

JOHNSTON COUNTY  
BOARD OF EDUCATION

**2016 - 2017**



LOCAL FUNDS

**FINAL BUDGET**

\*Current Expense

\*Capital Outlay

**August 9, 2016**

CURRENT EXPENSE BUDGET					
2016-2017					
07/27/16					
9:56 a.m.					
REVENUES		Budget	Proposed	Difference	Comments
		2015-2016	Budget		
			2016-2017		
2.4110.000.000	COUNTY APPROPRIATION	53,493,000.00	56,842,825.00	3,349,825.00	
2.4240.000.000	FEES CHARGED - CHILD CARE				
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	10,000.00	10,000.00	0.00	Estimate based on current earnings and rates
2.4910.000.000	FUND BALANCE APPROPRIATED	7,591,486.00	5,685,507.00	(1,905,979.00)	
<b>TOTAL REVENUES</b>		<b>61,804,486.00</b>	<b>63,248,332.00</b>	<b>1,443,846.00</b>	
REGULAR INSTRUCTION					
2.5110.001.121	SALARY - TEACHER	4,575,674.00	4,804,458.00	228,784.00	Projected 5% increase
2.5110.001.123.004	ROTC TEACHERS	165,321.00	173,588.00	8,267.00	Salary for ROTC teachers; and projected 5% increase
2.5110.001.121.005	EXTENDED EMPLOYMENT	82,941.00	82,941.00	0.00	
2.5110.001.181	SUPPLEMENT - TEACHERS	10,500,000.00	12,407,512.00	1,907,512.00	Increasing teacher supplements 1% 0-8 yrs = 9.5% x Cert. Salary; 9-16 yrs = 10.5% x Cert. Salary; 17-24 yrs = 11.5% x Cert. Salary; 25+ yrs = 12.5% 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)	1,266,047.00	1,430,106.00	164,059.00	Increase due to supplements and teacher increase
2.5110.001.221	RETIREMENT (0.1633)	2,535,404.00	3,052,762.00	517,358.00	Rate from 15.32% to 16.33% and salary increases
2.5110.001.231	HOSPITALIZATION	616,881.00	641,557.00	24,676.00	Rate increase of 4%
2.5110.001.332	TRAVEL - TEACHERS	131,848.00	131,848.00	0.00	Schools receive the following allotments: High schools = \$5,846; Middle schools = 1,325 Elementary = \$677; 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 (0.1633)	7,262.00	8,073.00	811.00	Rate from 15.32% to 16.33%

		<b>Budget</b>	<b>Proposed</b>	<b>Difference</b>	<b>Comments</b>
		<b>2015-2016</b>	<b>2016-2017</b>		
2.5110.027.142	SALARY - TEACHER ASSISTANTS	48,785.00	50,249.00	1,464.00	Salary for 2 TA's; projected salary increase of 3%
2.5110.027.211	SOCIAL SECURITY (.0765)	3,733.00	3,845.00	112.00	Increased due to projected salary increase
2.5110.027.221	RETIREMENT (0.1633)	7,474.00	8,206.00	732.00	Rate from 15.32% to 16.33% and salary increases
2.5110.027.231	HOSPITALIZATION	10,972.00	11,411.00	439.00	Rate increase of 4%
2.5110.036.311.000.400	CONTRACTED SERVICES CHARTER SCHOOLS	1,600,000.00	1,600,000.00	0.00	Funds for Charter School students ; potential new charter
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	82,915.00	2,415.00	Projected 3% raise
2.5501.001.211	SOCIAL SECURITY (.0765)	6,159.00	6,343.00	184.00	Increase due to projected raise
2.5501.001.221	RETIREMENT (0.1633)	12,333.00	13,541.00	1,208.00	Rate from 15.32% to 16.33% and salary increases
2.5501.001.231	HOSPITALIZATION	5,486.00	5,706.00	220.00	Rate increase of 4%
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;
	<b>TOTAL REGULAR INSTRUCTION</b>	24,632,086.00	27,490,327.00	2,858,241.00	
	<b>VOC ED (PRODUCTION WORK)</b>				
2.5120.014.411	PRODUCTION WORK	100,000.00	100,000.00	0.00	Vocational Education Projects
	<b>TOTAL VOC ED PRODUCTION</b>	100,000.00	100,000.00	0.00	

