

ASHEBORO CITY BOARD OF EDUCATION

April 26, 2012

7:00 p.m.

Professional Development Center

I. Opening

A. Call to Order

II. Action Items

*A. 2012 – 2013 Budget Presentation

III. Adjournment



ASHEBORO CITY SCHOOLS

Budget Work Session

2012 - 2013

Asheboro City

Board of Education

April 26, 2012



Asheboro City Schools 2012 - 2013 Budget Information Budget Reductions

		Amount	Difference
Budget Deficit			
Loss of Federal Funding			
ARRA - Stabilization Funds		\$ (370,000)	
ARRA - Jobs Bill		\$ (964,000)	\$ (1,334,000)
Increase in Discretionary Reduction	(11-12)	\$ (1,360,000)	
	(12-13)	\$ (1,595,000)	\$ (235,000)
Total Deficit			\$ (1,569,000)
Deficit Offset			
Current Expense/Restricted Fund Carryover		\$ 550,000	
Fund Balance		\$ 379,000	
Total Fund Balance			\$ 929,000
Title I Waiver			\$ 140,000
2011-2012 State One-time Expenditures			\$ 500,000
Total Deficit Offset			\$ 1,569,000



**Asheboro City Schools
2012 - 2013 Budget Information
Continuation Budget**

	<u>Local Current Expense</u>
Hospital Insurance Increase	\$ 25,000
Dental Insurance Decrease	\$ (10,000)
Retirement Rate Increase	<u>\$ 40,000</u>
	<u>\$ 55,000</u>
Increase in Current Expense Appropriation	<u>\$ 55,000</u>



Asheboro City Schools 2012 - 2013 Budget Information Budget Considerations (1)

	State	Local Current Expense	Federal	Capital Outlay
<u>Globally competitive students</u>				
Reinstate an ESL teacher and add an ESL teacher	\$ 55,000		\$ 55,000	
Additional elementary Art, Music, PE teachers			\$ 165,000	
AVID teacher at Asheboro High School			\$ 55,000	
Reinstate an AIG teacher	\$ 55,000			
10 Teachers to reduce class size	\$ 350,000	\$ 150,000		
Adjust band allotment	\$ 20,000			
<u>21st century professionals</u>				
Elementary Assistant Principal	\$ 70,000			
Reinstate elementary instructional facilitator			\$ 60,000	
Reinstate ESL lead teacher position			\$ 60,000	
	<u>\$ 550,000</u>	<u>\$ 150,000</u>	<u>\$ 395,000</u>	<u>\$ -</u>



Asheboro City Schools 2012 - 2013 Budget Information Budget Considerations (2)

	State	Local Current Expense	Federal	Capital Outlay
<u>Facilities will be a point of pride</u>				
ECDC Project (\$2,007,275 County allocation less 2011-2012 allocation)				\$ 1,920,913
Activity bus				\$ 95,000
Maintenance position		\$ 50,000		
Motorize bleachers at NAMS				\$ 15,000
Renovate kitchen at LP				\$ 50,000
Replace chiller towers at AHS				\$ 100,000
Replace heat pump at SAMS				\$ 60,000
Replace mower model 4000D				\$ 30,000
Restrooms & concessions at AHS				\$ 275,000
Roofing projects				\$ 120,000
Security camera upgrades				\$ 25,000
	\$ -	\$ 50,000	\$ -	\$ 2,690,913



Asheboro City Schools

2012 - 2013 Budget Information

Budget Considerations & Funding Sources

	State	Local Current Expense	Federal	Capital Outlay
Budget Considerations				
Total Budget Considerations (1)	\$ 550,000	\$ 150,000	\$ 395,000	\$ -
Total Budget Considerations (2)	\$ -	\$ 50,000	\$ -	\$ 2,690,913
Total Budget Considerations	\$ 550,000	\$ 200,000	\$ 395,000	\$ 2,690,913
Source of Funding				
Increase in State allotment	\$ 550,000			
Current Expense Appropriation Increase		\$ 200,000		
2011-12 One-time Expenditures & Carryover			\$ 395,000	
Capital Outlay Allotment & Fund Balance				\$ 2,690,913
Total Source of Funding	\$ 550,000	\$ 200,000	\$ 395,000	\$ 2,690,913



