



Fiscal Year 2015 – 2016 Appropriations

September 21, 2015

Linda K. Schumacher, Treasurer

**2015/2016 APPROPRIATIONS
BY FUND**

FUNDS	2015/2016 Fiscal Year Appropriations
General Fund	16,453,173
Special Revenue Funds:	
Principal's Fund (018)	20,000
Local Foundation Fund (019)	18,000
Ed. Mgt. Info. System Fund (432)	5,000
Public Preschool Grant Fund (439)	97,000
Data Communication (451)	20,000
Vocational Education Enhancements (461)	5,000
RAMTEC / Straight A Fund (466)	1,171,965
Career Enhancemnt Pilot Project (499)	141,000
PIC/JTPA Fund (502)	0
RACE TO THE TOP (506)	0
Vocational Education Fund (524)	450,000
Improving Teacher Quality (590)	5,000
School to Work Grant Fund (599)	
Total Special Revenue	1,932,965
Debt Service:	
Bond Retirement (002)	0
Capital Projects:	
Permanent Improvement (003)	500,000
OSFC Project Construction (004)	50,588
OSFC Project Construction (010)	3,831,366
Capital Projects HB426 (034)	350,000
Capital Projects (070)	450,436
Total Capital Projects	5,182,390
Enterprise:	
Food Service Fund (006)	450,000
Uniform School Supply Fund (009)	175,000
Rotary Special Service Fund (011)	175,000
Adult Education Fund (012)	500,000
Total Enterprise Funds	1,300,000
Internal Service	
Rotary - Internal Service (014)	22,694
Self Insurance Fund (024)	2,700,000
Total Internal Service	2,722,694
Trust and Agency	
Special Trust (007)	45,000
Endowment (008)	500
Financial Aid (022)	50,000
USAS Network - NCOCC (025)	4,500,000
Student Activity (200)	215,000
Total Enterprise Funds	4,810,500
Total All Funds	32,401,722

Note: The advances were not taken into consideration for this budgetary analysis.
PCTC included the advances into their actual receipts and disbursements.

BUDGETARY ANALYSIS
July 1, 2015 - June 30, 2016

FUNDS	Original Certificate	September Amendment	Total Certified Resources
General Fund	25,551,256	0	25,551,256
Special Revenue Funds:			
Principal's Fund (018)	29,080	0	29,080
Local Foundation Fund (019)	67,554	-49,000	18,554
Ed. Mgt. Info. System Fund (432)	10,300	0	10,300
Public Preschool Grant Fund (439)	83,191	14,000	97,191
Data Communication (451)	22,000	0	22,000
Vocational Education Enhancements (461)	4,000	1,000	5,000
RAMTEC / Straight A Fund (466)	315,179	856,786	1,171,965
Career Enhancemnt Pilot Project (499)	0	141,000	141,000
PIC/JTPA Fund (502)	0	0	0
RACE TO THE TOP (506)	0	0	0
Vocational Education Fund (524)	297,831	155,000	452,831
Improving Teacher Quality (590)	3,450	1,550	5,000
School to Work Grant Fund (599)	0	0	0
Total Special Revenue	832,586	1,120,336	1,952,922
Debt Service:			
Bond Retirement (002)	785,096	0	785,096
Capital Projects:			
Permanent Improvement (003)	1,161,461	0	1,161,461
OSFC Project Construction (004)	44,666	5,922	50,588
OSFC Project Construction (010)	3,788,799	42,567	3,831,366
Capital Projects HB426 (034)	1,266,077	0	1,266,077
Capital Projects (070)	450,436	0	450,436
Total Capital Projects	6,711,438	48,489	6,759,927
Enterprise:			
Food Service Fund (006)	504,833	0	504,833
Uniform School Supply Fund (009)	185,868	0	185,868
Rotary Special Service Fund (011)	220,378	0	220,378
Adult Education Fund (012)	709,440	0	709,440
Total Enterprise Funds	1,620,518	0	1,620,518
Internal Service			
Rotary - Internal Service (014)	23,194	0	23,194
Self Insurance Fund (024)	3,599,366	0	3,599,366
Total Internal Service	3,622,560	0	3,622,560
Trust and Agency			
Special Trust (007)	153,081	0	153,081
Endowment (008)	31,583	0	31,583
Financial Aid Grant (022)	25,000	25,000	50,000
USAS Network - NCOCC (025)	4,579,789	0	4,579,789
Student Activity (200)	209,953	5,047	215,000
Total Enterprise Funds	4,999,406	30,047	5,029,453
Total All Funds	44,122,861	1,198,872	45,321,733

Note: The advances were not taken into consideration for this budgetary analysis.
PCTC included the advances into their actual receipts and disbursements.