		Budget 2015-2016	Proposed Budget 2016-2017	Difference	Comments
	<b>SPECIAL OLYMPICS</b>				
2.5210.032.411.000.230	SUPPLIES - SPECIAL OLYMPICS	2,400.00	2,400.00	0.00	
	<b>TOTAL SPECIAL OLYMPICS</b>	2,400.00	2,400.00	0.00	
	<b>TOTAL INSTRUCTION</b>	24,734,486.00	27,592,727.00	2,858,241.00	
	<b>ATTENDANCE-SOCIAL WORK</b>				
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 (0.1633)	13,564.00	14,458.00	894.00	Rate from 15.32% to 16.33% and salary increases
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.
	<b>TOTAL ATTENDANCE - SOCIAL WORK</b>	128,875.00	129,769.00	894.00	
	<b>PSYCHOLOGICAL SERVICES</b>				
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 (0.1633)	3,355.00	3,576.00	221.00	Rate from 15.32% to 16.33% and salary increases
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.
	<b>TOTAL PSYCHOLOGICAL SERVICES</b>	33,889.00	34,110.00	221.00	
	<b>INSTRUCTIONAL SUPPORT</b>				
2.6110.002.113	SALARY - SUPERVISORS	515,466.00	530,930.00	15,464.00	Salary Instructional Supervisors; projected 3% raise
2.6110.002.211	SOCIAL SECURITY (.0765)	39,434.00	40,617.00	1,183.00	Increase due to projected raise
2.6110.002.221	RETIREMENT (0.1633)	78,970.00	86,701.00	7,731.00	Rate from 15.32% to 16.33% and salary increases
2.6110.002.231	HOSPITALIZATION	50,270.00	52,281.00	2,011.00	Rate increase of 4%
2.6110.003.151	SALARY - OFFICE PERSONNEL	147,010.00	151,421.00	4,411.00	Salary for Instructional Office Support; projected 3% 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	600,000.00	600,000.00	0.00	Bonus for 10+ yrs JCS service and a one time bonus of \$300
2.6110.003.211	SOCIAL SECURITY (.0765)	57,899.00	58,236.00	337.00	Increase due to projected raise
2.6110.003.221	RETIREMENT (0.1633)	115,948.00	124,313.00	8,365.00	Rate from 15.32% to 16.33% and salary increases
2.6110.003.231	HOSPITALIZATION	69,707.00	72,496.00	2,789.00	Rate increase of 4%
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 Budget	Difference	Comments
		2015-2016	2016-2017		
2.6400.608.152	TECHNOLOGY SALARIES	590,284.00	619,799.00	29,515.00	Formally Race to the Top positions; projected 5% raises
2.6400.608.211	SOCIAL SECURITY (.0765)	45,157.00	47,415.00	2,258.00	Increase due to projected raise
2.6400.608.221	RETIREMENT (.1633)	90,432.00	101,214.00	10,782.00	Rate from 15.32% to 16.33% and salary increases
2.6400.608.231	HOPSITALIZATION	65,827.00	68,461.00	2,634.00	Rate increase of 4%
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.
	<b>TOTAL INSTRUCTIONAL SUPPORT</b>	2,505,977.00	2,593,457.00	87,480.00	
	<b>MEDIA SERVICES</b>				
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.
	<b>TOTAL MEDIA SERVICES</b>	148,547.00	148,547.00	0.00	
	<b>BOARD OF EDUCATION SERVICES</b>				
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.
	<b>TOTAL BOARD SERVICES</b>	766,563.00	766,563.00	0.00	
	<b>EXECUTIVE ADMIN SERVICES</b>				
2.6941.002.181	SALARY - SUPERINTENDENT - LOCAL PORTION	102,819.00	102,819.00	0.00	Regular portion of salary, goals, annual leave etc
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	34,871.00	1,016.00	Salary Office Support; projected 3% raise
2.6941.003.211	SOCIAL SECURITY (.0765)	2,590.00	2,668.00	78.00	Increase due to projected raise
2.6941.003.221	RETIREMENT (0.1633)	5,186.00	5,695.00	509.00	Rate from 15.32% to 16.33% and salary increases
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	5,486.00	5,706.00	220.00	Rate increase of 4%
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 (0.1633)	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	Proposed Budget	Difference	Comments
		2015-2016	2016-2017		
	<b>TOTAL EXEC ADMIN SERVICES</b>	222,079.00	223,902.00	1,823.00	
	<b>OFFICE OF THE PRINCIPAL SERVICES</b>				
2.5401.003.151	SALARY - OFFICE PERSONNEL	1,060,613.00	809,649.00	(250,964.00)	Increase is projected raise of 3%
2.5401.003.211	SOCIAL SECURITY (.0765)	81,137.00	61,939.00	(19,198.00)	Increase due to projected raise
2.5401.003.221	RETIREMENT (0.1633)	162,486.00	132,216.00	(30,270.00)	Rate from 15.32% to 16.33% and salary increases
2.5401.003.231	HOSPITALIZATION	374,761.00	389,752.00	14,991.00	Increase 4%
2.5401.005.181	SUPPLEMENT - PRINCIPALS	854,871.00	897,615.00	42,744.00	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	179,568.00	8,713.00	Increase due to projected raises.