Asheboro City Schools

2012 - 2013 Budget Information

County Local Current Expense Appropriation

Year	Amount	Difference
2000-01	\$ 2,442,726	\$ 112,543
2001-02	\$ 2,783,841	\$ 341,115
2002-03	\$ 2,783,841	-
2003-04	\$ 2,957,368	\$ 173,527
2004-05	\$ 3,331,558	\$ 374,190
2005-06	\$ 3,612,250	\$ 280,692
2006-07	\$ 3,802,481	\$ 190,231
2007-08	\$ 3,760,242	\$ (42,239)
2008-09	\$ 4,006,130	\$ 245,888
2009-10	\$ 4,419,906	\$ 413,776
2010-11	\$ 4,291,642	\$ (128,264)
2011-12	\$ 4,367,466	\$ 75,824
2012-13 Request	\$ 4,622,466	\$ 255,000

\$138,000*

* The amount of increase ACS would receive if the same County Appropriation was allotted to education as in 2011-2012.



Asheboro City Schools 2012 - 2013 Budget Information Supplemental Tax Rate and Revenue

Year	Rate	Actual Revenue	Difference	%
1998-99	14.50	\$ 2,159,716		
1999-00	14.50	\$ 2,201,127	\$ 41,411	1.9%
2000-01	14.50	\$ 2,289,680	\$ 88,553	4.0%
2001-02	13.85	\$ 2,709,416	\$ 419,736	18.3%
2002-03	13.85	\$ 2,562,821	\$ (146,595)	-5.4%
2003-04	13.85	\$ 2,566,637	\$ 3,816	0.1%
2004-05	13.85	\$ 2,588,457	\$ 21,820	0.9%
2005-06	13.85	\$ 2,609,756	\$ 21,299	0.8%
2006-07	13.85	\$ 2,637,810	\$ 28,054	1.1%
2007-08	13.85	\$ 2,918,933	\$ 281,123	10.7%
2008-09	13.85	\$ 2,950,694	\$ 31,761	1.1%
2009-10	13.85	\$ 2,929,124	\$ (21,570)	-0.7%
2010-11	13.85	\$ 2,869,018	\$ (60,106)	-2.1%

\$.01/100 increase in tax rate equals approximately \$210,000



**Asheboro City Schools
2012 - 2013 Budget Information
Supplemental Tax Calculation**

Property Value (including vehicle tax)	\$ 2,154,216,073
Tax Rate \$.1385/100	0.001385
Total Tax	\$ 2,983,590
Collection Rate	98%
Projected Supplemental Taxes (rounded)	\$ 2,923,000
Projected Current Year Supplemental Taxes	\$ 2,915,000
Increase (Decrease)	\$ 8,000

\$.01/100 increase in tax rate equals approximately \$215,000



Asheboro City Schools
2012 - 2013 Budget Information
Local Current Expense Budget - Revenues

Budget Purpose	Initial Budget	Fund Balance	Increase In Appropriation	Final Budget
County Appropriation	\$ 4,367,466		\$ 255,000	\$ 4,622,466
Supplemental Taxes	\$ 2,923,000			\$ 2,923,000
Fines & Forfeitures	\$ 240,000			\$ 240,000
Fund Balance-Appropriated	\$ -	\$ 929,000		\$ 929,000
Total Budgeted Revenues & Fund Balance	\$ 7,530,466	\$ 929,000	\$ 255,000	\$ 8,714,466



Asheboro City Schools
2012 - 2013 Budget Information
Local Current Expense Budget - Expenditures

Budget Purpose	Initial Budget	Fund Balance	Increase In Appropriation	Final Budget
Instructional				
Regular	\$ 1,206,066	\$ 258,000	\$ 176,000	\$ 1,640,066
Special	\$ 181,500		\$ 2,000	\$ 183,500
Alternative/Supplemental	\$ 288,900	\$ 16,000	\$ 2,000	\$ 306,900
School Leadership	\$ 600,000	\$ 515,000	\$ 6,000	\$ 1,121,000
Co-Curricular	\$ 200,000		\$ 1,000	\$ 201,000
School-based Support	\$ 430,000		\$ 2,000	\$ 432,000
Sub-total Instructional	\$ 2,906,466	\$ 789,000	\$ 189,000	\$ 3,884,466

