



Memo To: Dr. Aaron Spence, Superintendent  
From: Michael C. Griffin, Chief Finance Officer  
Date: September 4, 2013  
Re: Original Budget Resolution for 2013 – 2014

Please see attached the original budget resolution for 2013 – 2014.

- State Fund - \$64,266,679
- Local Current Fund – \$29,776,000
- Federal Fund\* - \$7,414,999 (All Federal budgets have been submitted to the State for approval; however, not all have been approved. The Federal budget will increase in November, based on these pending approvals - primarily EC and Title funding. The original budget reflects only those budgets that have been formally approved by the State.)

\*The Federal Fund includes approximately \$2.2 million in Race to the Top (RttT) grants for the Sandhills Leadership Academy. This program is managed by the Sandhills Regional Education Consortium, and supports all school systems in our region. Moore County Schools is the fiscal agent; therefore, we include this RttT grant in our budget ordinance.

- Local Capital Fund – \$714,000
- Child Nutrition Fund – \$5,333,000
- Local Operations Fund – \$1,809,000

Our undesignated fund balance is approximately 6.3%, compared to Local and State funding. We do not include Federal funding in this calculation, as the Federal budgets allow carryover.

The Finance Office recommends approval of the budget resolution as presented. Please let me know if you need additional information, as detailed documentation is available. Thank you.

# MOORE COUNTY BOARD OF EDUCATION BUDGET RESOLUTION FOR 2013 - 2014 FISCAL YEAR

BE IT RESOLVED by the Board of Education of the Moore County School Administrative Unit;

**Section 1** The following revenues are estimated to be available to the respective fund. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the respective fund for the fiscal year so stated.

## State Public School Fund – Fund 1

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
State Revenues	64,266,679				
<u>Expenditures</u>					
Instructional Svces	56,032,005				
Support Services	8,234,674				

## Local Current Fund – Fund 2

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
<u>Revenues</u>					
County Funding	25,165,140				
Fines/Forfeitures					
Interest	<u>610,860</u>				
Total	25,776,000				
<u>Expenditures</u>					
Instructional Svces	17,689,000				
Support Services	11,407,000				
Charter Schools	680,000				
 <u>Fund Balance</u>					
Appropriated	4,000,000				

Per N.C. General Statute 115C-426(c), the appropriation or use of fund balance shall not be construed as a local current expense appropriation.

## Federal Program Fund – Fund 3

	<u>Original</u>	<u>November</u>	<u>February</u>	<u>May</u>	<u>June</u>
Federal Revenues	7,414,999				
<u>Expenditures</u>					
Instructional Svces	6,488,989				
Support Services	24,067				
Non-program Costs	901,943				

## **Local Capital Fund – Fund 4**

	<b><u>Original</u></b>	<b><u>November</u></b>	<b><u>February</u></b>	<b><u>May</u></b>	<b><u>June</u></b>
Capital Outlay	714,000				

## **Child Nutrition Fund – Fund 5**

	<b><u>Original</u></b>	<b><u>November</u></b>	<b><u>February</u></b>	<b><u>May</u></b>	<b><u>June</u></b>
Child Nutrition	5,333,000				

## **Local Operations Fund – Fund 8**

	<b><u>Original</u></b>	<b><u>November</u></b>	<b><u>February</u></b>	<b><u>May</u></b>	<b><u>June</u></b>
<b><u>Revenues</u></b>					
Interest/Grants/Fees	1,809,000				
<b><u>Expenditures</u></b>					
Instructional Svces	1,239,000				
Support Services	570,000				

**Section 2** The Sandhills Regional Education Consortium (SREC) will be accounted for as an agency fund – Fund 6, in the accounting records of the Moore County Board of Education.

**Section 3** Revenues of \$750,000 are budgeted for the Child Care Fund – Fund 7, to cover expenses for school-day and after-school daycare programs at respective schools. Any net revenues will be earned and held by the individual schools.

**Section 4** Revenues and expenditures for public school construction/projects through the School Special Revenue fund, including State Facility Funds, State Lottery Funds and Local School Bond Funds, will be accounted for in the accounting records of the County of Moore. In addition, the County maintains a Digital Learning Fund on behalf of Moore County Schools; the budget for this fund is \$750,000 for 2013-14.

**Section 5** Any additional fund balance in excess of the designated appropriation in the Local Current Fund, Local Capital Fund and Local Operations Fund will become contingency funds, once the Annual Financial (Audit) Report has been presented to the Board of Education.

