

**ORANGE COUNTY
BOARD OF EDUCATION**

AGENDA ITEM ABSTRACT

Meeting Date: March 7, 2011

AGENDA ITEM No. 11-03-12

ACTION ITEM: (Y/N) N

SUBJECT: 2011-2012 Superintendent's Recommended Local Current Expense Budget

INFO. CONTACT: Patrick Rhodes **PHONE:** 919-732-8126

- ATTACHMENTS:**
1. Budget Narrative
 2. 2011-2012 Student Enrollment Projections
 3. Proposed local operational revenue shifts, budget reductions, and 2011-2012 budget increases
 4. 2011-2012 Recommended Local Current Expense Budget
 5. Draft PowerPoint

PURPOSE: The Superintendent and Finance Officer will present a recommended local current expense budget. Other information presented will focus on changes in state and federal funding. The recommended budget of \$23,043,528 is based on the same per pupil appropriation as fiscal year 2010-2011.

BACKGROUND: Currently Orange County Schools has a total operating budget of 67 million dollars which is funded by three major sources: the State of North Carolina, the Federal Government, and Orange County Government. While we are expecting lower funding levels from state and federal sources, we anticipate county appropriations to hold steady. The district will also be facing increased costs associated with retirement, health insurance and other expenses.

The Superintendent will present a recommended budget for Board of Education consideration. This budget will request the same per pupil appropriation of \$3,096; the same as was received in 2009-2010 and 2010-2011. Based on a projected enrollment of 7,272 students, the total requested appropriation is \$23,043,528. Due to increased enrollment of 80 students and adjustments for out-of-district and charter school students, the overall appropriation increases by \$268,432. The presentation will also include proposed local operational revenue shifts to include spending 1.4 million dollars of fund balance, converting lottery funds to teaching positions, and reducing local budgets mainly in the district office.

As part of the budget presentations, the Superintendent will propose several appropriation changes designed to prevent school-level job loss associated with federal and state budget cuts.

A public hearing on the local budget will be held at 6:00 p.m. on Monday, March 21, 2011 in the auditorium of A.L. Stanback Middle School.

FINANCIAL IMPACT: If approved as presented, Orange County Schools will receive \$23,043,528 in local current expense funding from the Board of County Commissioners. This represents an additional \$268,432 in county funding support.

RECOMMENDATION: The Superintendent recommends the Board of Education receive the proposed local operating budget of \$23,043,528, discuss the recommendations, and provide feedback to staff.

Budget Narrative 2011-2012

The impact of North Carolina's massive budget deficit and the elimination of federal stimulus dollars on K-12 public education has been a source of concern across the state. While Orange County Schools (OCS) has been proactive in preparation for these funding reductions, there can be no sugarcoating the enormous, negative impact these looming cuts will have on our state funding. Orange County Schools is entering a period where we will face the greatest financial challenges we've ever experienced.

To fully comprehend the financial pressures the school system anticipates, it is important to examine our current revenue sources and to recognize the reductions OCS has had to overcome during the past two budget cycles.

Factors negatively influencing the 2011-2012 budget:

1. State budget deficits will result in cuts to state agencies, including education.
2. Federal stimulus funding, which supported OCS operations for the past two years, will end.
3. Local per pupil appropriations from Orange County government remain flat and are not expected to increase.

The North Carolina General Assembly is currently dealing with a massive 2.5 billion dollar estimated budget deficit. To compensate for the reduced state revenues, the legislature has indicated that it will reduce funding for K-12 public education by 10%. For Orange County Schools, this would equate to a 3.6 million dollar cut in funding.

It is important to note that this reduction will be in addition to the recurring 4% or 1.5 million dollars in discretionary cuts the district has already made for each of the past two budget

cycles. When these ongoing state cuts are combined with the potential of an additional 10% reduction in state funding, OCS may be forced to operate with 5 million dollars less in state funds. Since 85% of our budget is tied to the salaries and benefits of our faculty, state funding cuts of this magnitude will result in significant staffing reductions throughout the system. This will be the third consecutive year that state funding to schools has been cut, and, with the federal stimulus coming to an end, Orange County Schools will experience unparalleled financial pressures.

Further compounding the reductions in state and federal funding, the district is facing significant increases in our contributions for the state retirement system and employee health insurance. These unfunded mandates from the state are projected to cost the district more than 250,000 dollars. We are also anticipating increases in our utility costs. While these factors are a part of doing business, the impact of each increased expenditure is magnified in the light of the deep reductions in funding.

As part of the 2009 American Recovery and Reinvestment Act, the federal government provided 50 billion dollars to help states restore funding cuts to education. To prevent job loss, Orange County Schools used a percentage of its allocated 2.4 million dollars to maintain the employment of school-level positions, including teachers, teaching assistants, custodial staff and office support. The district also used these funds to support struggling students, special education programs and provide additional reading materials in our schools. These appropriations were critical to maintaining high levels of educational services for our children.

Fortunately, our students continue to benefit from strong funding support from the Board of County Commissioners and the citizens of Orange County. At the county level, revenues continue to be stable and we anticipate school appropriations to remain at the current level of

3,096 dollars per pupil. We are grateful to the County Commissioners for maintaining the one bright spot in our revenue picture. This, combined with good stewardship and the creation of internal efficiencies, has put us in a better position to withstand the budget cuts ahead.