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Asheboro City Schools
2012 - 2013 Budget Information
Local Current Expense Budget - Expenditures

Budget Purpose	Initial Budget	Fund Balance	Increase In Appropriation	Final Budget
System-wide Support				
Regular	\$ 150,000	\$ 23,000	\$ 2,000	\$ 175,000
Special	\$ 115,000		\$ 1,000	\$ 116,000
Technology	\$ 400,000	\$ 33,000	\$ 1,000	\$ 434,000
Operational	\$ 2,545,000	\$ 10,000	\$ 54,000	\$ 2,609,000
Financial & Human Resources	\$ 291,000	\$ 36,000	\$ 1,000	\$ 328,000
Accountability	\$ 33,000		\$ 1,000	\$ 34,000
Pupil Support	\$ 190,000	\$ 17,000	\$ 2,000	\$ 209,000
Policy & Leadership	\$ 900,000	\$ 21,000	\$ 4,000	\$ 925,000
Total System-wide Support	\$ 4,624,000	\$ 140,000	\$ 66,000	\$ 4,830,000
Total Local Fund	\$ 7,530,466	\$ 929,000	\$ 255,000	\$ 8,714,466



Asheboro City Schools

2012 - 2013 Budget Information

County Capital Outlay Expense Appropriation

Year	Amount	Difference	
2000-01	\$ 774,732		
2001-02	\$ 762,460	\$ (12,272)	
2002-03	\$ 755,177	\$ (7,283)	
2003-04	\$ 803,552	\$ 48,375	
2004-05	\$ 817,983	\$ 14,431	
2005-06	\$ 818,268	\$ 285	
2006-07	\$ 818,268	\$ -	
2007-08	\$ 800,937	\$ (17,331)	
2008-09	\$ 795,174	\$ (5,763)	
2009-10	\$ 820,243	\$ 25,069	
2010-11	\$ 803,694	\$ (16,549)	
2011-12	\$ 813,477	\$ 9,783	
2012-13 Request	\$ 853,694	\$ 50,000	\$18,000*

* The amount of increase ACS would receive if the same County Appropriation was allotted to education as in 2011-2012.



**Asheboro City Schools
2012 - 2013 Budget Information
Capital Outlay Budget - Revenues**

Description	Amount
County Appropriation	\$ 853,694
Early Childhood Development Center Project	\$ 1,920,913
Fund Balance Appropriated	\$ 216,306
Total Budgeted Revenues & Fund Balance	\$ 2,990,913



**Asheboro City Schools
2012 - 2013 Budget Information
Capital Outlay Budget - Expenditures**

Description	Amount
Category I	
Early Childhood Development Center Project	\$ 1,920,913
Site Improvements	\$ 75,000
Concrete/Blacktop	\$ 30,000
HVAC - South Asheboro Middle School Heat Pump	\$ 60,000
Carpet/Tile	\$ 10,000
Asbestos Abatement	\$ 10,000
Roofing Projects	\$ 120,000
Asheboro High School - Debt Service	\$ 60,000
Asheboro High School - Restrooms & Concessions	\$ 275,000
Asheboro High School - Chiller Towers	\$ 100,000
North Asheboro Middle School - Motorize bleachers	\$ 15,000
Lindley Park Elementary School - Renovate kitchen	\$ 50,000
Subtotal Category I	\$ 2,725,913

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Asheboro City Schools
2012 - 2013 Budget Information
Capital Outlay Budget - Expenditures (continued)

Description	Amount
Category II	
Equipment	\$ 55,000
Custodial Equipment	\$ 10,000
Furniture	\$ 20,000
Maintenance Equipment	\$ 35,000
Technology Equipment	\$ 20,000
Security Equipment	\$ 25,000
Band Uniforms	\$ 5,000
Total Category II	\$ 170,000
Category III	
Activity Bus	\$ 95,000
Total Category III	\$ 95,000
Total Budget All Categories	\$ 2,990,913



Asheboro City Schools
2012 - 2013 Budget Information
State Public School Fund Budget - Revenues

Budget Purpose	Initial Budget	2011-2012 One-time Expenditures	Increase in Allotment	Final Budget
State Public School Fund	\$ 25,500,000	\$ 500,000	\$ 550,000	\$ 26,550,000
Total Budget	\$ 25,500,000	\$ 500,000	\$ 550,000	\$ 26,550,000



