Edgecombe County Public Schools

Budget

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Superintendent

Ms. Karen Dameron
Assistant Superintendent for Human Resource Services

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Budget Message

The Edgecombe County Public Schools' budget for 2011-2012 highlights and summarizes our financial plan for the coming year and reflects our commitment to optimal academic achievement and success for all students.

As a part of our budgeting process, all departments and schools were required to submit detailed line item budgets. In preparing their requests, they were asked to review their expenditure history and project needed items. The budget for 2010-2011 was their baseline budget. In preparation of this budget document, we considered all funding streams for available use to support the requests.

Requested Local Operating Funds from County Commissioners – May 2011

In May 2011, we requested additional funding of $809,180 from the county commissioners. The requested increase would be used to fund the cost of

Mandatory Increase

- 10 classroom teaching positions
- 50% of a Limited English Proficiency teacher
- Increasing costs of transportation
- Use of less fund balance

Final Budget Resolution for fiscal year 2011-2012

The operating funds include the State Public School Fund, Federal Programs, Local Operating Fund (Current Expense), and Other Restricted Fund. These funds were prepared based upon state allotments, projected federal allotments and federal carryover, county appropriation, award of grants, and estimated local operating revenues.

Expenditures are based upon projected salaries without any raise or step increases, increased retirement rate from 10.51% to 13.12%, and estimated costs of operations.

Our county appropriation for the local operating fund is $6,984,909 which is an increase of $182,593.

In the Local Operating Fund, the executive administration budget has been reduced by 8% and the budget for the Board of Education has been reduced by 5%. Other department budgets and line items have been reviewed and reductions made, including personnel reductions based upon the reduction in force projections

Budget Message
(Continued)

The ADM used to calculate state allotments for the fiscal year 2011-2012 decreased by 122 students (from 7297 to 7175). This caused most of our allotments to be less than the prior year before any additional legislative reductions.

State Allotment			Reduction		
Classroom teachers	Prc	001		(6.00)	Positions
School Building Administration	Prc	005		(1.00)	MOE
Instructional Support	Prc	007		(1.00)	Positions
CTE - Months of Employment	Prc	013		(14.00)	MOE
Teacher Assistants	Prc	027		(4.00)	Positions

After the General Assembly completed the final budget, there were additional reductions to education. Some of these reductions are summarized below:

State Allotment			Reduction		
Central Office Administration	Prc	002	16%	$(128,063.00)	
Non-instructional support	Prc	003	15%	$(392,399.00)	
School Building Administration	Prc	005		(17.00)	MOE
Instructional Support	Prc	007		(2.00)	Positions
Low Wealth	Prc	031		$(112,178.00)	
Classroom Instructional Materials	Prc	061		$(210,923.00)	
Textbooks	Prc	130		$(394,265.00)	
Driver's Education	Prc	012	16%	$ (20,938.00)	

(MOE = Months of Employment)

We lost 6 classroom teaching positions due to the decrease in ADM. The final State budget reduced class size in grades 1-3 by 1. This change in the formula gave us back the 6 positions lost but in different grade spans.

The following state allotments were eliminated in prior years and are still eliminated from the state budget.

Professional Development	$65,500
Improving Student Accountability	$276,189
Literacy Coaches	$244,182
Mentor Pay	$57,952

Budget Message
(Continued)

The state technology allotment was eliminated. The only funding going into this allotment will be from the fines and forfeitures, interest, and carry over dollars.

This budget was prepared with an estimated amount for the state transportation allotment. The actual transportation allotment is not calculated until around December of each year. The allotment was estimated by the transportation director based upon our prior year allotment. If our final allotment is less than this anticipated amount, then this budget will have to be reviewed by the transportation director to determine if additional local funding will be needed at that time.

Instead of funding North Carolina Virtual Public Schools through a direct appropriation, a new funding formula has been implemented. This new formula reduces LEA allotments based on a projected LEA enrollment in NCVPS. The reductions are taken from the classroom teaching allotment and the non-instructional support allotment only. Our state allotments were reduced by $145,839, including the loss of 2.19 classroom teaching positions.

In the current year, the state budget increased the discretionary reduction from $304.8 million to $429 million for all school districts. Our share of that was $2,078,350. Our reduction in the previous year was $1,507,072. We returned our share by reducing classroom teaching positions which are calculated at the state average salary. By doing this, we are able to fund the less experienced teachers from the federal allotment of Education Jobs Now. Although this allotment was received during the prior fiscal year, we planned to carry over this federal allotment into this fiscal year to assist with state budget reductions.

As a part of the state budget in 2011-2012, the State Board of Education developed guidelines which allowed more flexibility in transferring dollars between state programs. This flexibility was developed to enable school districts to maximize their state funding to offset the state reductions. We will continue to utilize this flexibility to offset some of our losses in funding from the state and to maintain positions. The General Assembly did place two additional conditions on these transfers. School districts can only transfer classroom teaching positions (prc 001) into teacher assistant positions and can only transfer teacher assistant positions (Prc 027) into classroom teaching positions.

Budget Message
(Continued)

Edgecombe County Public Schools had absorbed state cuts from 2002 through 2006 while incurring rising costs. This caused the fund balance to decline to a low of $275,706. For the next fiscal years, we implemented many budget reductions, including a reduction in force, to bring our expenditures in line with our revenues. These reductions are listed below:

- Elimination of positions
- Reduction of expenditures
- Freezing extended employment
- Eliminating the procedure of contracting for temporary services
- Reduction of the allotments to schools for clerical, custodian, and media assistant positions
- Eliminated recruitment incentive paid to staff
- Limited travel/workshop expenditures
- Eliminated extra duty pay

For fiscal year 2011-2012, we will continue with the above reductions.