Continued on next page

**Section 6** The Superintendent and Finance Officer are hereby authorized to transfer appropriations within a purpose code within a fund as contained herein under the following conditions:

- a. They may transfer amounts within a purpose code within a fund with proper justification.
- b. They may not transfer amounts from contingency without Board of Education approval.
- c. They may not transfer any amounts between Local Current appropriation and Local Capital appropriation without the approval of the Board of Education and the County Commissioners.

**Section 7** Copies of the Budget Resolution shall be furnished to the Superintendent and the Finance Officer for direction in carrying out their duties.

**Approval of budget resolution**

Approved by the Moore County Board of Education retroactively to July 1, 2013

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

Signed copy distributed to Finance Officer and maintained in Finance Office

**STATE, FEDERAL AND LOCAL FUNDS - BUDGET WORKSHEET**

(Rev 09/04/13)

DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
STATE PUBLIC SCHOOL FUND	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	64,266,679
FEDERAL PROGRAM FUND	5,480,071	10,803,980	10,657,218	5,928,986	6,295,269	5,882,864
LOCAL CURRENT APPROPRIATION	24,935,195	24,935,195	25,540,140	25,540,140	25,540,140	25,165,140
FINES/FORFEITURES/INTEREST	848,042	733,970	743,036	739,665	565,348	610,860
LOCAL OTHER REVENUES	1,750,788	1,331,700	1,560,921	1,643,468	2,058,275	1,809,000
<b>TOTAL REVENUES</b>	<b>100,161,292</b>	<b>98,249,332</b>	<b>98,997,961</b>	<b>98,019,169</b>	<b>100,024,089</b>	<b>97,734,543</b>
STATE PUBLIC SCHOOL FUND	67,147,196	60,444,487	60,496,646	64,166,910	65,565,057	64,266,679
FEDERAL PROGRAM FUND	5,480,071	10,803,980	10,657,218	5,928,986	6,295,269	5,882,864
LOCAL OPERATIONAL FUNDS	27,016,320	25,871,961	24,245,669	25,015,092	30,593,047	31,585,000
<b>TOTAL EXPENDITURES</b>	<b>99,643,587</b>	<b>97,120,428</b>	<b>95,399,533</b>	<b>95,110,988</b>	<b>102,453,373</b>	<b>101,734,543</b>
FUND BALANCE ADDED/(USED)	517,705	1,128,904	3,598,428	2,908,181	(2,429,284)	(4,000,000)
					LOCAL CAPITAL APPROPRIATION	711,932
					ADDITIONAL COUNTY FUNDING-STUDENT TECHNOLOGY/DIGITAL LEARNING FUND	750,000

STATE	64,266,679	59.63%	\$ 5,010
FEDERAL	5,882,864	5.46%	\$ 459
LOCAL	31,585,000	29.30%	\$ 2,462
CAPITAL	714,000	0.66%	
NUTRITION	5,333,000	4.95%	
<b>TOTAL</b>	<b>107,781,543</b>	<b>100.00%</b>	
ENROLLMENT	12,828		
FUNDING/ADM	8,402		



**STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
001,020	CLASSROOM TEACHERS***	31,805,580	26,257,473	25,698,276	30,430,695	31,632,384	32,048,096 *
	LOSS OF TEACHER CONVERSION	-	-	-	-	(1,441,000)	(1,441,000) *
	<b>Position allotment</b>	<b>580 positions</b>	<b>456 positions</b>	<b>442 positions</b>	<b>527 positions</b>	<b>535 positions</b>	<b>557 positions</b> *
002	CENTRAL OFFICE ADMIN	1,137,745	783,103	778,768	851,632	873,743	880,683
003	NON-INSTRUCTIONAL SUPPORT	3,399,145	5,076,492	5,215,862	5,514,565	4,658,675	5,110,672
005,067	SCHOOL BUILDING ADMIN***	2,701,743	2,729,395	1,598,824	2,744,609	2,766,040	2,758,960
	<b>Months of employment</b>	<b>407 months</b>	<b>415 months</b>	<b>230 months</b>	<b>417 months</b>	<b>415 months</b>	<b>406 months</b>
007	INSTRUCTIONAL SUPPORT***	3,772,220	3,691,507	3,728,827	2,680,685	3,930,872	3,889,634
	<b>Position allotment</b>	<b>62 positions</b>	<b>60 positions</b>	<b>60 positions</b>	<b>40 positions</b>	<b>60 positions</b>	<b>59 positions</b>
009,011, 018	NON-CONTRIBUTORY BENEFITS	1,474,644	1,399,029	1,155,114	1,472,131	1,529,041	1,517,000
012	DRIVER EDUCATION	292,428	280,366	283,593	216,768	247,433	220,904
013	CAREER/TECH EDUCATION***	3,294,858	3,339,521	3,241,137	3,083,522	3,412,093	3,422,868
	<b>Months of employment</b>	<b>584 months</b>	<b>584 months</b>	<b>571 months</b>	<b>528 months</b>	<b>563 months</b>	<b>571 months</b>
014	CTE PROGRAM SUPPORT	164,251	171,666	168,578	306,262	224,060	178,079
015,073	TECHNOLOGY	454,297	373,665	212,337	715,552	433,573	152,352
022	MENTOR POSITIONS	31,141	48,970	-	-	-	-
024	DISADVANTAGED STUDENTS	243,136	385,519	394,144	409,715	405,468	-
025,027	TEACHER ASSISTANTS	3,972,430	3,861,703	4,534,590	4,389,379	4,438,880	3,713,882
028	STAFF DEVELOPMENT	81,806	-	-	-	-	-
029,063	EC-SUPPORT/DEVELOPMENTAL SVCE	293,815	331,821	318,872	517,285	703,199	642,337 *
032	EXCEPTIONAL CHILDREN	5,354,346	5,205,447	5,703,023	5,050,680	5,152,397	5,421,917
033	ABC INCENTIVE PROGRAM	772,172	-	-	-	-	-
034	ACADEMIC/GIFTED	475,951	525,812	536,929	-	-	-
054	LIMITED ENGLISH PROFICIENCY	325,877	364,265	351,171	-	-	-
056	TRANSPORTATION	3,036,236	2,817,045	3,338,416	3,185,866	3,509,032	3,392,967 *
061	CLASSROOM MATERIALS	973,570	795,329	1,133,377	579,706	-	-
069,072	AT-RISK STUDENT SERVICES	2,261,759	1,883,093	1,993,090	1,993,138	2,466,384	2,357,328
130,055	TEXTBOOKS	828,046	123,266	111,718	24,720	622,783	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	<b>TOTAL STATE BUDGET</b>	<b>67,147,196</b>	<b>60,444,487</b>	<b>60,496,646</b>	<b>64,166,910</b>	<b>65,565,057</b>	<b>64,266,679</b>

Figures adjusted by DPI based on  
\*\*\* average salary

\*=ESTIMATE

**FEDERAL PROGRAM FUND - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
017	CTE-PROGRAM IMPROVEMENT	168,322	159,647	147,398	148,659	160,682	128,900
049	IDEA VI-B PRESCHOOL-EC	135,913	149,406	135,362	111,525	144,638	125,574
050	ESEA TITLE I	2,182,938	2,433,655	1,869,988	2,159,098	2,408,060	2,877,843
060,070	IDEA VI-B EC	2,323,954	2,138,271	1,942,240	2,799,356	2,854,594	2,285,022
103	TITLE II-IMPROVING TEACHER QUALITY	393,949	501,192	479,466	422,886	499,778	409,269
104	TITLE III-LANGUAGE ACQUISITION	63,101	55,158	71,404	71,984	54,821	56,256
105	TITLE I SCHOOL IMPROVEMENT	211,894	119,712	195,547	147,304	172,696	-
	<b>TOTAL FEDERAL BUDGET</b>	<b>5,480,071</b>	<b>5,557,041</b>	<b>4,841,405</b>	<b>5,860,812</b>	<b>6,295,269</b>	<b>5,882,864</b>
140-155	ARRA FUNDS	-	5,246,939	5,815,813	68,174	-	-



**LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
n/a	COUNTY APPROPRIATIONS	24,935,195	24,935,195	25,540,140	25,540,140	25,540,140	25,165,140
n/a	FINES/FORFEITURES	848,042	733,970	743,036	739,665	565,348	570,860
n/a	INTEREST EARNED	-	-	-	-	-	40,000
	<b>TOTAL REVENUES</b>	<b>25,783,237</b>	<b>25,669,165</b>	<b>26,283,176</b>	<b>26,279,805</b>	<b>26,105,488</b>	<b>25,776,000</b>
001	CLASSROOM TEACHERS	4,529,730	5,815,462	4,018,956	6,654,226	8,228,883	8,935,000
002	CENTRAL OFFICE ADMIN	1,057,938	1,034,226	1,034,266	401,458	469,184	469,000
003	NON-INSTRUCTIONAL SUPPORT	2,344,519	777,230	1,009,981	702,292	2,036,741	1,564,000
005	SCHOOL BUILDING ADMIN	1,377,334	1,295,173	2,536,500	1,132,331	1,426,703	1,431,000
007	INSTRUCTIONAL SUPPORT	1,083,648	1,047,382	1,174,237	2,447,721	2,212,662	2,217,000
009	LEAVE BENEFITS/LONGEVITY	122,872	139,035	206,481	93,891	159,741	180,000
014	CAREER/TECH SUPPORT	82,521	29,951	26,743	28,001	20,975	30,000
015	TECHNOLOGY	1,805,708	1,654,874	1,558,958	1,363,579	1,706,177	1,800,000
027	TEACHER ASSISTANTS	1,624,401	1,201,604	682,959	637,359	801,797	912,000
028	STAFF DEVELOPMENT	29,235	76,516	25,884	39,875	41,437	55,000
032	EXCEPTIONAL CHILDREN	891,941	682,312	376,058	140,921	75,476	148,000
036	CHARTER SCHOOLS	662,209	674,198	733,737	653,689	672,453	680,000
056	TRANSPORTATION	307,791	539,884	182,644	360,430	40,514	266,000
069	AT-RISK STUDENT SERVICES	588,888	436,817	404,236	390,647	208,857	421,000
012.300	INSTRUCTIONAL SUPPLIES/MEDIA	570,396	537,668	135,007	341,907	1,420,682	1,454,000
300-S	SCHOOL-OFFICE/CUSTODIAL	108,000	142,000	148,000	148,000	156,000	156,000
710	ARTS EDUCATION	454,834	491,133	404,911	62,931	89,790	112,000
711	ATHLETICS	727,042	738,741	806,005	821,377	842,752	858,000
712	ACADEMIC COMPETITION	22,936	25,000	25,546	26,909	28,433	32,000
715	READING INTERVENTION	451,040	426,422	420,285	443,285	480,006	-
802	CENTRAL/FINANCE/HR/TESTING/PR/ LEGAL/AUDIT	503,011	455,372	440,166	441,419	719,770	671,000
803	MAINTENANCE	6,374,844	6,472,902	6,511,031	6,259,964	6,636,983	7,143,000
807	CURRICULUM/AIG/AP/ESL/MEDIA/DIF	265,612	247,523	204,132	163,691	259,865	242,000
	<b>TOTAL EXPENDITURES</b>	<b>25,986,450</b>	<b>24,941,425</b>	<b>23,066,723</b>	<b>23,755,903</b>	<b>28,735,881</b>	<b>29,776,000</b>
	<b>FUND BALANCE ADDED/(USED)</b>	<b>(203,213)</b>	<b>727,740</b>	<b>3,216,453</b>	<b>2,523,902</b>	<b>(2,630,393)</b>	<b>(4,000,000)</b>