Asheboro City Schools
2012 - 2013 Budget Information
State Public School Fund Budget - Expenditures

Budget Purpose	Initial Budget	2011-2012 One-time Expenditures	Increase in Allotment	Final Budget
Instructional				
Regular	\$ 16,113,000	\$ 500,000	\$ 370,000	\$ 16,983,000
Special	\$ 3,630,000		\$ 110,000	\$ 3,740,000
Alternative/Supplemental	\$ 600,000			\$ 600,000
School Leadership	\$ 1,200,000		\$ 70,000	\$ 1,270,000
School-based Support	\$ 1,765,000			\$ 1,765,000
Subtotal Instructional	\$ 23,308,000	\$ 500,000	\$ 550,000	\$ 24,358,000

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Asheboro City Schools
2012 - 2013 Budget Information
State Public School Fund Budget - Expenditures

Budget Purpose	Initial Budget	2011-2012 One-time Expenditures	Increase in Allotment	Final Budget
System-wide Support				
Special	\$ 140,000			\$ 140,000
Technology	\$ 125,000			\$ 125,000
Operational	\$ 1,335,000			\$ 1,335,000
Financial & Human Resources	\$ 222,000			\$ 222,000
Accountability	\$ 106,000			\$ 106,000
Pupil Support	\$ 45,000			\$ 45,000
Policy & Leadership	\$ 174,000			\$ 174,000
Total System-wide Support	\$ 2,147,000	\$ -	\$ -	\$ 2,147,000
Total Non-Programmed	\$ 45,000	\$ -	\$ -	\$ 45,000
<small>(Required transfer to Child Nutrition Fund)</small>				
Total State Public School Fund	\$ 25,500,000	\$ 500,000	\$ 550,000	\$ 26,550,000



**Asheboro City Schools
2012 - 2013 Budget Information
Federal Grants Fund Budget - Revenues**

Budget Purpose	Initial Budget	Funds from Title I Waiver	2011-12 One- time Expenditures & Carryover	Final Budget
CTE Program Improvement	\$ 85,000			\$ 85,000
IDEA, Part B	\$ 1,850,000			\$ 1,850,000
Title I, Part A	\$ 2,000,000	\$ 140,000	\$ 395,000	\$ 2,535,000
Title II - Teacher Quality	\$ 225,000			\$ 225,000
Title III - Language Acquisition	\$ 100,000			\$ 100,000
Race to the Top	\$ 319,000			\$ 319,000
Total Budgeted Revenues	\$ 4,579,000	\$ 140,000	\$ 395,000	\$ 5,114,000



**Asheboro City Schools
2012 - 2013 Budget Information
Federal Grants Fund Budget - Expenditures**

Budget Purpose	Initial Budget	Funds from Title I Waiver	2011-12 One- time Expenditures & Carryover	Final Budget
Instructional				
Regular	\$ 460,000			\$ 460,000
Special	\$ 1,142,000			\$ 1,142,000
Alternative/Supplemental	\$ 2,110,000	\$ 140,000	\$ 395,000	\$ 2,645,000
School-based Support	\$ 490,000			\$ 490,000
Subtotal Instructional	\$ 4,202,000	\$ 140,000	\$ 395,000	\$ 4,737,000

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Asheboro City Schools
2012 - 2013 Budget Information
Federal Grants Fund Budget - Expenditures

Budget Purpose	Funds from			
	Initial Budget	Title I	Carryover	Final Budget
		Waiver		
System-wide Support				
Special	\$ 230,000			\$ 230,000
Technology	\$ 25,000			\$ 25,000
Policy & Leadership	\$ 72,000			\$ 72,000
Total System-wide Support	\$ 327,000	\$ -	\$ -	\$ 327,000
Total Non-programmed	\$ 50,000	\$ -	\$ -	\$ 50,000
<small>(Indirect cost paid to Restricted Grant Funds)</small>				
Total Federal Grants Fund	\$ 4,579,000	\$ 140,000	\$ 395,000	\$ 5,114,000



