;
2.6621.002.187	SALARY - ASST. SUPERINTENDENT				
2.6620.002.211	SOCIAL SECURITY (.0765)	32,945.00	32,945.00	0.00	
2.6620.002.221	RETIREMENT (0.1532)	65,502.00	65,975.00	473.00	Increase in rate from 15.21% to 15.32%
2.6620.002.231	HOSPITALIZATION	32,268.00	32,914.00	646.00	Rate increase of 2%
2.6621.003.151	SALARY - OFFICE PERSONNEL	222,918.00	222,918.00	0.00	Salary for Human Resources office personnel;
2.6621.003.211	SOCIAL SECURITY (.0765)	17,054.00	17,054.00	0.00	
2.6621.003.221	RETIREMENT (0.1532)	33,906.00	34,152.00	246.00	Increase in rate from 15.21% to 15.32%
2.6621.003.231	HOSPITALIZATION	43,509.00	44,380.00	871.00	Rate increase of 2%
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	1,028,827.00	1,031,063.00	2,236.00	
	OTHER BENEFITS				
2.5920.009.211	SOCIAL SECURITY (.0765)	3,128.00	3,128.00	0.00	
2.5920.009.221	RETIREMENT (0.1532)	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 (0.1532)	10,000.00	10,000.00	0.00	
2.6910.801.232	WORKERS COMPENSATION	959,540.00	909,540.00	(50,000.00)	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 (0.1532)	38,701.00	38,701.00	0.00	
	TOTAL OTHER BENEFITS	1,396,847.00	1,346,847.00	(50,000.00)	

	Budget	Proposed	
	2014-2015	Budget	Difference
		2015-2016	
NEW ITEMS			
Cell phone stipends (250*30 per month) with benefits does not include buses		-	0.00
Head Custodian salary adjustment with benefits		52,952.00	52,952.00
Perfect Attendance for driving a bus with benefits		92,390.00	92,390.00
Bus Driver salary proposal with benefits		461,954.00	461,954.00
Virtual Public Charter Schools (500 students at 790)		395,000.00	395,000.00
Principal at the Old NJMS one month		4,500.00	4,500.00
Office Support for the Old NJMS (two months)		10,000.00	10,000.00
Custodian for the Old NJMS (three months)		7,000.00	7,000.00
Bonus \$750 (300 local paid employee) with benefits		242,213.00	242,213.00
TOTAL NEW ITEMS		1,266,009.00	1,266,009.00
GRAND TOTAL CURRENT EXPENDITURES	62,446,361.00	63,104,718.00	658,357.00

Color Key

Description



Growth



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



Reduction in Funds

10/1/2015

2015-2016 Capital Outlay Budget

Revenues		Budget 2014-2015	Budget 2015-2016	Difference
4-4910	Fund Balance	1,452,350.00	-	(1,452,350.00)
4-4110	County	1,000,000.00	1,530,000.00	530,000.00
4-4840	Insurance Proceeds	-	-	-
4-4810	Bond Proceeds	17,601,612.95	3,623,007.00	(13,978,605.95)
4-3200-120	State Leased Buses		415,585.00	415,585.00
	Total Revenue	20,053,962.95	5,568,592.00	(14,485,370.95)
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	25,000.00	(25,000.00)
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	410,000.00	25,000.00
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	1,400,669.00	(9,619,003.95)
4-9115-801-522-376-201	Princeton High - Gym Project	4,381,900.00	616,276.00	(3,765,624.00)
4-9116-801-522-377-201	River Dell Elementary - New Addition Project	2,200,040.00	208,095.00	(1,991,945.00)
4-9117-801-522-406-201	West Johnston Field House		939,360.00	
4-9118-801-522-000-201	HVAC Clayton Area		458,607.00	
4-9105-055-532-408	HVAC - Wilson's Mills Elementary	93,753.00	-	(93,753.00)
4-9105-055-532-324-201	Roof - Clayton High School	180,000.00	-	(180,000.00)
4-9105-055-532-324-201	Clayton Tennis Courts and Track		190,000.00	
	Parking Lots		100,000.00	100,000.00
	Roofs various schools		-	-
	Total Category I	19,203,762.95	4,623,580.00	(14,580,182.95)

		Budget 2014-2015	Proposed Budget 2015-2016	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	171,752.00	(103,248.00)
4-9201-055-462-424	PowerSchool Hardware & Software	30,000.00	30,000.00	-
4-9201-055-461-426	Furniture	125,000.00	100,000.00	(25,000.00)
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	521,952.00	(128,248.00)
	Category III-Vehicles			
4-9301-055-551-457	Activity Buses	200,000.00	-	(200,000.00)
4-9301-055-551	Vehicles	-	7,475.00	7,475.00
4-9301-120-551	Yellow Buses		415,585.00	415,585.00
	Total Category III	200,000.00	423,060.00	223,060.00
	Grand Total	20,053,962.95	5,568,592.00	(14,485,370.95)