



**Fiscal Year
2016 – 2017
Appropriations**

September 19, 2016

Linda K. Schumacher, Treasurer

**2016/2017 APPROPRIATIONS
BY FUND**

FUNDS	2016/2017
	Fiscal Year Appropriations
General Fund	17,834,845
Special Revenue Funds:	
Principal's Fund (018)	22,000
Local Foundation Fund (019)	10,000
Ed. Mgt. Info. System Fund (432)	8,000
Public Preschool Grant Fund (439)	100,000
Data Communication (451)	15,000
Vocational Education Enhancements (461)	5,000
RAMTEC / Straight A Fund (466)	0
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)	0
Total Special Revenue	756,000
Debt Service:	
Bond Retirement (002)	0
Capital Projects:	
Permanent Improvement (003)	450,000
OSFC Project Construction (004)	41,000
OSFC Project Construction (010)	3,756,000
Capital Projects HB426 (034)	350,000
Capital Projects (070)	446,210
Total Capital Projects	5,043,210
Enterprise:	
Food Service Fund (006)	475,000
Uniform School Supply Fund (009)	175,000
Rotary Special Service Fund (011)	175,000
Adult Education Fund (012)	500,000
Total Enterprise Funds	1,325,000
Internal Service	
Rotary - Internal Service (014)	5,000
Self Insurance Fund (024)	3,200,000
Total Internal Service	3,205,000
Trust and Agency	
Special Trust (007)	55,000
Endowment (008)	2,000
Financial Aid (022)	50,000
USAS Network - NCOCC (025)	4,500,000
Student Activity (200)	250,000
Total Enterprise Funds	4,857,000
Total All Funds	33,021,055

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, 2016 - June 30, 2017

FUNDS	Original Certificate	September Amendment	Total Certified Resources
General Fund	27,466,375	0	27,466,375
Special Revenue Funds:			
Principal's Fund (018)	38,808	0	38,808
Local Foundation Fund (019)	10,806	0	10,806
Ed. Mgt. Info. System Fund (432)	8,088	0	8,088
Public Preschool Grant Fund (439)	74,836	28,000	102,836
Data Communication (451)	22,000	0	22,000
Vocational Education Enhancements (461)	1,000	5,000	6,000
RAMTEC / Straight A Fund (466)	0	0	0
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)	243,725	210,000	453,725
Improving Teacher Quality (590)	3,500	1,500	5,000
School to Work Grant Fund (599)	0	0	0
Total Special Revenue	402,763	385,500	788,263
Debt Service:			
Bond Retirement (002)	789,137	0	789,137
Capital Projects:			
Permanent Improvement (003)	1,190,301	0	1,190,301
OSFC Project Construction (004)	41,212	0	41,212
OSFC Project Construction (010)	3,756,321	0	3,756,321
Capital Projects HB426 (034)	1,547,549	0	1,547,549
Capital Projects (070)	446,210	0	446,210
Total Capital Projects	6,981,593	0	6,981,593
Enterprise:			
Food Service Fund (006)	512,672	0	512,672
Uniform School Supply Fund (009)	194,635	0	194,635
Rotary Special Service Fund (011)	263,679	0	263,679
Adult Education Fund (012)	584,755	0	584,755
Total Enterprise Funds	1,555,742	0	1,555,742
Internal Service			
Rotary - Internal Service (014)	27,089	0	27,089
Self Insurance Fund (024)	3,303,614	0	3,303,614
Total Internal Service	3,330,703	0	3,330,703
Trust and Agency			
Special Trust (007)	155,450	0	155,450
Endowment (008)	32,421	0	32,421
Financial Aid Grant (022)	50,000	0	50,000
USAS Network - NCOCC (025)	4,850,413	0	4,850,413
Student Activity (200)	204,151	50,000	254,151
Total Enterprise Funds	5,292,435	50,000	5,342,435
Total All Funds	45,818,748	435,500	46,254,248

