



**Fiscal Year
2017 – 2018
Appropriations**

September 18, 2017

Linda K. Schumacher, Treasurer

**2017/2018 APPROPRIATIONS
BY FUND**

FUNDS	First 2017/2018 Fiscal Year Appropriations
General Fund	18,320,180
Special Revenue Funds:	
Principal's Fund (018)	28,000
Local Foundation Fund (019)	11,000
Ed. Mgt. Info. System Fund (432)	6,231
Public Preschool Grant Fund (439)	95,000
Data Communication (451)	14,400
Vocational Education Enhancements (461)	4,000
RAMTEC / Straight A Fund (466)	0
Career Enhancemnt Pilot Project (499)	0
PIC/JTPA Fund (502)	0
RACE TO THE TOP (506)	0
Vocational Education Fund (524)	430,000
Improving Teacher Quality (590)	0
School to Work Grant Fund (599)	0
Total Special Revenue	588,631
Debt Service:	
Bond Retirement (002)	0
Capital Projects:	
Permanent Improvement (003)	500,000
OSFC Project Construction (004)	38,996
OSFC Project Construction (010)	3,673,824
Capital Projects HB426 (034)	1,531,871
Capital Projects (070)	433,817
Total Capital Projects	6,178,508
Enterprise:	
Food Service Fund (006)	525,000
Uniform School Supply Fund (009)	175,000
Rotary Special Service Fund (011)	185,000
Adult Education Fund (012)	600,000
Total Enterprise Funds	1,485,000
Internal Service	
Rotary - Internal Service (014)	27,038
Self Insurance Fund (024)	3,500,000
Total Internal Service	3,527,038
Trust and Agency	
Special Trust (007)	178,607
Endowment (008)	31,804
Financial Aid (022)	23,594
USAS Network - NCOCC (025)	3,500,000
Student Activity (200)	260,000
Total Enterprise Funds	3,994,005
Total All Funds	34,093,362

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, 2017 - June 30, 2018

FUNDS	Original Certificate	September Amendment	Total Certified Resources
General Fund	31,040,674	0	31,040,674
Special Revenue Funds:			
Principal's Fund (018)	43,535	0	43,535
Local Foundation Fund (019)	0	11,000	11,000
Ed. Mgt. Info. System Fund (432)	6,231	0	6,231
Public Preschool Grant Fund (439)	79,863	18,000	97,863
Data Communication (451)	22,000	0	22,000
Vocational Education Enhancements (461)	4,000	0	4,000
RAMTEC / Straight A Fund (466)	0	0	0
Career Enhancemnt Pilot Project (499)	0	0	0
PIC/JTPA Fund (502)	0	0	0
RACE TO THE TOP (506)	0	0	0
Vocational Education Fund (524)	277,326	155,000	432,326
Improving Teacher Quality (590)	3,500	0	3,500
School to Work Grant Fund (599)	0	0	0
Total Special Revenue	436,455	184,000	620,455
Debt Service:			
Bond Retirement (002)	790,706	0	790,706
Capital Projects:			
Permanent Improvement (003)	1,317,795	0	1,317,795
OSFC Project Construction (004)	38,996	0	38,996
OSFC Project Construction (010)	3,673,824	0	3,673,824
Capital Projects HB426 (034)	1,957,231	0	1,957,231
Capital Projects (070)	433,817	0	433,817
Total Capital Projects	7,421,664	0	7,421,664
Enterprise:			
Food Service Fund (006)	535,172	0	535,172
Uniform School Supply Fund (009)	192,658	0	192,658
Rotary Special Service Fund (011)	284,867	0	284,867
Adult Education Fund (012)	473,744	130,000	603,744
Total Enterprise Funds	1,486,441	130,000	1,616,441
Internal Service			
Rotary - Internal Service (014)	33,038	0	33,038
Self Insurance Fund (024)	3,052,180	450,000	3,502,180
Total Internal Service	3,085,218	450,000	3,535,218
Trust and Agency			
Special Trust (007)	188,607	0	188,607
Endowment (008)	32,304	0	32,304
Financial Aid Grant (022)	48,594	0	48,594
USAS Network - NCOCC (025)	4,678,573	0	4,678,573
Student Activity (200)	207,304	55,000	262,304
Total Enterprise Funds	5,155,382	55,000	5,210,382
Total All Funds	49,416,541	819,000	50,235,541