2.5402.005.221	RETIREMENT (0.1633)	342,156.00	383,312.00	41,156.00	Rate from 15.32% to 16.33% and salary increases
2.5401.801.332	TRAVEL - PRINCIPALS/ASST PRINC/OFFICE SUPPORT	166,678.00	166,678.00	0.00	Formula: High schools =\$4,202; Middle=\$3,311 Elem. Schools =\$2,423; Travel reimbursed at current IRS rate
2.5402.005.116	SALARY - ASSISTANT PRINCIPALS	1,742,812.00	1,829,953.00	87,141.00	Increase due to projected raise of 5%
2.5402.005.181	SUPPLEMENT - ASSISTANT PRINCIPALS	490,579.00	517,331.00	26,752.00	12.5% Elementary; 13.5% Middle ; 14.5% High
2.5401.005.211	SOCIAL SECURITY (.0765)	65,398.00	68,668.00	3,270.00	Increase due to projected raise
2.5401.005.221	RETIREMENT (0.1633)	130,967.00	146,581.00	15,614.00	Rate from 15.32% to 16.33% and salary increases
2.5402.005.231	HOSPITALIZATION	214,541.00	223,123.00	8,582.00	Rate increase of 4%
	<b>TOTAL OFFICE OF PRINC SERVICES</b>	5,857,854.00	5,806,385.00	(51,469.00)	
	<b>FISCAL SERVICES</b>				
2.6610.002.187	SALARY - FINANCE OFFICER/ASSISTANT FO	22,482.00	23,157.00	675.00	Increase is projected raise of 3%
2.6610.002.211	SOCIAL SECURITY (.0765)	1,720.00	1,772.00	52.00	Increase due to projected raise
2.6610.002.221	RETIREMENT (0.1633)	3,445.00	3,782.00	337.00	Rate from 15.32% to 16.33% and salary increases
2.6610.002.231	HOSPITALIZATION	5,486.00	5,706.00	220.00	Rate Increase of 4%
2.6610.003.151	SALARY - OFFICE PERSONNEL	88,680.00	91,341.00	2,661.00	Salary Office Support; projected 3% raise
2.6610.003.211	SOCIAL SECURITY (.0765)	6,785.00	6,988.00	203.00	Increase due to projected raise
2.6610.003.221	RETIREMENT (0.1633)	13,586.00	14,916.00	1,330.00	Rate from 15.32% to 16.33% and salary increases
2.6610.003.231	HOSPITALIZATION	16,457.00	17,116.00	659.00	Rate increase of 4%
2.6610.801.311	CONTRACTS - EQUIPMENT/SOFTWARE MAINTENANCE	381,284.00	381,284.00	0.00	Maintenance on Central Office equipment/computer system,
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	120,000.00	120,000.00	0.00	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 Budget	Difference	Comments
		2015-2016	2016-2017		
2.6610.802.211	SOCIAL SECURITY (.0765)	1,487.00	1,487.00	0.00	
2.6610.802.221	RETIREMENT (0.1633)	2,977.00	3,173.00	196.00	Rate from 15.32% to 16.33% and salary increases
2.6610.802.341	TELEPHONE - ADMIN & COMPUTER	164,896.00	164,896.00	0.00	
2.6610.801.233	UNEMPLOYMENT INSURANCE	160,074.00	160,074.00	0.00	State is charging us 1% of salaries up to \$22,300 to help pay for unemployment cost as well as our obligation to pay next year's claims.
	<b>TOTAL FISCAL SERVICES</b>	1,199,644.00	1,205,977.00	6,333.00	
	<b>OPERATION OF PLANT SERVICES</b>				
2.6530.801.321	ELECTRIC SERVICE	6,765,232.00	5,765,232.00	(1,000,000.00)	
2.6530.801.322	UTILITIES (OTHER THAN ELECTRIC)	1,201,569.00	1,201,569.00	0.00	Natural gas, garbage collection, etc.
2.6530.801.421	FUEL FOR FACILITIES	1,890,780.00	1,890,780.00	0.00	
2.6530.802.341	TELEPHONE - SCHOOLS	979,042.00	579,042.00	(400,000.00)	
2.6540.802.173	SALARY - CUSTODIANS	925,732.00	751,504.00	(174,228.00)	Increase is projected raise of 3%
2.6540.802.211	SOCIAL SECURITY (.0765)	70,819.00	57,491.00	(13,328.00)	Increase due to projected raise
2.6540.802.221	RETIREMENT (0.1633)	141,823.00	122,721.00	(19,102.00)	Rate from 15.32% to 16.33% and salary increases
2.6540.802.231	HOSPITALIZATION	286,402.00	297,859.00	11,457.00	Rate increase of 4%
2.6540.802.326	INSURANCE - PROPERTY	520,000.00	520,000.00	0.00	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	
	<b>TOTAL PLANT SERVICES</b>	13,946,036.00	12,350,835.00	(1,595,201.00)	
	<b>TRANSPORTATION SERVICES</b>				
2.6550.056.175	TRANSPORTATION COORDINATORS	280,631.00	289,050.00	8,419.00	Increase is projected raise of 3%
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	25,473.00	644.00	Increase due to projected raise
2.6550.056.221	RETIREMENT (0.1633)	49,722.00	54,374.00	4,652.00	Rate from 15.32% to 16.33% and salary increases
2.6550.056.231	HOSPITALIZATION	60,342.00	62,756.00	2,414.00	Rate increase of 4%
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	200,000.00	200,000.00	0.00	
2.6550.706.418	VEHICLE MAINTENANCE - ACTIVITY BUSES	268,599.00	268,599.00	0.00	Increased number of activity buses; maintenance increases on older vehicles.
	<b>TOTAL TRANSPORTATION SERVICES</b>	1,058,852.00	1,074,981.00	16,129.00	