**LOCAL OPERATIONS FUND - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
n/a	MEDICAID-OUTREACH FEES	304,027	124,584	194,965	484,890	201,232	227,000
n/a	NC PRE-K REVENUES	374,307	364,306	363,760	265,800	284,586	266,000
n/a	SALES TAX REFUNDS	73,619	70,613	-	-	-	-
n/a	ROTC REVENUE	91,850	123,214	96,670	135,830	126,765	118,000
n/a	FEDERAL IMPACT AID FUNDS	42,546	87,559	118,577	135,710	155,247	120,000
n/a	FEDERAL TECHNOLOGY GRANT	-	-	54,297	52,261	60,539	20,000
n/a	DODEA-AYPYN GRANT	-	-	-	-	145,000	138,000
n/a	PRE-SCHOOL TUITION	93,616	97,447	105,642	109,040	127,085	107,000
n/a	CELLTOWER RENT	15,940	21,030	18,600	18,600	18,600	18,000
n/a	INTEREST EARNED	203,620	123,869	94,158	81,032	50,983	-
n/a	TRANSCRIPT/OTHER REVENUE	17,197	34,743	29,308	15,894	46,180	35,000
n/a	MISC REVENUE-BACKPACK PALS	48,973	80,528	71,965	-	-	-
n/a	MEDICAID-DIRECT SERVICE FEES	76,749	97,413	95,979	53,411	66,058	60,000
n/a	MICROSOFT SETTLEMENT FUNDS	146,915	-	-	-	-	-
n/a	MEBANE FOUNDATION	-	-	-	-	660,000	600,000
n/a	INDIRECT COST REIMBURSEMENTS	261,429	106,394	317,000	291,000	116,000	100,000
	<b>TOTAL REVENUES</b>	<b>1,750,788</b>	<b>1,331,700</b>	<b>1,560,921</b>	<b>1,643,468</b>	<b>2,058,275</b>	<b>1,809,000</b>
009	LEAVE BENEFITS/LONGEVITY	-	-	5,002	7,927	-	-
340	FEDERAL IMPACT AID/DODEA GRANT	-	-	159,910	108,414	218,274	152,000
340-A	FEDERAL AYPYN GRANT	-	-	-	-	157,000	126,000
404	PRE-SCHOOL TUITION-FUNDED	91,174	92,174	96,725	95,532	106,948	107,000
413	NC PRE-K PROGRAM	338,434	360,437	366,077	347,575	257,740	266,000
801	BOARD OF EDUCATION	87,121	68,573	68,205	85,759	74,848	87,000
802	WORKERS COMP/COVERAGE/ LEGAL/AUDIT	513,141	409,352	442,969	578,988	433,756	411,000
806	VENTURE REHAB-MEDICAID	-	-	40,058	34,994	34,466	60,000
813	MEBANE FOUNDATION	-	-	-	-	574,134	600,000
001	TEACHERS-MITIGATE STATE CUTS	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,029,870</b>	<b>930,536</b>	<b>1,178,946</b>	<b>1,259,189</b>	<b>1,857,166</b>	<b>1,809,000</b>
	<b>FUND BALANCE ADDED/(USED)</b>	<b>720,918</b>	<b>401,164</b>	<b>381,975</b>	<b>384,279</b>	<b>201,109</b>	<b>-</b>



**LOCAL CAPITAL OUTLAY FUND - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
000	SALES TAX REFUNDS	21,951	18,127	-	-	-	-
000	COUNTY APPROPRIATIONS	933,950	733,950	711,932	711,932	711,932	711,932
000	BOND INTEREST/TAX REFUNDS	-	400,000	-	-	-	-
000	MEDICAID RELIEF	397,494	-	-	-	-	-
000	INTEREST EARNED	6,609	6,532	4,000	4,068	2,068	2,068
000	FINANCING-ACTIVITY BUSES	-	-	236,058	-	-	-
000	CTE CONSTRUCTION PROJECTS	153,500	156,000	140,957	-	-	-
	<b>TOTAL REVENUES</b>	<b>1,513,504</b>	<b>1,314,609</b>	<b>1,092,947</b>	<b>716,000</b>	<b>714,000</b>	<b>714,000</b>
014	CTE CONSTRUCTION PROJECTS	134,954	137,904	133,939	-	-	-
015	IT EQPMT-SMART CLASSROOMS	260,000	340,000	-	-	-	-
015	IT CAPITAL/NETWORK PROJECTS	18,441	60,000	-	-	-	-
015	DIGITAL LEARNING INITIATIVE	-	-	-	-	-	-
120	TRANSPORTATION SFTWARE/EQPMT	34,620	-	-	-	-	-
120	FINANCING PYMTS-ACTIVITY BUSES	87,745	-	121,583	60,791	60,791	-
120	PURCHASE-NEW ACTIVITY BUSES	-	-	318,768	-	-	-
120	PURCHASE-NEW YELLOW BUSES	148,298	-	-	-	-	-
495	SCHOOL CAPITAL ALLOTMENTS	147,762	119,267	-	-	-	-
803	FURNISHINGS/EQUIPMENT	61,860	17,869	10,571	16,615	2,092	10,000
803	RENOV/MINOR CONSTRUCTION	369,212	404,394	424,939	347,860	412,709	380,000
803	HVAC PROJECTS	41,335	46,084	51,557	53,846	72,741	54,000
803	ROOFING REPLACEMENT	269,909	-	230,518	127,455	119,571	230,000
803	CABINET PROJECTS	28,965	18,798	14,400	9,885	7,843	10,000
803	VEHICLE-TRANS/MAINTENANCE	13,900	24,700	28,800	-	-	30,000
	<b>TOTAL EXPENDITURES</b>	<b>1,617,001</b>	<b>1,169,016</b>	<b>1,335,075</b>	<b>616,452</b>	<b>675,747</b>	<b>714,000</b>
	<b>FUND BALANCE ADDED/(USED)</b>	<b>(103,497)</b>	<b>145,593</b>	<b>(242,128)</b>	<b>99,548</b>	<b>38,253</b>	<b>-</b>