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

**2017-2018
GENERAL FUND
APPROPRIATIONS**

	2016/2017 Fiscal Year ACTUAL			2017/2018 Fiscal Year Appropriations
Beginning Balance	10,154,996	Beginning Balance		12,213,287
REVENUES			REVENUES	
General Property-R. E.	5,702,537	1.01	General Property-R. E.	5,718,928
Public Utility Personal Property Tax	494,299	1.02	Public Utility Personal Property Tax	518,477
Unrestricted Grants-In-Aid	7,346,877	1.035	Unrestricted Grants-In-Aid	7,676,831
General Regular School Foundation	7,235,244		General Regular School Foundation	7,530,831
Other State Funding	111,633		Other State Funding	146,000
Restricted Grants-In-Aid	3,608,454	1.04	Restricted Grants-In-Aid	3,774,293
Career/Tech Weighted Funding	3,384,203		Career/Tech Weighted Funding	3,522,591
Economic Disadvantaged Funding	224,251		Economic Disadvantaged Funding	251,702
Property Tax Allocation	487,829	1.05	Property Tax Allocation	484,365
10% and 2.5% Rollback	254,735		10% and 2.5% Rollback	255,240
Homestead Exemption	233,094		Homestead Exemption	229,125
All Other Operating Revenues	1,270,356	1.06	All Other Operating Revenues	1,238,452
Open enrollment Adjustment	983,928		Open enrollment Adjustment	942,452
Associated Services/Other Adj	135,236		Associated Services/Other Adj	135,000
Interest Earned	57,525		Interest Earned	65,000
General Fund Misc Receipts	73,024		General Fund Misc Receipts	75,000
Other Tax (Manufactured Home Tax)	20,643		Other Tax (Manufactured Home Tax)	21,000
Advances-In	91,500	2.05	Advances-In	87,000
Transfers-In	10,806		Transfers-In	0
All Other Financing Resources	136,975	2.06	All Other Financing Resources	120,000
General Ref of Prior Year Exp	125,699		General Ref of Prior Year Exp	110,000
General Sale/Loss of Assets	11,276		General Sale/Loss of Assets	10,000
Total Receipts	19,149,633			19,618,346
Total Available	29,304,629			31,831,633
EXPENDITURES			EXPENDITURES	
Salaries & Wages	9,030,044	3.01	Personnel Services	9,660,972
Retirement & Benefits	3,728,813	3.02	Employee Retirement/Insurance Benefits	4,206,916
Purchased Services	1,937,755	3.03	Purchased Services	2,081,886
Supplies & Materials	507,427	3.04	Supplies and Materials	522,651
Miscellaneous	218,301	4.30	Miscellaneous Objects	224,850
Debt Service	330,000	4.02/4.05	Principal Notes	340,000
	394,695	4.06	Interest and Fiscal Charges	382,545
Transfers-Out	857,307	5.01	Operating Transfers Out	825,360
Advances-Out	87,000	5.02	Advances Out	75,000
Refund of prior year receipts	0	5.03	All Other Financing Uses	0
Total Expenditures	17,091,342			18,320,180
Cash Balance	12,213,287			13,511,453
Encumbrances	153,327			300,000
Unencumbered Balance	12,059,960			13,211,453

PERMANENT IMPROVEMENT FUND						
Capital Improvements Spending Plan	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
FUND 003	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Appropriations
Beginning Balance	323,151	456,726	628,704	727,650	881,021	986,168
<i>Transfers-In from Gen Fund</i>	500,000	500,000	500,000	400,000	400,000	400,000
Total Available	823,151	956,726	1,128,704	1,127,650	1,281,021	1,386,168
<i>Prior Year Encumbrances</i>						
3 Support Technology	96,615	6,919	38,391	8,997	58,761	9,500
7 Educational Technology	57,176	28,914	95,787	52,942	87,214	194,000
8 CTE Educational Equipment	198,134	253,394	200,296	161,786	85,611	145,000
9 Audio Visual Equipment	4,000		6,938		4,000	4,000
12 Surveillance/Security		24,447	720	6,599		
15 CTE Furniture		1,539				5,000
19 Facility/Grounds		12,800				100,000
21 Contingency Improvements			9,592	3,432		
22 Educational Vehicles			49,329	8,085	59,266	
Support Vehicles	10,500					40,000
Support Furniture				1,498		
24 Maintenance/Custodial Equipment		9		3,291		
Total Improvements	366,425	328,021	401,054	246,629	294,853	497,500
Ending Balance	456,726	628,704	727,650	881,021	986,168	888,668

Overdrive

Cos WorkStations

Roof

Truck & Plow