		<b>Budget</b>	<b>Proposed</b>	<b>Difference</b>	<b>Comments</b>
		<b>2015-2016</b>	<b>Budget</b>		
			<b>2016-2017</b>		
<b>FOOD SERVICE</b>					
2.7200.035.151	SALARY - OFFICE PERSONNEL	32,336.00	33,307.00	971.00	Increase is projected raise of 3%
2.7200.035.211	SOCIAL SECURITY (.0765)	2,474.00	2,548.00	74.00	Increase due to projected raise
2.7200.035.221	RETIREMENT (0.1633)	4,954.00	5,440.00	486.00	Rate from 15.32% to 16.33% and salary increases
2.7200.035.231	HOSPITALIZATION	5,486.00	5,706.00	220.00	Rate increase of 4%
	<b>TOTAL FOOD SERVICE</b>	<b>45,250.00</b>	<b>47,001.00</b>	<b>1,751.00</b>	
<b>MAINTENANCE OF PLANT SERVICES</b>					
2.6520.615.151	SALARY - PRINT SHOP	33,584.00	34,592.00	1,008.00	Increase is projected raise of 3%
2.6520.615.175	SALARY - VIDEO	140,325.00	144,535.00	4,210.00	Increase is projected raise of 3%
2.6520.615.211	SOCIAL SECURITY (.0765)	13,305.00	13,704.00	399.00	Increase due to projected raise
2.6520.615.221	RETIREMENT (0.1633)	26,643.00	29,252.00	2,609.00	Rate from 15.32% to 16.33% and salary increases
2.6520.615.231	HOSPITALIZATION	16,457.00	17,116.00	659.00	Rate increase of 4%
2.6580.802.151	SALARY - OFFICE PERSONNEL	101,292.00	104,331.00	3,039.00	Increase is projected raise of 3%
2.6580.802.175	SALARY - MAINTENANCE	2,558,498.00	2,635,253.00	76,755.00	Increase is projected raise of 3%
2.6580.802.199	OVERTIME - MAINTENANCE	44,355.00	44,355.00	0.00	
2.6580.802.211	SOCIAL SECURITY (.0765)	206,868.00	212,972.00	6,104.00	Increase due to projected raise
2.6580.802.221	RETIREMENT (0.1633)	414,276.00	454,618.00	40,342.00	Rate from 15.32% to 16.33% and salary increases
2.6580.802.231	HOSPITALIZATION	394,961.00	410,760.00	15,799.00	Rate increase of 4%
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	
	<b>TOTAL MAINT OF PLANT SERVICES</b>	<b>7,212,326.00</b>	<b>7,363,250.00</b>	<b>150,924.00</b>	
<b>PUBLIC &amp; INTERNAL AFFAIRS</b>					
2.6950.003.151	SALARY - OFFICE PERSONNEL	169,144.00	174,219.00	5,075.00	Increase is projected raise of 3%
2.6950.003.211	SOCIAL SECURITY (.0765)	12,940.00	13,328.00	388.00	Increase due to projected raise
2.6950.003.221	RETIREMENT (0.1633)	25,913.00	28,450.00	2,537.00	Rate from 15.32% to 16.33% and salary increases
2.6950.003.231	HOSPITALIZATION	27,649.00	28,755.00	1,106.00	Rate increase of 4%
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
		2015-2016	2016-2017		
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	
	<b>TOTAL PUBLIC &amp; INTERNAL AFFAIRS</b>	300,189.00	309,295.00	9,106.00	
	<b>STAFF SERVICES</b>				
2.6620.002.113	SALARY - ADMINISTRATION	430,645.00	443,565.00	12,920.00	Increase is projected raise of 3%
2.6621.002.187	SALARY - ASST. SUPERINTENDENT				
2.6620.002.211	SOCIAL SECURITY (.0765)	32,945.00	33,933.00	988.00	Increase due to projected raise
2.6620.002.221	RETIREMENT (0.1633)	65,975.00	72,435.00	6,460.00	Rate from 15.32% to 16.33% and salary increases
2.6620.002.231	HOSPITALIZATION	32,914.00	34,231.00	1,317.00	Rate increase of 4%
2.6621.003.151	SALARY - OFFICE PERSONNEL	222,918.00	229,606.00	6,688.00	Increase is projected raise of 3%
2.6621.003.211	SOCIAL SECURITY (.0765)	17,054.00	17,565.00	511.00	Increase due to projected raise
2.6621.003.221	RETIREMENT (0.1633)	34,152.00	37,495.00	3,343.00	Rate from 15.32% to 16.33% and salary increases
2.6621.003.231	HOSPITALIZATION	44,380.00	46,156.00	1,776.00	Rate increase of 4%
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	
	<b>TOTAL STAFF SERVICES</b>	1,031,063.00	1,065,066.00	34,003.00	
	<b>OTHER BENEFITS</b>				
2.5920.009.211	SOCIAL SECURITY	3,128.00	3,128.00	0.00	
2.5920.009.221	RETIREMENT (0.1633)	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	15,000.00	15,000.00	0.00	
2.6910.009.221	RETIREMENT	10,000.00	10,000.00	0.00	
2.6910.801.232	WORKERS COMPENSATION	909,540.00	909,540.00	0.00	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	20,806.00	20,806.00	0.00	
2.6920.009.221	RETIREMENT	38,701.00	38,701.00	0.00	
	<b>TOTAL OTHER BENEFITS</b>	1,346,847.00	1,346,847.00	0.00	