ADDITIONAL COUNTY FUNDING-STUDENT  
TECHNOLOGY/DIGITAL LEARNING FUND

750,000

**CHILD NUTRITION FUND - BUDGET WORKSHEET**

(Rev 09/04/13)

PRC	DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET
	<b>TOTAL REVENUES</b>	<b>4,627,425</b>	<b>4,617,272</b>	<b>4,790,689</b>	<b>4,890,645</b>	<b>5,259,104</b>	<b>5,333,000</b>
035	SALARIES/WAGES	1,623,972	1,472,878	1,540,437	1,490,293	1,597,780	1,600,000
035	BENEFITS	558,363	522,025	611,306	644,397	704,505	705,000
035	CONTRACTED SERVICES	37,121	44,487	72,873	52,325	51,652	53,000
035	WORKSHOPS/ALLOWED TRAVEL	2,282	231	1,025	289	1,060	2,000
035	RENTALS/LEASES	7,083	5,241	2,964	3,397	2,102	4,000
035	TRAVEL REIMBURSEMENT	10,978	9,124	11,526	4,265	3,134	4,000
035	TELEPHONE/POSTAGE/INSURANCE	1,766	2,309	3,096	4,619	1,958	5,000
035	INDIRECT COST	180,000	-	200,000	200,000	330,049	332,000
035	SUPPLIES/MATERIALS	29,812	13,904	6,620	2,242	11,415	6,000
035	FUEL FOR FACILITIES	30,786	32,988	26,708	31,936	18,449	32,000
035	REPAIRS/MATERIALS/LABOR	11,295	14,474	25,309	28,416	30,504	30,000
035	GAS/DIESEL FUEL/OIL/TIRES	2,905	2,174	2,938	4,895	5,160	6,000
035	FOOD PURCHASES	1,997,454	1,943,632	1,862,020	2,030,379	2,139,658	2,140,000
035	FOOD PROCESSING SUPPLIES	197,332	179,683	173,213	191,333	187,373	192,000
035	EQUIPMENT/COMPUTERS	60,934	82,325	129,383	48,608	85,863	95,000
035	DEPRECIATION	123,403	103,523	113,043	112,905	126,132	127,000
	<b>TOTAL EXPENDITURES</b>	<b>4,875,486</b>	<b>4,428,998</b>	<b>4,782,461</b>	<b>4,850,299</b>	<b>5,296,794</b>	<b>5,333,000</b>
	<b>NET EARNINGS ADDED/(USED)</b>	<b>(248,061)</b>	<b>188,274</b>	<b>8,228</b>	<b>40,346</b>	<b>(37,690)</b>	<b>-</b>

# Moore County Schools

2013-2014

Original Budget Resolution





# State Fund

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- Total budget of \$64.3 million
  - Longevity/annual leave = \$1.5 million
  - Allotment funding = \$62.8 million
    - \$600,000 less than last year, primarily in cuts to Teacher Assistants
- Includes loss of funding flexibility
  - \$1,441,000