We will keep our classroom teacher positions, months of employment for career technical education, and teacher assistant positions within our state allotments.

At the close of the last four fiscal years, we were able to restore dollars to our local fund balance. On June 30, 2011, our local fund balance is estimated to be $3 million. For this proposed budget, we are appropriating local fund balance of $434,502.00 to maintain our operations.

The capital outlay budget reflects our capital improvements, major repairs and renovations, and funds vehicle and equipment additions or replacements. Our request for the capital recurring fund is $500,000. We are requesting to utilize the lottery receipts for the bond debt of $1,013,241 for the payment of the debt service, roof replacement, improvements to athletic facilities, and replacement of carpet/tile.

Our capital outlay fund balance at June 30, 2011 is approximately $2.5 million. In this budget, we are proposing to use $265,308 of this balance.

Enterprise Funds

The enterprise funds include the child nutrition program, fee for service program, and family resource center. These funds are to be self-supporting with revenues generated from user fees.

EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

BE IT RESOLVED by the board of education of the Edgecombe County School Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

PRC		
002	Central Office Administration	$ 559,920.00
003	Non-Instructional Support	$ 1,410,602.00
005	School Administrative Support Services	$ 83,436.00
009	Non-contributory payments	$ 769,177.00
015	Technology	$ 137,832.00
028	Professional Development	$ 20,691.00
036	Charter Schools	$ 155,000.00
056	Transportation	$ 323,000.00
061	Classroom Materials	$ 11,756.00
341	Positive Behavior	$ -
343	Reading Best Practice	$ -
301	JROTC	$ 71,919.00
506	Ready Schools Innovation Grants	$ -
510	Ready Schools Grant	$ -
706	Activity Bus	$ 64,774.00
802	Operations	$ 2,829,348.00
803	Athletics	$ 335,725.00
890	Educational Program Services	$ 31,931.00
895	Cultural Arts	$ 38,507.00
910	Central Services operating	$ 49,300.00
920	Executive Administration	$ 17,480.00
925	Special Projects	$ 5,000.00
930	Board of Education	$ 233,510.00
935	District Accreditation	$ 3,000.00
940	Operations Management	$ 196,781.00
950	Finance	$ 60,000.00
960	Human Resources	$ 241,552.00
970	Community Services	$ 17,100.00
980	Testing and Accountability	$ 27,070.00
	Total Local Current Expense Fund Appropriation	**$ 7,694,411.00**

Section 2 - The following revenues are estimated to be available to the **Local Current** Expense Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

State Funds	$ -
Federal Funds	$ -
Local Funds	$ 7,259,909.00
Fund Balance Appropriated	$ 434,502.00
Total Local Current Expense Fund Revenue	**$ 7,694,411.00**

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EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund beginning July 1, 2011 and ending June 30, 2012:

PRC		
001	Classroom Teachers	$16,850,759.00
002	Central Support Services	$ 760,750.00
003	Non-Instructional Support	$ 1,624,836.00
005	School Administrative Support Services	$ 1,763,061.00
007	Instructional Support	$ 2,143,714.00
008	Dollars for Classroom Teachers	$ 376,341.00
009	Non-Contributory Payments	$ 1,200,000.00
012	Driver Training	$ 133,594.00
013	CTE Months of Employment	$ 2,074,000.00
014	CTE Program Support	$ 100,256.00
015	School Technology	$ 994,852.00
022	Mentor Positions	$ -
024	Disadvantaged Student Supplemental Funding	$ 1,903,750.00
027	Teacher Assistants	$ 2,226,397.00
028	Staff Development	$ -
029	Behavioral Support	$ -
031	Low Wealth Supplemental Funding	$ 3,631,913.00
032	Exceptional Children	$ 2,945,821.00
033	ABC Incentive Pay	$ -
034	Academically/Intellectually Gifted	$ 347,697.00
052	Literacy Coaches	$ -
054	Limited English	$ 214,503.00
055	Learn and Earn	$ 307,650.00
056	Transportation	$ 1,656,775.00
061	Classroom Materials	$ 238,703.00
069	At Risk Student Services	$ 1,358,651.00
072	Improving Student Accountability	$ -
081	School Technology Pilot	$ -
130	Textbooks	$ 662,664.00
	Total State Public School Fund Appropriation	**$43,516,687.00**

Section 4 - The following revenues are estimated to be available to the **State Public School** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

State Funds	**$43,516,687.00**

EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

PRC			
017	CTE - Program Improvement	$	89,265.00
023	Tech Prep	$	-
026	Education for Homeless	$	-
040	Comprehensive School Reform	$	-
044	Title VI-B-Capacity Building/Improvement	$	30,975.67
048	Safe and Drug Free Schools	$	1,855.61
049	Title VI-B-Preschool Handicapped	$	81,238.00
050	Title I	$	2,902,675.00
051	Migrant Education	$	249,618.00
057	Abstinence Education	$	-
059	Title V	$	-
060	Title VI-B-Handicapped	$	3,299,832.33
065	Title I -Even Start	$	-
070	Positive Behavior Support Training	$	-
082	Title VI-B State Improvement	$	7,832.58
103	Title II-Improving Teacher Quality	$	927,274.30
104	Language Acquisition	$	66,258.54
105	Title I - School Improvement	$	66,543.96
106	Reading First	$	-
107	Educational Technology-Formula	$	1,404.61
117	School Improvement Funds	$	-
118	IDEA Title VIB handicapped-special needs	$	20,980.55
119	Title VI-B - Targeted Assistance for PreK	$	10,000.00
140	ARRA- Education Stabilization	$	47,397.81
141	ARRA- Title I	$	-
142	ARRA-Title I School Improvement	$	-
144	ARRA-Title VIB Handicapped	$	49,651.19
145	ARRA- IDEA Pre School	$	-
146	ARRA- Educational Technology	$	3,762.42
155	ARRA-Education Jobs Fund	$	1,417,623.43
156	ARRA-Race to the Top	$	884,704.00
	Total Federal Programs Fund	**$**	**10,158,893.00**