Asheboro City Schools

2012 - 2013 Budget Information

Child Nutrition Budget - Revenues

<u>Budget Purpose</u>	<u>Budget</u>
USDA Grants - Regular	\$ 2,000,000
USDA Grants - Commodities	\$ 180,000
Total Federal Sources	<u>\$ 2,180,000</u>
Sales - Breakfast	\$ 20,000
Sales - Lunch	\$ 250,000
Sales - Supplemental Sales	\$ 400,000
Catered Meals	\$ 120,000
Transfer From Other Funds	\$ 45,000
Total Local Sources	<u>\$ 835,000</u>
Total Budget	<u><u>\$ 3,015,000</u></u>



**Asheboro City Schools
2012 - 2013 Budget Information
Child Nutrition Budget - Expenditures**

Budget Purpose	Budget
Nutrition Services	\$ 2,865,000
Non-programmed Charges (Indirect cost paid to Restricted Grant Funds)	\$ 150,000
Total Budget	\$ 3,015,000



**Asheboro City Schools
2012 - 2013 Budget Information
Restricted Grant Fund Budget - Revenues**

Budget Purpose	Budget
Federal & State Sources	
Medicaid Administrative Outreach	\$ 50,000
Medicaid Direct Bill	\$ 20,000
Smart Start	\$ 140,000
NC PreK	\$ 475,000
ROTC	\$ 55,000
Department of Health	\$ 100,000
Subtotal Federal & State Sources	\$ 840,000

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Asheboro City Schools
2012 - 2013 Budget Information
Restricted Grant Fund Budget - Revenues

Budget Purpose	Budget	
Local Sources		
Tuition & Fees	\$	25,000
Balfour Daycare	\$	25,000
Rental of School Property	\$	5,000
Miscellaneous	\$	75,000
E-Rate	\$	50,000
Indirect Cost	\$	200,000
Developmental Day-RCS	\$	80,000
Total Local Sources	\$	460,000
Total Budget	\$	1,300,000



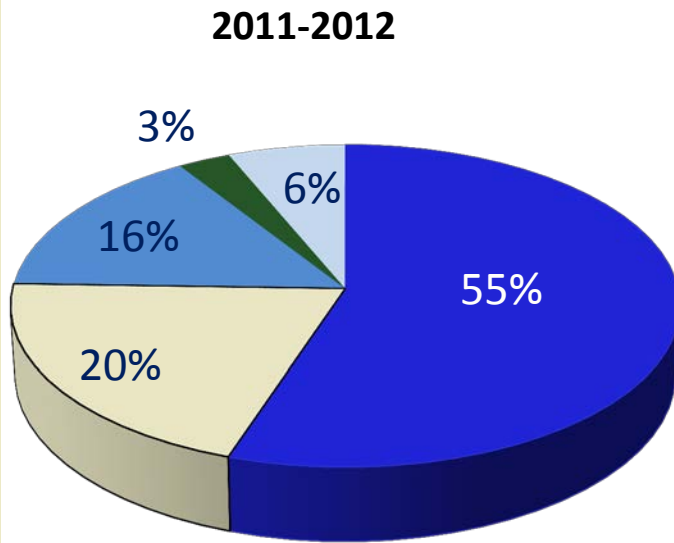
Asheboro City Schools
2012 - 2013 Budget Information
Restricted Grant Fund Budget - Expenditures

Budget Purpose	Budget
Instructional	
Regular	\$ 120,000
Special	\$ 80,000
Alternative/Supplemental	\$ 615,000
Co-Curricular	\$ 60,000
School-based Support	\$ 150,000
Total Instructional	\$ 1,025,000
System-wide Support	
Special	\$ 20,000
Technology	\$ 50,000
Operational	\$ 205,000
Total System-wide Support	\$ 275,000
Total Budget	\$ 1,300,000



Asheboro City Schools 2012 - 2013 Budget Information Budget by Fund

	2011-2012	2012-2013
State	\$ 26,000,000	\$ 26,550,000
Local Current Expense and Restricted	\$ 9,600,000	\$ 10,014,466
Federal Grants	\$ 7,271,000	\$ 5,114,000
Local Capital Outlay	\$ 1,333,000	\$ 2,990,913
Child Nutrition	\$ 2,961,000	\$ 3,015,000
Total	\$ 47,165,000	\$ 47,684,379



- State
- Local Current Expense and Restricted
- Federal Grants
- Local Capital Outlay
- Child Nutrition