**2015/2016
GENERAL FUND
APPROPRIATIONS**

			2015/2016 Fiscal Year Appropriations
Beginning Balance	Beginning Balance		8,683,782
RECEIPTS		REVENUES	
General Property-R. E.	1.01	General Property-R. E.	5,719,808
Public Utility Personal Property Tax	1.02	Public Utility Personal Property Tax	387,222
School Foundation	1.035	Unrestricted Grants-In-Aid	
Tax Exemption Compensation		General Regular School Foundation	6,509,982
		Other State Funding	111,100
	1.04	Restricted Grants-In-Aid	
		Career/Tech Weighted Funding	2,487,518
		Economic Disadvantaged Funding	117,000
Homestead - Rollback	1.05	Property Tax Allocation	
		10% and 2.5% Rollback	292,917
		Homestead Exemption	215,093
		Tangible Personal Property Tax Reim	0
	1.06	All Other Operating Revenues	
Earnings on Investment		Open enrollment Adjustment	574,773
Miscellaneous Receipts		Associated Services/Other Adj	25,000
Other Tax		Interest Earned	32,000
Advances-In	2.05	General Fund Misc Receipts	116,000
	2.06	Other Tax (Manufactured Home Tax)	17,000
Refund Prior Yr Expense		Advances-In	78,500
		All Other Financing Resources	24,000
		General Ref of Prior Year Exp	
		General Sale/Loss of Assets	
Total Receipts			16,707,913
Total Available			25,391,695
EXPENDITURES		EXPENDITURES	
Salaries & Wages	3.01	Personnel Services	8,964,091
Retirement & Benefits	3.02	Employee Retirement/Insurance Benefits	3,425,050
Purchased Services	3.03	Purchased Services	1,672,610
Supplies & Materials	3.04	Supplies and Materials	440,541
Miscellaneous	4.30	Miscellaneous Objects	241,274
Debt Service	4.02/4.05	Principal Notes	335,000
	4.06	Interest and Fiscal Charges	449,247
Transfers-Out	5.01	Operating Transfers Out	825,360
Advances-Out	5.02	Advances Out	100,000
Refund of prior year receipts	5.03	All Other Financing Uses	
Total Expenditures			16,453,173
Cash Balance			8,938,522
Encumbrances			300,000
Unencumbered Balance			8,638,522

PERMANENT IMPROVEMENT FUND Capital Improvements Spending Plan FUND 003	2010/2011 ACTUAL	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 Appropriations
Beginning Balance	288,369	235,151	323,151	456,726	628,704	727,650
<i>Transfers-In from Gen Fund</i>	500,000	500,000	500,000	500,000	500,000	400,000
Total Available	788,369	735,151	823,151	956,726	1,128,704	1,127,650
<i>Prior Year Encumbrances</i>						66,189
3 Support Technology	21,764	7,164	96,615	6,919	38,391	40,000
7 Educational Technology	211,589	166,286	57,176	28,914	95,787	61,050
8 CTE Educational Equipment	310,125	221,676	198,134	253,394	200,296	150,000
9 Audio Visual Equipment	1,039	2,044	4,000		6,938	
12 Surveillance/Security				24,447	720	
15 CTE Furniture				1,539		
19 Facility/Grounds	8,700			12,800		
21 Contingency Improvements					9,592	
22 Educational Vehicles					49,329	25,000
Support Vehicles		14,500	10,500			32,000
Support Furniture		331				5,000
24 Maintenance/Custodial Equipment				9		
Total Improvements	553,217	412,000	366,425	328,021	401,054	379,239
Ending Balance	235,151	323,151	456,726	628,704	727,650	682,222