Section 6 - The following revenues are estimated to be available to the **Federal Grants** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Federal Funds	**$10,158,893.00**

EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Multiple Enterprise Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

PRC

035	Child Nutrition Program	$ 3,782,700.00
049	Preschool Fee for Service	$ 153,227.00
640	Family Resource Center	$ 4,140.00
701	KidStation	$ -
	Total Multiple Enterprise Fund Appropriation	**$ 3,940,067.00**

Section 8 - The following revenues are estimated to be available to the **Multiple Enterprise** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Federal Funds	$ 2,912,300.00
State Funds	$ 5,000.00
Local Funds	$ 1,022,767.00
Total Multiple Enterprise Fund Revenue	**$ 3,940,067.00**

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Category I (Land, buildings, etc.)

Boiler	$ -
Paving	$ 195,000.00
Property	$ 316,241.00
Roofing	$ 400,000.00
Electrical	$ -
Painting	$ 10,000.00
Canopy	$ 20,000.00
Renovations	$ -
Athletics	$ 200,000.00
Flooring	$ 97,000.00
Buildings and Grounds	$ 40,000.00
Upgrade food storage	$ -
Total Category I	**$ 1,278,241.00**

EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

Category II (Equipment)			
	Furniture & Equipment-allocations	$	92,449.00
	Furniture & Equipment	$	367,859.00
Total Category II		**$**	**460,308.00**
Category III (Vehicles)			
9399	Vehicles		40,000.00
Total Category III			**40,000.00**
Total Capital Outlay Fund Appropriation		**$**	**1,778,549.00**

Section 10 - The following revenues are estimated to be available to the **Capital Outlay** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

State Funds	1,013,241.00
Local Funds	500,000.00
Fund Balance Appropriated	265,308.00
Total Capital Outlay Fund Revenue	**1,778,549.00**

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

PRC			
032	Children with Special Needs	$	-
401	PreK Transition	$	72,711.00
413	More at Four	$	1,053,067.00
301	JROTC	$	164,000.00
512	Leader in Me	$	2,849.00
710	1:1 Laptop Maintenance	$	80,000.00
802	Operations	$	108,000.00
895	Cultural Arts	$	-
975	Facilities Use	$	5,000.00
	Total Other Restricted Fund	**$**	**1,485,627.00**

EDGECOMBE COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION

Section 12 - The following revenues are estimated to be available to the **Other Restricted Fund** for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

State Funds	$ 1,125,778.00
Federal Funds	$ 164,000.00
Local Funds	$ 195,849.00
Fund Balance Appropriated	$ -
Total Other Restricted Fund	**$ 1,485,627.00**

Section 13 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

Section 14 - The superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

The superintendent may transfer amounts between programs and without limitations, and will furnish to the Board a written report on all transfers.

Section 15 - Copies of the Budget Resolution shall be immediately furnished to the superintendent and the school finance officer for direction in carrying out their duties.

Adopted this _____ **day of** _____

_____

Chairperson - Board of Education

* Some totals may vary slightly due to rounding

Direction of the School System

Below are the mission, vision, and goals of the Edgecombe County Board of Education. The 2011-2012 proposed budget supports each of these areas.

Our Vision

Edgecombe County Public Schools will be a top 25 school district in North Carolina.

Our Mission

Edgecombe County Public Schools promotes academic excellence, productive citizenship, and graduates all students college or job ready for the 21st century.

Our Goals

To produce globally competitive students
To be led by 21st century professionals
To develop healthy and responsible students
To provide leadership that will guide innovation
To be governed and supported by 21st century systems

Financial Organization

Fund Accounting

The financial accounts of the school system are organized on the basis of funds, each of which is considered a separate accounting entity. School system resources are allocated to and accounted for in these individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled in compliance with legal provisions. The school system's budgeting and accounting systems include the following funds:

The **State Public School Fund** is used to account for the revenues and expenditures allocated for educational purposes by the State Board of Education. These funds are expended according to the provisions of state statutes. This is a special revenue fund.

The **Local Operating Fund** is used to account for the revenues and expenditures allocated for educational purposes by all financial resources other than those in the other funds. Revenue sources include appropriations by the Board of County Commissioners, state funds allocated directly to the school system, and other funds made available to the school system for current operating expenses. This is a general revenue fund.

The **Federal Grant Fund** is used to account for the revenues and expenditures allocated for educational purposes of federal government categorical grants by the State Department of Public Instruction and other grants made directly to the school system. This is a special revenue fund.

The **Capital Outlay Fund** is used to account for the revenues and expenditures allocated for the school system's acquisition of fixed assets and construction of major capital projects. Sources of revenue for this fund are local county government appropriations, proceeds from the sale of school construction bonds, and certain state assistance.

The **Child Nutrition Fund**, **Fee for Service Programs,** and **Family Resource Center** are used to account for the revenues and expenditures for the school food services and day care services provided to students and parents. These funds are enterprise funds.

The **Other Restricted Fund** is used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S.105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs.

Summary of All Funds

The Edgecombe County Board of Education receives revenue from state, county, and federal sources. Revenue from the state supports the basic instructional program. The Edgecombe County Board of Commissioners appropriates a portion of its general fund to the school system to fund the system's educational and support programs and activities.

