



Fiscal Year 2013 – 2014 Appropriations

September 16, 2013

Linda K. Schumacher, Treasurer

**2013/2014
GENERAL FUND
APPROPRIATIONS**

	2011/2012 Fiscal Year ACTUAL	2012/2013 Fiscal Year ACTUAL	2013/2014 Fiscal Year Appropriations
Beginning Balance	10,347,712	9,477,533	8,287,519
RECEIPTS			
General Property-Real Estate	3,753,080	3,926,874	3,850,000
Tangible Property-Personal	346,913	245,126	245,000
Tangible PP Loss Reimbursement	381,740	88,126	88,200
Tax Exemption Compensation	2,224	1,239	
Homestead - Rollback	597,090	601,763	601,000
Earnings on Investments	168,108	89,406	88,000
Miscellaneous Receipts	249,714	170,412	200,000
School Foundation Allowance	9,705,239	9,716,128	9,850,000
Transfer-In	491		
Advance-In	72,000	24,000	40,050
Refund of Prior Year Expenditure	67,498	25,055	
Total Receipts	15,344,098	14,888,129	14,962,250
Total Available	25,691,810	24,365,662	23,249,769
EXPENDITURES			
Salaries & Wages	9,100,883	8,974,040	8,980,000
Retirement & Benefits	3,752,109	3,697,196	3,514,270
Purchased Services	1,387,833	1,297,742	1,372,750
Supplies & Materials	494,414	534,485	550,000
Miscellaneous	182,739	191,205	192,000
Debt Service	847,838	842,123	845,584
Contingencies	0	1,302	0
Transfers-Out	505,200	500,000	600,000
Advances-Out	24,000	40,050	100,000
Refund of prior year receipts	0	0	
Total Expenditures	16,295,016	16,078,143	16,154,604
Cash Balance	9,396,794	8,287,519	7,095,165
Encumbrances	294,915	207,812	300,000
Unencumbered Balance	9,101,879	8,079,707	6,795,165

**2013/2014 APPROPRIATIONS
BY FUND**

FUNDS	2010/2011 Fiscal Year ACTUAL	2011/2012 Fiscal Year ACTUAL	2012/2013 Fiscal Year ACTUAL	2013/2014 Fiscal Year Appropriations
General Fund	16,878,080	16,295,016	16,078,143	16,154,604
Special Revenue Funds:				
Principal's Fund (018)	15,222	22,957	28,856	29,000
Local Foundation Fund (019)	148,175	67,495	46,645	150,000
Ed. Mgt. Info. System Fund (432)	1,948	17,352	16,847	18,000
Public Preschool Grant Fund (439)	96,077	106,619	79,308	88,000
Data Communication (451)	796	38,919	21,543	22,000
Vocational Education Enhancements (461)	3,618	5,229	4,189	4,000
ABEL/JOBS Grant Fund (499)	0	79	0	0
PIC/JTPA Fund (502)	126,544	135,721	156,106	27,000
RACE TO THE TOP (506)	0	1,050	1,050	1,050
Vocational Education Fund (524)	503,593	354,655	305,262	305,000
Improving Teacher Quality (590)	14,162	30,963	4,988	5,000
School to Work Grant Fund (599)	201,544	0	0	0
Total Special Revenue	1,111,679	781,039	664,795	649,050
		0		
Debt Service:				
Bond Retirement (002)	0	0	0	0
Capital Projects:				
Permanent Improvement (003)	553,217	412,000	366,425	500,000
OSFC Project Construction (004)	1,961,112	889,408	53,500	8,800
OSFC Project Construction (010)	13,949,727	8,200,956	319,155	400,000
Capital Projects HB426 (034)	256,288	331,195	373,040	700,000
Capital Projects (070)	1,702,293	667,549	462,566	500,000
Total Capital Projects	18,422,637	10,501,108	1,574,686	2,108,800
Enterprise:				
Food Service Fund (006)	379,468	424,867	428,516	450,000
Uniform School Supply Fund (009)	163,608	174,628	158,533	160,000
Rotary Special Service Fund (011)	132,372	152,462	146,260	150,000
Adult Education Fund (012)	537,064	492,236	514,590	520,000
Total Enterprise Funds	1,212,511	1,244,193	1,247,899	1,280,000
Internal Service				
Rotary - Internal Service (014)	133	69	183	500
Self Insurance Fund (024)	2,799,413	2,924,938	2,675,860	2,600,000
Total Internal Service	2,799,546	2,925,007	2,676,043	2,600,500
Trust and Agency				
Special Trust (007)	6,545	9,872	11,354	20,000
Endowment (008)	500	500	500	500
Financial Aid (022)	72,704	73,438	75,116	80,000
USAS Network - NCOCC (025)	2,871,363	2,975,571	3,836,193	3,800,000
Student Activity (200)	156,941	146,623	205,688	210,000
Total Enterprise Funds	3,108,052	3,206,005	4,128,851	4,110,500
Total All Funds	43,532,506	34,952,368	26,370,417	26,903,454