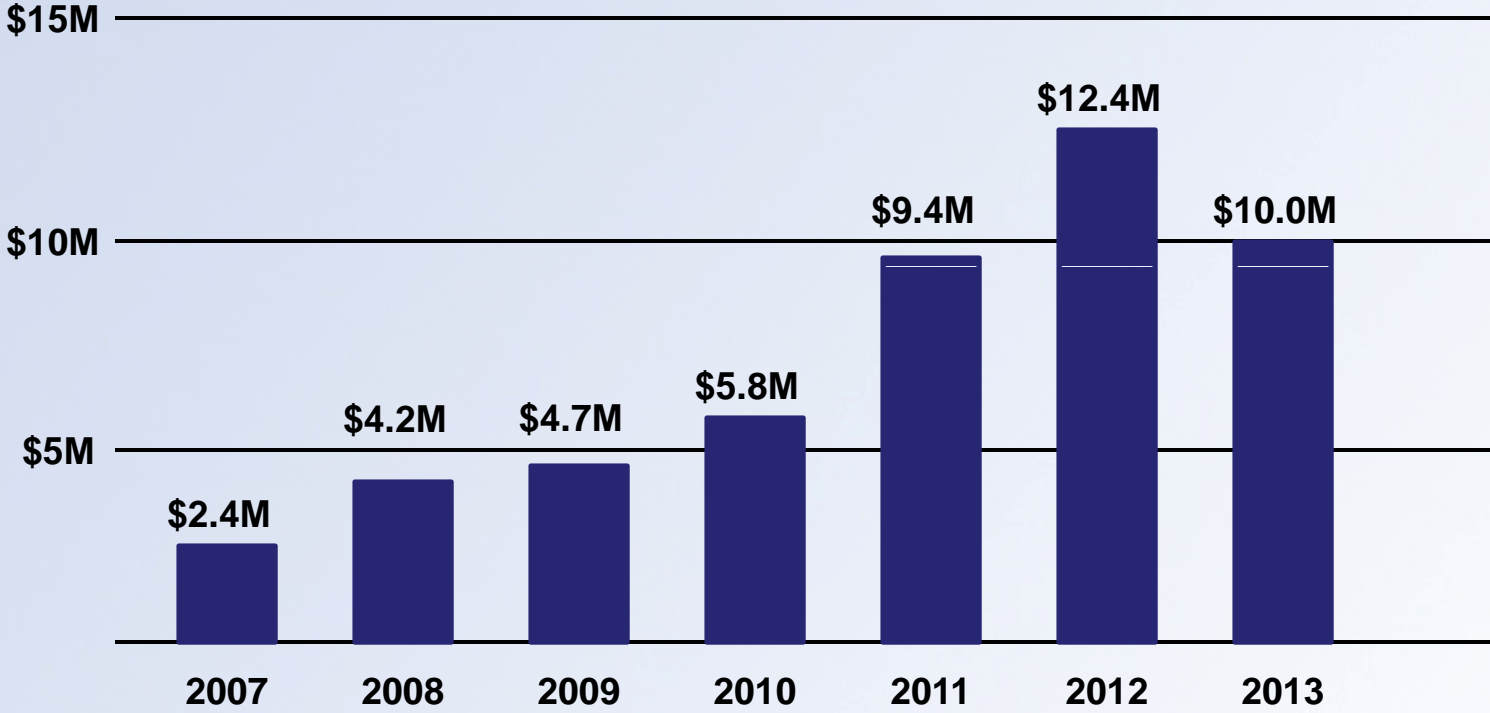


# **Local Current Fund**

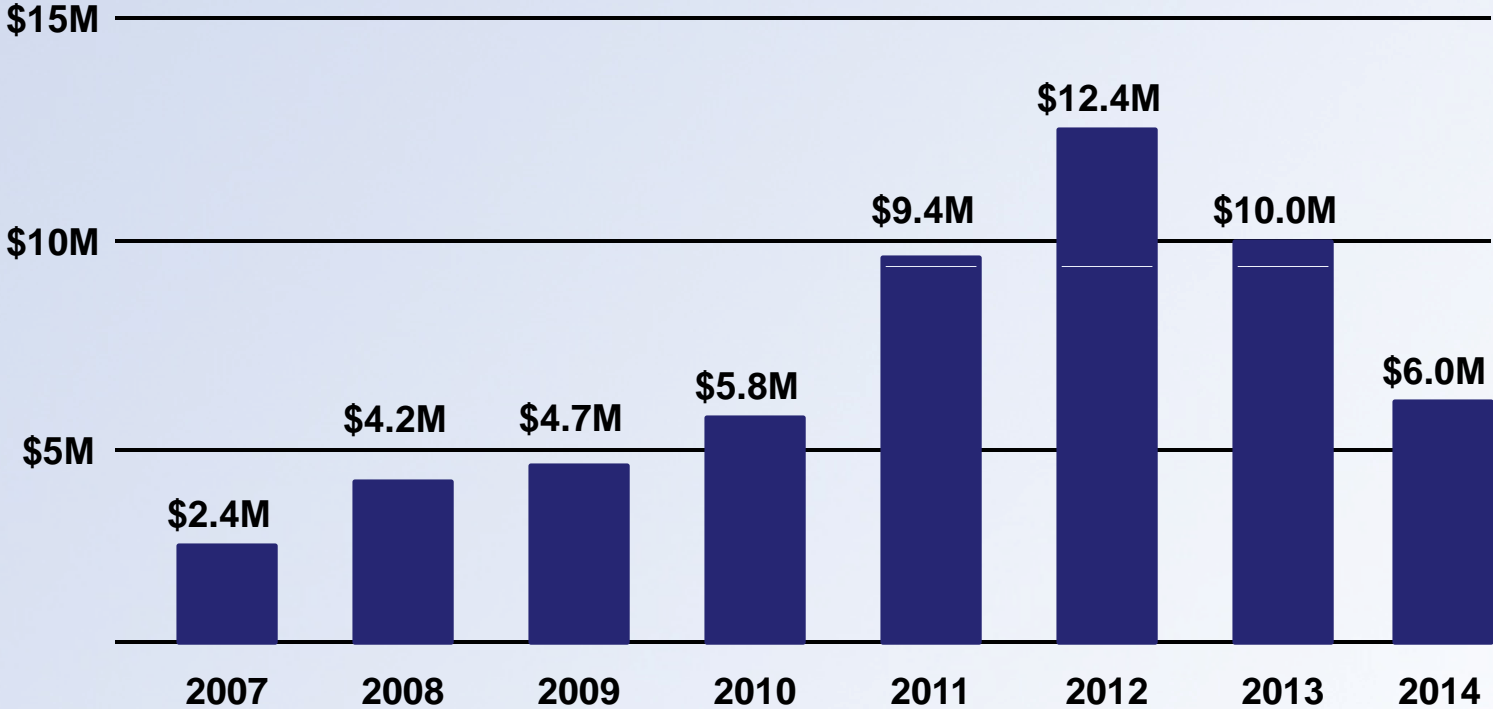
- Total budget of \$29.8 million
  - Increase of \$750,000 in County funding for Digital Learning (separate County fund)
  - Reduction of \$375,000 in County funding
  - Reduction of \$150,000 in fines/forfeitures
- Fund balance appropriated = \$4 million



# Moore County Schools Fund Balance



# Moore County Schools Fund Balance





# Moore County Schools Fund Balance

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Un-appropriated fund balance as a % of budget

- State budget = \$64.3 million
- Plus local budget of \$29.8 million =
- \$94.1 million State and local
- Un-appropriated fund balance of \$6 million =
- 6.3% of total State and local budget



# **Federal Fund**

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- Total budget of \$7.4 million
- Title funding and Exceptional Children
- Race to the Top = \$63,000
- SREC Leadership Academy = \$2.2 million



# Capital and Nutrition Funds

- Capital Outlay - \$714,000
  - Maintenance Projects
- Child Nutrition - \$5.3 million
  - Federal meal regulations
  - High school participation



# Local Operations Fund

- Total budget of \$1.8 million
- Year 2 for STEM Initiative
  - Mebane Foundation - \$600,000
- Pre-K funding
- ROTC/Impact Aid/AYPYN





# Digital Learning Fund

- Total budget of \$750,000
- Moore County manages fund on our behalf