Operating Fund

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	Increase (Decrease)
County Appropriation	$ 6,808,443	$ 6,604,190	$ 6,802,316	$ 6,802,316	$ 6,984,909	$ 182,593
State Revenues	44,226,010	44,635,741	40,880,564	41,245,677	43,516,687	2,271,010
Federal Revenues	4,747,537	5,822,686	8,836,708	7,147,105	10,158,894	3,011,789
Other Revenues	2,175,819	4,485,113	2,241,005	2,113,762	1,760,627	(353,135)
Fund Balance Used	-	-	-	-	434,502	434,502
Total Operating Fund	**$ 57,957,809**	**$ 61,547,730**	**$58,760,593**	**$57,308,860**	**$62,855,619**	**$ 5,546,759**

Other Funds

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	Increase (Decrease)
Recurring Capital	$ 1,097,040	$ 1,135,814	$ 638,109	$ 458,727	$ 500,000	$ 41,273
State Revenues	1,146,158	148,435	678,037	1,233,559	1,013,241	(220,318)
Fund Balance Used	-	-	-	-	265,308	265,308
Child Nutrition	3,742,739	3,867,786	3,966,665	4,049,850	3,782,700	(267,150)
Kidstation	91,417	-	-	-	-	-
Fee for Service	147,417	161,671	146,042	153,133	153,227	94
Family Resource Center	6,916	6,920	4,544	4,163	4,140	(23)
Total Other Funds	**$ 6,231,687**	**$ 5,320,626**	**$ 5,433,397**	**$ 5,899,432**	**$ 5,718,616**	**$ (180,816)**
Total - All Funds	**$ 64,189,496**	**$ 66,868,356**	**$64,193,990**	**$63,208,292**	**$68,574,235**	**$ 5,365,943**

Operating Fund

The Operating Fund accounts for the revenues and expenditures necessary for the day-to-day operation of the school system. Revenues are received from federal, state, and county sources. Tuition and fees for some programs are collected to partially offset the costs of those programs.

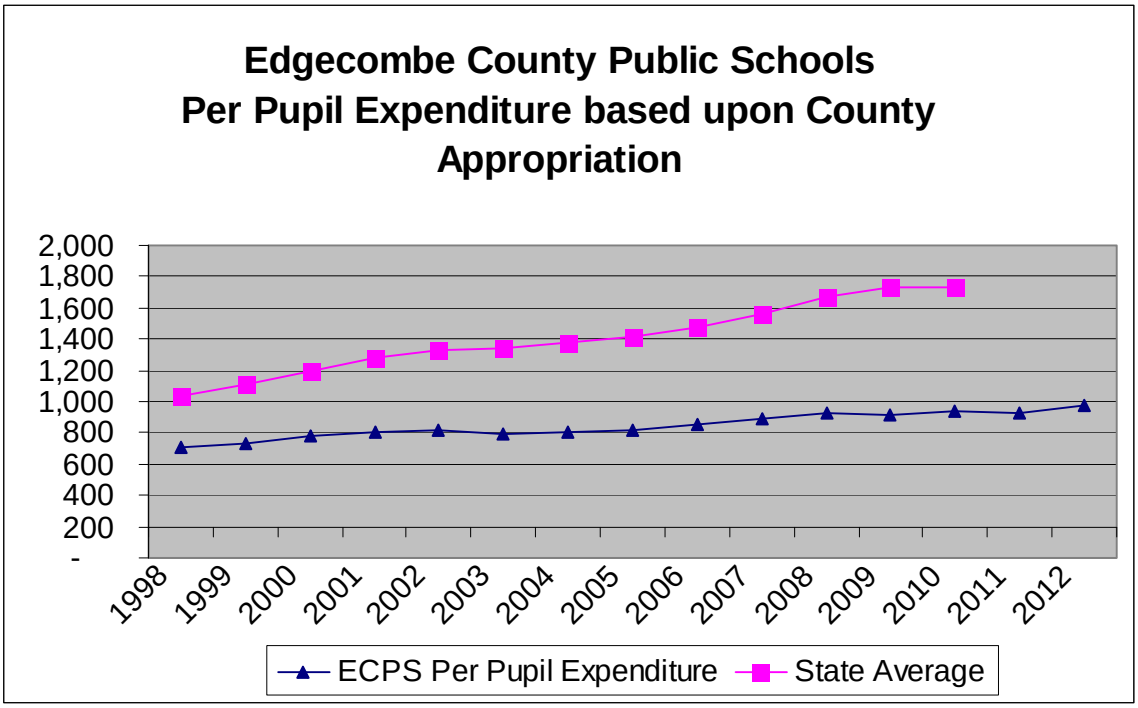
The school system's operating fund is maintained with three major funds: state funded programs, locally funded programs, other restricted fund, and federally funded programs. This organization provides for the accurate accounting of expenditures by funding source as required by state statutes.

Edgecombe County Public Schools receives revenue from state, county, and federal sources. Revenue from the state supports the basic instructional program provided by the school system. The Edgecombe County Board of Commissioners appropriates a portion of its general fund to the school system to fund the system's educational and support programs and activities. Federal revenues fund the school system's federal grant programs. The school system also receives funds from sources considered to be of a local nature. These sources include tuition and fees, earned interest, and the use of fund balance.

Operating Fund County Appropriation 2000 – 2012

Fiscal year		Current Expense Appropriation	FINAL ADM	ECPS Per Pupil Expenditure	State Average
1998		5,451,055.00	7699	708	1032
1999		5,619,364.00	7681	732	1113
2000		5,904,755.00	7517	786	1194
2001		6,018,825.00	7468	806	1278
2002		6,142,715.00	7544	814	1326
2003		5,958,434.00	7526	792	1344
2004		6,000,000.00	7492	801	1378
2005		6,100,000.00	7495	814	1420
2006		6,344,000.00	7469	849	1477
2007		6,555,660.00	7385	888	1565
2008		6,808,443.00	7363	925	1670
2009		6,604,190.00	7218	915	1736
2010		6,802,316.00	7207	944	1730
2011		6,802,316.00	7297	932	
2012		6,984,909.00	7175	974	*

ADM for FY 2012 is based upon the ADM calculated by the State for planning allotments.