	<b>Budget</b>			
	<b>2015-2016</b>			
	<b>NEW ITEMS</b>			
	Cell phone stipends (250*30 per month) with benefits does not include buses	-	0.00	0.00
	Head Custodian salary adjustment with benefits	52,952.00	52,952.00	0.00
	Perfect Attendance for driving a bus with benefits	92,390.00	92,390.00	0.00
	Bus Driver salary proposal with benefits	461,954.00	461,954.00	0.00
	Virtual Public Charter Schools (500 students at 790)	395,000.00	395,000.00	0.00
	Principal at the Norris Road Middle one month	4,500.00	4,500.00	0.00
	Office Support for the for Norris Road Middle (two months)	10,000.00	10,000.00	0.00
	Custodian for the Norris Road Middle ( three months)	7,000.00	7,000.00	0.00
	Bonus \$750 (300 local paid employee) with benefits	242,213.00		(242,213.00)
	Media Specialist salary plus benefits		80,000.00	80,000.00
	Stipends for mc, bob, sb and so (stipend plus benefits)		66,340.00	66,340.00
	Band Directors extra 5 days employment with benefits		10,772.00	10,772.00
	Chorus Directors extra 5 days employment with benefits		8,712.00	8,712.00
	<b>TOTAL</b>	1,266,009.00	1,189,620.00	(76,389.00)
	<b>GRAND TOTAL CURRENT EXPENDITURES</b>	<b>61,804,486.00</b>	<b>63,248,332.00</b>	1,443,846.00