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

**2016/2017
GENERAL FUND
APPROPRIATIONS**

	2015/2016 Fiscal Year ACTUAL			2016/2017 Fiscal Year Appropriations
Beginning Balance	8,683,782		Beginning Balance	10,154,996
REVENUES			REVENUES	
General Property-R. E.	5,770,601	1.01	General Property-R. E.	5,774,712
Public Utility Personal Property Tax	443,481	1.02	Public Utility Personal Property Tax	467,126
Unrestricted Grants-In-Aid	6,936,216	1.035	Unrestricted Grants-In-Aid	7,416,500
General Regular School Foundation	6,824,275		General Regular School Foundation	7,316,500
Other State Funding	111,941		Other State Funding	100,000
Restricted Grants-In-Aid	2,981,044	1.04	Restricted Grants-In-Aid	3,395,319
Career/Tech Weighted Funding	2,755,662		Career/Tech Weighted Funding	3,252,448
Economic Disadvantaged Funding	225,382		Economic Disadvantaged Funding	142,871
Property Tax Allocation	499,016	1.05	Property Tax Allocation	460,532
10% and 2.5% Rollback	254,232		10% and 2.5% Rollback	229,774
Homestead Exemption	244,784		Homestead Exemption	230,758
All Other Operating Revenues	991,264	1.06	All Other Operating Revenues	996,026
Open enrollment Adjustment	768,632		Open enrollment Adjustment	760,000
Associated Services/Other Adj	100,200		Associated Services/Other Adj	100,000
Interest Earned	42,023		Interest Earned	60,000
General Fund Misc Receipts	61,927		General Fund Misc Receipts	58,000
Other Tax (Manufactured Home Tax)	18,481		Other Tax (Manufactured Home Tax)	18,026
Advances-In	78,500	2.05	Advances-In	91,500
All Other Financing Resources	82,604	2.06	All Other Financing Resources	50,000
General Ref of Prior Year Exp	82,154		General Ref of Prior Year Exp	
General Sale/Loss of Assets	450		General Sale/Loss of Assets	
Total Receipts	17,782,725			18,651,715
Total Available	26,466,507			28,806,711
EXPENDITURES			EXPENDITURES	
Salaries & Wages	8,704,816	3.01	Personnel Services	9,378,423
Retirement & Benefits	3,442,332	3.02	Employee Retirement/Insurance Benefits	3,891,450
Purchased Services	1,690,054	3.03	Purchased Services	2,140,755
Supplies & Materials	535,794	3.04	Supplies and Materials	551,869
Miscellaneous	235,520	4.30	Miscellaneous Objects	247,294
Debt Service	335,000	4.02/4.05	Principal Notes	330,000
	449,247	4.06	Interest and Fiscal Charges	394,695
Transfers-Out	827,249	5.01	Operating Transfers Out	825,360
Advances-Out	91,500	5.02	Advances Out	75,000
Refund of prior year receipts	0	5.03	All Other Financing Uses	
	0			
Total Expenditures	16,311,511			17,834,845
Cash Balance	10,154,996			10,971,865
Encumbrances	182,737			300,000
Unencumbered Balance	9,972,258			10,671,865

PERMANENT IMPROVEMENT FUND Capital Improvements Spending Plan FUND 003	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/2015 ACTUAL	2015/2016 ACTUAL	2016/2017 Appropriations	
Beginning Balance	323,151	456,726	628,704	727,650	881,021	
<i>Transfers-In from Gen Fund</i>	500,000	500,000	500,000	400,000	400,000	
Total Available	823,151	956,726	1,128,704	1,127,650	1,281,021	
<i>Prior Year Encumbrances</i>						
3 Support Technology	96,615	6,919	38,391	8,997	30,800	servers
7 Educational Technology	57,176	28,914	95,787	52,942	131,197	chromebooks
8 CTE Educational Equipment	198,134	253,394	200,296	161,786	150,000	
9 Audio Visual Equipment	4,000		6,938			
12 Surveillance/Security		24,447	720	6,599		
15 CTE Furniture		1,539			4,000	desks
19 Facility/Grounds		12,800				
21 Contingency Improvements			9,592	3,432		
22 Educational Vehicles			49,329	8,085	60,000	bus & suburban
Support Vehicles	10,500				32,000	Maint truck
Support Furniture				1,498		
24 Maintenance/Custodial Equipment		9		3,291		
Total Improvements	366,425	328,021	401,054	246,629	407,997	
Ending Balance	456,726	628,704	727,650	881,021	873,024	