Operating Fund

State Public School Fund

State revenues are anticipated to total $43,516,687 for fiscal year 2011-2012. Our allotments are based upon an ADM of 7175 which is an decrease from our previous year's ADM of 7297

State funds are allocated to school systems in the categories listed below by either position allotment or by dollar allotment based on formulas. Each category has its individual formula for allotments. Funds must be spent in the individual programs, and expenditures are reported to the state on a monthly basis through electronic transfer of data.

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	
Classroom Teachers	$17,471,681	$18,157,361	$15,512,575	$14,414,972	$16,850,759	
Central Administration	915,329	904,895	881,095	880,070	760,750	
Non-instructional Support	1,990,135	2,081,650	2,292,509	3,288,103	1,624,836	
School Building Administration	1,864,994	1,899,187	1,817,700	1,830,351	1,763,061	
Instructional Support Personnel	2,036,809	2,131,123	1,989,700	2,032,308	2,143,714	
Dollars for teachers	-	-	-	-	376,341	
Non-Contributory Employee	906,670	891,111	825,819	989,819	1,200,000	
NBPTS Educational Leave	1,154	1,828	8,133	-	-	
Driver Training	162,787	155,459	142,755	138,499	133,594	
Career Technical Education-Months of Employment	1,989,135	2,074,750	2,036,313	2,060,536	2,074,000	
Career Technical Education-Program Support	125,680	66,879	101,784	101,946	100,256	
School Technology	13,607	387,141	331,168	(87,425)	994,852	
State Employee Severance Payments	-	-	23,594	5,994	-	
Mentor Positions	-	52,551	57,885	-	-	(2)
Disadvantaged Student Supplemental Funding	1,903,750	1,619,405	1,903,750	1,903,685	1,903,750	
Teacher Assistants	2,402,398	2,583,578	2,362,482	2,373,566	2,226,397	
Staff Development	52,520	73,870	-	-	-	(2)
Behavioral Support	154,105	137,448	122,534	118,687	-	(1)

Operating Fund

State Public School Fund (Continued)

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	
Low Wealth	2,845,069	2,922,524	3,212,161	3,701,504	3,631,913	
Exceptional Children	3,125,235	2,798,198	3,044,626	3,023,348	2,945,821	
ABC Incentive Funding	456,594	419,862	-	-	-	(2)
Academically & Intellectually Gifted	323,134	333,840	72,089	74,524	347,697	
Literacy Coaches	205,854	238,145	-	-	-	(2)
Limited English Proficiency	202,841	184,191	100,754	93,250	214,503	
Learn and Earn	309,233	280,576	306,200	298,161	307,650	
Pupil Transportation	1,812,628	1,783,160	1,633,624	1,754,134	1,656,775	
Instructional Supplies	524,122	441,693	435,180	627,069	238,703	
Student Diagnostic and Intervention Initiative	-	-	-	3,866	-	
Assistant Principal Intern	-	-	16,250	16,261	-	
At Risk Student	1,680,100	1,358,914	1,498,893	1,552,878	1,358,651	
Improving Student Accountability	249,156	175,837	-	-	-	
1% Comp Bonus	6,496	14,150	-	-	-	
School Technology Pilot	56,583	131,753	36,916	-	-	
Textbooks	438,211	334,662	114,075	49,571	662,664	
Total State Revenues	$44,226,010	$44,635,741	$40,880,564	$41,245,677	$43,516,687	

(1) Applications for these awards are submitted annually. Fiscal year 2011-2012 does not include dollars for this program at this time. These dollars will be added to the budget as they are awarded.

(2) These allotments have been eliminated in 2011-2012.

Operating Fund Revenues

Federal Program Fund

Federal revenues are estimated to be a total of $10,158,894 based upon planning allotments as issued by the North Carolina Department of Public Instruction (DPI) and the grant's projected carryover of funds from 2010-2011. As the actual allotments and carryover funds are determined, these allotments will be adjusted through budget amendments during the year.

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	
Career Technical Education-Program Improvement	$ 119,892	$ 77,559	$ 113,008	$ 105,517	$ 89,265	
Career Technical - Tech Prep	34,217	35,813	42,667	-	-	(1)
Education for Homeless	-	-	-	3,042	-	(2)
Title I - Comprehensive School Reform	127,186	18,831	-	-	-	(1)
IDEA Title VI-B Building Capacity	2,586	11,518	19,689	26,181	30,976	(1)
Safe and Drug Free Schools	28,550	33,072	57,067	5,500	1,856	(1)
IDEA Pre-School Handicapped	80,778	78,478	49,954	79,124	81,238	
ESEA Title I	1,500,604	2,195,139	2,255,492	2,063,934	2,902,675	
ESEA Title I - Migrant Education	166,065	221,339	235,973	269,210	249,618	
Abstinence Education	5,476	1,472	-	-	-	(1)
Title V - Innovative Education Programs	(943)	14,108	1,043	-	-	(1)
IDEA Title VI-B Handicapped	1,462,042	1,346,088	945,936	1,163,491	3,299,832	
Title I - Even Start	(900)	-	-	-	-	(1)
Positive Behavior Support Training	2,844	3,638	307	(56)	-	
Title VI-B - State Improvement	5,004	879	5,950	-	7,833	(2)
Title II - Improving Teacher Quality	309,129	410,681	324,578	388,285	927,274	
Language Acquisition	11,604	47,561	9,174	30,412	66,259	
Title I - School Improvement	21,719	57,156	79,299	23,831	66,544	(2)
Reading First	859,204	1,247,767	569,909	130,424	-	(1)

Operating Fund Revenues

Federal Program Fund (Continued)