- Phase II devices – initial rollout
- Phase II devices – students



# 2013-14 Funding Cuts

- Additional State cuts = \$600,000
- Loss of flexibility in 2012-13
  - Continued State cut of \$1.4 million
- Sequestration – cuts to Federal funding
  - Title I, II reduction = \$170,000
  - EC reduction = \$250,000
- Increased demand for EC services
  - # of students/cost of services



# 2013-14 Impact on Positions

- Elimination of 28 teacher assistant positions
  - Attrition
  - Shift to Title I
- Impact on teaching positions
  - Attrition
  - Student enrollment
  - New initiatives



# **2013-14 Initiatives**

## New teaching positions

- 3 DIF positions
- 1 AIG position (Academically Gifted)
- 1 Advanced Placement position –  
Moore Success (AP expansion)
- 2 CTE positions – Careers and  
Entrepreneurship



# **2013-14 Initiatives**

## New teaching positions, continued

- 5 instructional coaching positions
  - Title I schools
- 2 instructional intervention coaches (SFL/PES)
- Spanish Immersion program – WEES





# 2013-14 Budget Resolution

- State fund = \$64,266,679
- Local current fund = \$29,776,000
- Federal fund = \$ 7,414,999
- Capital fund = \$ 741,000
- Child nutrition fund = \$ 5,333,000
- Local operations fund = \$ 1,809,000
- Digital learning fund = \$ 750,000





**MOORE COUNTY SCHOOLS**

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*Growing to Greatness*