## 2016-2017 Capital Outlay Budget

8/1/2016

		Revenues	Budget 2015-2016	Proposed Budget 2016-2017	Difference
4-4910	Fund Balance		-		
4-4110	County		1,530,000.00	1,055,750.00	(474,250.00)
4-4840	Insurance Proceeds		-	-	
4-4810	Bond Proceeds		3,623,007.00	21,194,723.00	17,571,716.00
4-3200-120	State Leased Buses		415,585.00		(415,585.00)
<b>Total Revenue</b>			<b>5,568,592.00</b>	<b>22,250,473.00</b>	16,681,881.00

		Expenditures	Budget 2015-2016	Proposed Budget 2016-2017	Difference
<b>Category I-Building/Sites</b>					
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		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		410,000.00	410,000.00	-
4-9105-055-532-402-201	South Johnston High - Kitchen Sink Project		-		
4-9105-055-532-412-201	Clayton Middle - HVAC		-		
4-9114-801-522-344-201	North Johnston Middle - New School Project		1,400,669.00		(1,400,669.00)
4-9115-801-522-376-201	Princeton High - Gym Project		616,276.00		(616,276.00)
4-9116-801-522-377-201	River Dell Elementary - New Addition Project		208,095.00		(208,095.00)
4-9117-801-522-406-201	West Johnston High - Field House		939,360.00		(939,360.00)
4-9118-801-522-000-201	Clayton Area - HVAC		458,607.00		(458,607.00)
4-9105-055-532-408	Wilson's Mills Elementary - HVAC		-		

	<b>Budget 2015-2016</b>	<b>Proposed Budget 2016-2017</b>	<b>Difference</b>
4-9105-055-532-324-201 Smithfield Middle - Roof	-	-	-
Four Oaks Elementary - Butterfly Building Roof		-	-
West Campus - Roof		-	-
Smithfield Selma High - Vocational Building Roof		-	-
South Campus Middle/High - Cafeteria Roof		-	-
South Johnston High - Roof		-	-
Selma Middle - Roof		-	-
4-9105-055-532-324-201 Clayton - Tennis Courts and Track	190,000.00		(190,000.00)
Riverwood Elementary and Middle - Parking Lot (Paving)	-	-	-
West Johnston High - Parking Lot (Paving)		-	-
South Johnston High - (Back Parking Lot)		-	-
Micro Elementary - Front Parking		-	-
Various Sealing/Stripping		-	-
Parking Lots	100,000.00	-	(100,000.00)
Selma Middle - Chiller		-	-
Norris Road Project		19,786,729.00	19,786,729.00
Micro Elementary Project		1,407,994.00	1,407,994.00
<b>Total Category I</b>	<b>4,623,580.00</b>	<b>21,905,296.00</b>	<b>17,281,716.00</b>

		<b>Budget 2015-2016</b>	<b>Proposed Budget 2016-2017</b>	<b>Difference</b>
	<b>Category II-Furniture &amp; Equipment</b>			
4-9201-055-461	Equipment & Furniture	25,000.00	25,000.00	-
4-9201-055-461	School Equipment	171,752.00	94,977.00	(76,775.00)
4-9201-055-462-424	PowerSchool Hardware & Software	30,000.00	30,000.00	-
4-9201-055-461-426	Furniture	100,000.00	-	(100,000.00)
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	-
	<b>Total Category II</b>	<b>521,952.00</b>	<b>345,177.00</b>	<b>(176,775.00)</b>
	<b>Category III-Vehicles</b>			
4-9301-055-551-457	Activity Buses	-	-	-
4-9301-055-551	Vehicles	7,475.00		(7,475.00)
4-9301-120-551	Yellow Buses	415,585.00		(415,585.00)
	<b>Total Category III</b>	<b>423,060.00</b>	<b>-</b>	<b>(423,060.00)</b>
	<b>Grand Total</b>	<b>5,568,592.00</b>	<b>22,250,473.00</b>	<b>16,681,881.00</b>