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	
Educational Technology - Formula	17,392	21,587	16,271	(243)	1,405	(1)
School Improvement Funds	-	-	83,250	10,739	-	(2)
Title VI-B - Special Needs Target			-	13,519	20,981	
Title VI-B - Targeted Assistance for PreK	-	-	-	-	10,000	
Title I - Early Learning	-	-	-	29,996	-	
ARRA - Education Stabilization	-	-	1,921,572	1,973,969	47,398	(3)
ARRA - Title I	-	-	986,679	34,960	-	(3)
ARRA- Title I School Improvement			5,636	53,229	-	(3)
ARRA-Title VIB Handicapped			924,063	637,145	49,651	(3)
ARRA - IDEA Pre-School Handicapped	-	-	49,143	14,185	-	(3)
ARRA-Education Technology Formula			28,586	1,117	3,762	(3)
ARRA - Child Nutrition Equipment	-	-	36,843	-	-	(1)
ARRA - National Clean Diesel	-	-	74,619	-		(1)
ARRA- Education Jobs	-	-	-	89,594	1,417,623	
ARRA-Race to the Top	-	-	-	-	884,704	
Educational Technology - Competitive	(4,912)	-	-	-	-	(1)
Total Federal Revenues	$4,747,537	$5,822,686	$8,836,708	$7,147,105	$10,158,894	

(1) These grants have ended.

(2) Grants are applied for on annual basis. As grants are awarded, they are added to the budget.

(3) These grants are from the American Recovery and Reinvestment Act. All of the funds were awarded in 2009-2010 and are available for carryover through 9/30/11. These grants ended by 9/30/11.

Operating Fund

Local Operating Fund Revenues

Within the Local Operating Fund revenue budget are revenue sources that, by state direction, must be accounted for within this fund. The table below details each of these revenue sources. The estimated total for these sources for fiscal year 2011-2012 is $7,694,411.

Funds received and reported as local funds include federal, state, county, and various locally generated sources. State law requires that these funds be reported as local funds. Expenditures are recorded within the programs of the operating fund budget of the school system. These programs, for the most part, follow the same designations for expenditure as do those of the state mandated programs listed on page 18 of this document. Funds received from the county government and other various sources are expended within these same programs for the same purposes.

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget
Smart Start Program	$ 370,868	$ 353,222	$ -	$ -	$ -
More at Four Program	798,945	1,037,902	-	-	-
ROTC Program	161,398	165,289	-	-	-
Tech Prep Demonstration Prep	8,229	53,513	-	-	-
Early Literacy	20,000	20,000	-	-	-
Positive Behavior	-	2,028	-	-	-
Reading Best Practice	2,190	-	-	-	-
GoldenLEAF	-	1,547,852	-	-	-
Other Grants	80,960	95,782	2,772	-	-
County Appropriation	6,808,443	6,604,190	6,802,316	6,802,316	6,984,909
Local Government Sales Tax	-	-		-	-
Fines & Forfeitures	342,032	299,487	265,299	280,957	250,000
Tuitions	16,501	16,539	7,838	-	-
Building Rental	5,675	8,032	-	-	
Interest on Investments	49,678	83,129	44,187	28,250	25,000

Operating Fund

Local Operating Fund Revenues (Continued)

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget
Indirect Cost	196,027	152,950	-	-	-
Contributions & Donations	49,407	54,111	-	-	-
Medicaid Admin Outreach	-	160,228	-	-	-
Microsoft Settlement	-	366,275	-	-	-
Fund Balance Appropriated	-	-	-	-	434,502
Other Sources	73,909	68,774	103,815	57,034	-
Total Operating Fund Local Revenues	$8,984,262	$11,089,303	$7,226,227	$7,168,557	$7,694,411

Other grants include grants from DownEast Partnership, Prism, etc. Other sources include GoldenLEAF grants, State Farm grants, and reimbursements.

Operating Fund

Local Program Operating Fund Expenditures

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget
Classroom Teachers	$ -	$ -	$ -	$ -	$ -
Central Administration	706,435	690,581	778,852	803,299	559,921
Non-instructional Support	1,079,786	1,286,052	1,015,684	1,225,280	1,410,602
School Building Administration	49,926	53,438	78,510	73,274	83,436
Non-Contributory Employee Payments	503,233	1,029,487	465,681	528,321	769,176
School Technology	17,859	134,464	65,145	56,246	137,832
Staff Development	1,767	-	3,751	6,035	20,691
Charter School	144,878	131,381	268,310	113,324	155,000
Limited English Proficiency	-	-	-	-	-
Pupil Transportation	192,110	129,899	284,204	238,368	323,000
Instructional Supplies	4,076	65,421	7,171	7,877	11,756
At Risk Student Services	3,357	-	-	-	-
Early Literacy Grant	19,146	20,000	-	-	-
Positive Behavior	-	2,028	-	-	-
Reading Best Practice Grant	2,190	-	-	-	-
Tech Prep Demonstration Grant	8,229	53,513	-	-	-
Smart Start Grant	370,868	353,222	-	-	-
More At Four Grant	798,945	1,037,902	-	-	-
GoldenLEAF - 1:1 Laptop	-	1,500,000	-	-	-
GoldenLEAF - Community Assistance	-	47,852	-	-	-
Other Grants	118,770	95,782	2,772	-	-
ROTC	217,255	64,480	49,752	18,681	71,919

Operating Fund

Local Program Operating Fund Expenditures
(Continued)