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

PERMANENT IMPROVEMENT FUND Capital Improvements Spending Plan FUND 003	2008/2009 ACTUAL	2009/2010 ACTUAL	2010/2011 ACTUAL	2011/2012 ACTUAL	2012/2013 ACTUAL & ENC	2013/2014 Appropriations
Beginning Balance	563,988	269,991	288,371	235,154	323,154	209,165
<i>Transfers-In from Gen Fund</i>	200,000	300,000	500,000	500,000	500,000	500,000
<i>Matching Grants</i>	0	0	0	0	0	0
<i>Construction Grant</i>	0	0	0	0	0	0
<i>Renovation Bonds</i>	0	0	0	0	0	0
Total Available	763,988	569,991	788,371	735,154	823,154	709,165
<i>Prior Year Expenditures</i>						
3 Support Technology	12,436	91,063	21,764	7,164	96,615	77,000
5 Outside Lighting						
7 Educational Technology	142,234	81,597	211,589	166,286	58,777	100,000
8 CTE Educational Equipment	230,895	82,991	310,125	221,676	431,874	125,000
9 Audio Visual Equipment	9,736	7,501	1,039	2,044	4,000	
12 Surveillance/Security					12,223	
13 Boiler Conversion and Gas Line						
14 Roof						
15 CTE Furniture	1,881					
16 Lighting Replacement						
18 Building Renovation	1,658					
19 Facility/Grounds	3,308	3,250	8,700			40,000
20 Electrical						
21 Contingency Improvements						
22 Educational Vehicles	72,751	4,018				70,000
Support Vehicles	18,700	11,199		14,500	10,500	
Support Furniture				331		
23 Lab Garage Doors						
24 Maintenance/Custodial Equipment	399					
26 Telephone System						
28 Computer Tables/Mobile Lab						
30 Asbestos						
32 Air Conditioning/Boilers						
35 Energy Conservation						
33 Software/EMIS						
Total Improvements	493,997	281,620	553,217	412,000	613,989	412,000
Ending Balance	269,991	288,371	235,154	323,154	209,165	297,165

BUDGETARY ANALYSIS
July 1, 2013 - June 30, 2014

9/30/13

FUNDS	Original Certificate	Sept Amendment	Total Certified Resources
General Fund	22,535,166	0	22,535,166
Special Revenue Funds:			
Principal's Fund (018)	34,176		34,176
Local Foundation Fund (019)	65,895	87,000	152,895
Ed. Mgt. Info. System Fund (432)	30,106		30,106
Public Preschool Grant Fund (439)	89,602		89,602
Data Communication (451)	22,900		22,900
Vocational Education Enhancements (461)	4,031		4,031
ABEL/JOBS Grant Fund (499)	0		0
PIC/JTPA Fund (502)	107,973		107,973
RACE TO THE TOP (506)	(1,050)	2,100	1,050
Vocational Education Fund (524)	325,967		325,967
Improving Teacher Quality (590)	4,275	900	5,175
School to Work Grant Fund (599)	0		0
Total Special Revenue	683,876	90,000	773,876
Debt Service:			
Bond Retirement (002)	784,949	0	784,949
Capital Projects:			
Permanent Improvement (003)	709,162		709,162
OSFC Project Construction (004)	8,842		8,842
OSFC Project Construction (010)	4,231,057		4,231,057
Capital Projects HB426 (034)	1,143,741		1,143,741
Capital Projects (070)	1,313,223		1,313,223
Total Capital Projects	7,406,025	0	7,406,025
Enterprise:			
Food Service Fund (006)	479,445		479,445
Uniform School Supply Fund (009)	175,241		175,241
Rotary Special Service Fund (011)	206,454		206,454
Adult Education Fund (012)	1,076,708		1,076,708
Total Enterprise Funds	1,937,848	0	1,937,848
Internal Service			
Rotary - Internal Service (014)	19,122		19,122
Self Insurance Fund (024)	3,660,383		3,660,383
Total Internal Service	3,679,506	0	3,679,506
Trust and Agency			
Special Trust (007)	151,643		151,643
Endowment (008)	31,675		31,675
Financial Aid Grant (022)	73,000	9,000	82,000
USAS Network - NCOCC (025)	3,922,705		3,922,705
Student Activity (200)	195,845	25,000	220,845
Total Enterprise Funds	4,374,869	34,000	4,408,869
Total All Funds	41,402,237	124,000	41,526,237

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