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget
Learning Fund	2,937	6,004	-	-	-
Activity Bus/Other Transportation	69,280	77,581	58,433	66,784	64,774
1:1 Laptop Project Maintenance	-	12,813	-	-	-
Operations/Maintenance/Facilities	2,414,908	2,596,528	2,465,878	2,678,860	2,829,348
Athletics	288,389	308,850	313,382	329,473	335,725
Educational Program Services	18,721	20,348	20,008	22,310	31,931
Cultural Arts	-	-	5,533	63,043	38,507
Extra Duty Pay	2,194	-	-	-	-
Central Services	37,942	54,758	42,144	53,689	49,300
11.7% Retirement	-	6,214	-	-	-
Executive Administration	15,888	13,257	7,928	13,296	17,480
Student Initiatives	-	1,642	1,476	4,062	5,000
Board of Education	233,685	237,050	216,562	252,954	233,510
Microsoft Settlement	-	366,275	-	-	-
District Accreditation	-	-	-	720	3,000
Operations & Management	197,272	196,647	200,592	196,223	196,781
Finance	42,838	96,870	44,382	39,520	60,000
Human Resources	155,456	129,942	112,977	177,698	241,552
Community Services	17,650	14,016	10,386	16,648	17,100
Facilities Use	1,717	2,338	-	-	-
Testing and Accountability	9,044	13,338	8,785	11,183	27,070
Total Local Expenditures	$7,746,751	$10,849,973	$6,528,298	$6,997,168	$7,694,411

Making comparison with prior year expenditures is difficult due to many factors, such as change in coding structure or change in organization structure.

Other Restricted Fund Revenues

The **Other Restricted Fund** is used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S.105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs. The table below details each of these revenue sources. The estimated total for these sources for fiscal year 2011-2012 is $1,485,627.

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget	
Smart Start Program	$ -	$ -	$ 123,992	$ 188,120	$ 72,711	
More at Four Program	-	-	1,151,534	1,004,266	1,053,067	
JROTC	-	-	160,769	135,323	164,000	
Early Literacy	-	-	19,667	-	-	
Tuition	-	-	-	-	8,000	
GoldenLEAF-1:1 Project Grant	-	-	24,610	25,390	-	
GoldenLEAF-Community Assistance	-	-	158,764	105,560	-	
AP Incentive Grant			6,377	2,610	-	
Cultural Arts Grants	-	-	17,350	10,929	-	(1)
Problem Based Learning Grant	-	-	-	20,868	-	
E-NC Authority Grant	-	-	-	32,394	-	
Medicaid Outreach reimbursement	-	-	4,371	10,054	-	
Building Rental	-	-	7,685	8,040	5,000	
Indirect Cost	-	-	93,455	116,612	100,000	
Contributions & Donations	-	-	1,500	5,758	-	
Leader in Me	-	-	-	8,001	2,849	
Other sources	-	-	47,020	47,247	80,000	
Microsoft Settlement	-	-	-	26,349	-	
Total Other Restricted Revenue	$ -	$ -	$1,817,094	$1,747,521	$1,485,627	

(1) These are grants applied for each year. As grants are awarded, they are added into the budget.

Other Restricted Fund Expenditures

	Fiscal Year 2007-2008 Actual	Fiscal Year 2008-2009 Actual	Fiscal Year 2009-2010 Actual	Fiscal Year 2010-2011 Actual	Fiscal Year 2011-2012 Budget
Exceptional Children	$ -	$ -	$ -	$ -	$ -
ROTC	-	-	160,770	202,095	164,000
Early Literacy	-	-	19,667	-	-
Positive Behavior	-	-	-	-	-
Smart Start	-	-	123,992	188,120	72,711
More AT Four	-	-	1,151,534	1,004,266	1,053,067
AP Incentive Grant	-	-	6,377	2,610	-
GoldenLEAF - Community Assistance	-	-	158,764	105,560	-
GoldenLEAF	-	-	24,610	25,390	-
Problem Based Learning Grant	-	-	-	20,868	
E-NC Authority Grant	-	-	-	32,394	
Leader in Me	-	-	-	8,001	2,849
Other Grants	-	-	745	1,999	-
Learning Fund	-	-	-	5,758	-
1:1 Laptop Project Maintenance	-	-	45,759	47,040	80,000
Operations/Maintenance/Facilities	-	-	99,695	-	108,000
Cultural Arts	-	-	17,350	10,929	-
Microsoft Settlement	-	-	-	26,349	-
Community Services			1,500	-	-
Facilities Use	-	-	1,444	2,267	5,000
Total Operating Fund Local Revenues	$ -	$ -	$1,812,207	$1,683,646	$1,485,627

Capital Outlay Fund

The Capital Outlay Fund is utilized to account for the revenues and expenditures allocated for the school system's acquisition of fixed assets and construction of major capital projects. Sources of revenue for this fund are local county government appropriations, proceeds from the sale of school construction bonds, and certain state assistance.

The Capital Outlay Fund utilizes separate categories within the fund to appropriately and accurately track revenues and expenditures that are directly related to the acquisition of capital outlay items. Each category is discussed separately within this section.

Capital outlay funding is appropriated by the County Board of Commissioners to the school system to purchase needed equipment and furniture, maintain and improve facilities, acquire vehicles, and complete projects which assure the health and safety of students and employees and enhance the learning environment.

Capital outlay funding requested for fiscal year 2011-2012 includes local government appropriations and state funding from the Lottery Fund. The proposed budget includes capital outlay items categorized into these areas:

Recurring Capital: Funds appropriated to the school system on an annual basis to provide needed funding for recurring requirements such as school furniture and equipment, minor repair projects to improve school buildings, purchase needed vehicles, and complete projects which improve the safety of our buildings. All funding for recurring capital outlay is appropriated annually by the County Board of Commissioners. It is estimated that these funds would be $500,000. Our capital outlay appropriation is tied directly to the Article 42 sales tax revenue. With the economic situation, this revenue source has been reduced and has reduced the dollars available to us for capital outlay projects.

Public School Building Capital Fund: Fund includes projects which maintain and improve our facilities. Funding for the PSBCF is 75% state funds from the Public School Building Capital Fund and a 25% local matching amount. We have not included the use of any of these funds in this budget since the State is not currently providing any new funding into this program.

Capital Outlay Fund
(Continued)

Lottery: This fund includes those projects which maintain and improve our facilities but there is no required match. It is estimated that we will use $1,013,241 from our lottery balance. The school system's share of the Article 42 sales tax is reduced for a portion of the debt service on the bond. For fiscal year 2011-2012, the reduction for the debt service payment is projected to be $316,241. We are requesting to utilize the lottery funds to pay this portion of the debt service on the bond for fiscal year 2011-2012 and requesting full funding of the school system's share of the Article 42 sales tax in the projected amount of $500,000. Lottery funds will be used for other projects, such as roofing projects, carpet/tile replacement, and athletic facilities improvements.

Our current capital outlay needs total $1,778,549. In this proposed budget, we are requesting to appropriate $265,308 of the capital outlay fund balance. The capital outlay fund balance at June 30, 2010 was $2,766,989.

Capital Outlay Fund

The Capital Outlay budget is a total of $1,778,549. Revenue sources and planned projects are outlined below.

Capital Outlay Revenues		**County Funding**	**Lottery**	**Total**
Recurring Capital		$ 500,000	$ -	$ 500,000
Lottery		-	1,013,241	1,013,241
Capital Outlay Fund Balance		265,308	-	265,308
Total Funding for Capital Outlay		**$ 765,308**	**$ 1,013,241**	**$1,778,549**

Capital Outlay Expenditures		**County Funding**	**Lottery**	**Total**
Debt Service		$ -	$ 316,241	$ 316,241
Replace Roof	THS	-	400,000	400,000
Canopy for modular unit	North	20,000		20,000
Replace Carpet/Tile	Martin/ North/South/ SouthWest/ THS	-	97,000	97,000
Paving	Bulluck/South	195,000	-	195,000
Buildings and Grounds	Various sites	40,000	-	40,000
Athletics-softball field lights	North/SouthWest	-	200,000	200,000
Painting	Martin	10,000		10,000
Equipment-marker boards, blinds, etc.	Various sites	60,000	-	60,000
Equipment	Custodial	30,000	-	30,000
Furniture	All schools	49,192	-	49,192
School Allotments	All schools	76,449	-	76,449
Central Services Allotments		16,000	-	16,000
Security Cameras	Bulluck/Carver	48,000	-	48,000
Telephone Systems	Bulluck/Carver/Phillips	180,667	-	180,667
Vehicles	Maintenance	40,000	-	40,000
Total Expenditures		**$ 765,308**	**$ 1,013,241**	**$1,778,549**

Other Funds

Enterprise Funds

Child Nutrition Program

The child nutrition program provides breakfast and lunch meals for students and faculty at our schools. Expenditures cover staff salaries, matching benefits, food, and materials purchases. Revenue is generated through meal charges and federal reimbursements for free and reduced priced lunches served to economically disadvantaged students.

Child Nutrition Revenues	Federal	State	Local	Total
USDA Grants	$ 2,912,300	$ -	$ -	$ 2,912,300
Sales Revenues	-	-	860,900	860,900
State Reimb. For Breakfast	-	5,000	-	5,000
Interest Earned	-	-	3,000	3,000
Other	-	-	1,500	1,500
Total Funding for Child Nutrition	$ 2,912,300	$ 5,000	$ 865,400	$ 3,782,700

The child nutrition fund budget by major category is:

	FY 2011 Actual	FY 2012 Budget	Increase/ (Decrease)
Salaries	$ 1,300,938	$ 1,375,800	$ 74,862
Benefits	529,544	586,600	57,056
Contractual Services	17,283	19,500	2,217
Supplies & Materials	1,588,404	1,560,800	(27,604)
Equipment	-	10,000	10,000
Indirect Cost	-	230,000	230,000
Total Child Nutrition Fund	$ 3,436,169	$ 3,782,700	$ 346,531

Other Funds

Enterprise Funds

Fee for Service Program

The fee for service program provides staff daycare services and student daycare services. It also includes the KidStation Program which provides after school child care to working parents. The revenue is generated through service charges for child care and the expenditures are for staff salaries, matching benefits, snacks, repairs, and other materials.

Fee for Service Program	Federal	State	Local	Total
Fees Collected	$ -	$ -	$ 153,227	$ 153,227
Other	-	-	-	-
Total Funding for Fee for Service Program	$ -	$ -	$ 153,227	$ 153,227

The fee for service program budget by major category is:

	FY 2011 Actual	FY 2012 Budget	Increase/ (Decrease)
Salaries	$ 105,038	$ 116,148	$ 11,110
Benefits	33,862	35,879	2,017
Contractual Services	52	-	(52)
Supplies & Materials	2,309	1,200	(1,109)
Equipment	-	-	-
Total Fee for Service Program	$ 141,261	$ 153,227	$ 11,966

Other Funds

Enterprise Funds

Family Resource Center

The Family Resource Center program provides for operating costs of the center. The revenue is generated through rent for space occupied in the center by another agency and the expenditures are for operating costs and other materials.

Family Resource Center	Federal	State	Local	Total
Rents	$ -	$ -	$ 4,140	$ 4,140
Total Funding for Family Resource Center	$ -	$ -	$ 4,140	$ 4,140

The Family Resource Center program fund budget by major category is:

	FY 2011 Actual	FY 2012 Budget	Increase/ (Decrease)
Contractual Services	$ 258	$ 1,000	$ 742
Supplies & Materials	897	3,140	2,243
Equipment	-	-	-
Total Family Resource Center	$ 1,155	$ 4,140	$ 2,985