We fully recognize that most businesses, citizens, and government organizations have had to “tighten their belts” during the ongoing recession. Since 2008, the Board of Education has taken proactive measures to reduce costs and, at the same time, minimize the negative impact of reduced funding on classrooms. We have implemented a variety of cost saving strategies and initiated a number of efficiency efforts designed to maintain our expectations of high quality teaching and learning. A large percentage of the resources these actions have realized have been saved as fund balance reserves and, as a result, OCS has some funding available to help lessen the negative effects of the 6.4 million dollar reduction in state and federal funding.

Through our conservative stewardship over the course of the past three years, we have grown the district’s reserves to three million dollars. Since 2008, Orange County Schools has taken deliberate actions to prepare for the impending shortfall in funding, such as not filling some vacancies, cutting the number of district-level staff, staffing reductions, trimming overtime, limiting travel, lowering overall operational costs and increasing our fund balance reserves.

The district is proposing several short-term actions designed shore up our shrinking operational revenue in order to mitigate the harmful effects of state and federal funding reductions. We are recommending that the Board of Education shift a portion of our current fund balance reserves to the operating budget. Specifically, we are proposing the use of 1.4 million dollars of fund balance reserves to prevent school-level job loss and preserve educational programs.

The superintendent is also recommending an additional reduction of 1.2 million dollars to the district's operating budget. These funds will be used to help offset the funding cuts from the state and as an attempt to preserve our current level of staffing. Central office staff has identified a number of cost containment measures designed to reduce our expenditures without directly impacting our students. The proposed budget for the 2011-2012 school year will include reductions in funding for our transportation budget, curriculum and instruction, maintenance, finance, Board of Education and human resources, among others. Orange County Schools will be actively pursuing additional savings from efficiencies in energy management, renegotiated contracts and integrated technology. By redefining and improving district procedures, we will also be able to realize savings from reduced costs associated with worker's compensation insurance, substitutes and overtime.

We are also recommending that the Board of Education request permission to convert \$571,000 in projected lottery revenues to temporarily fund teaching positions impacted by the state funding reductions. While this funding has historically been used to pay for capital projects, the district has the ability to apply these funds for instruction. The capital projects that were scheduled to be covered by these funds can be completed by using our Quality School Construction Bond funds.

This year, the Board of Education established a budget sub-committee consisting of teachers, principals, senior staff members and three board members. This group has solicited cost cutting ideas from various stakeholders, including the Superintendent's Teacher Advisory Council, K-12 principals, teachers and parents. The input we received has been used in the development of the local budget and will also help in weathering state budget cuts ahead.

For the upcoming fiscal year, we are recommending that the Orange County Board of Education request the same per pupil expenditure from the Board of County Commissioners. Since the 2009-2010 school year, the schools of Orange County have received a per pupil allocation of 3,096 dollars from the county. The district's total student enrollment is projected to be 7,272, which is an increase of 80 students over the previous year. The total requested appropriations from the Board of County Commissioners will be \$23,043,528. If this level of funding is approved by the commissioners, the district's operational revenues will increase by \$268,432 over last year's appropriation.

Throughout the budget process, Orange County Schools will maintain its focus on improving the achievement of all of its students. Our continued success is the result of our strong community support, excellent leadership from the Board of Education and the commitment and talent of our teachers and staff. As a community, we must dedicate ourselves to ongoing advocacy for our children who do not have a voice. By working together, we can make our elected officials in Raleigh understand that we cannot balance the budget at the expense of our children. It is with this sense of partnership that we will continue to provide outstanding opportunities for our students and prepare them for a better future. While the financial forecast for the upcoming school year is less than ideal, together, we can weather the storm and continue to make Orange County Schools one of the most outstanding school districts in the state.

DRAFT 3/3/2011 PM
Gilbert

2011-12 Student Enrollment Projections

	CHCCS	OCS	Total
1 March 2011 Department of Public Instruction ADM Planning #'s	11,718	7,272	18,990
2 Less: Out-of-District Students	131	98	229
3	11,587	7,174	18,761
4 Plus: Budgeted Charter Students	117	269	386
5 Total Students Projected for FY 2011-12	11,704	7,443	19,147
6 ADM % Allocation By District	61.1%	38.9%	
7 Total Students Projected for FY 2010-11	11,820	7,357	19,177
8 Total Projected Increase in Students for FY 2011-12	(116) *	86	(30)
9 % Increase in Students	-1.0%	1.2%	-0.2%
10 Amount to Fund New Students at Fiscal Year 2010-11 Approved Per Pupil Amount of \$3,096	(\$359,136)	* \$266,256	(92,880)
Annual Difference to BOCC Current Expense			(92,880)

Scenario 1. If Per Pupil Remained @ \$3,096	CHCCS	OCS	Total
Total FY 2011-12 Current Expense @ \$3,096 per student	\$36,235,584	\$23,043,528	\$59,279,112
Total FY 2010-11 Current Expense @ \$3,096 per student	\$36,594,720	\$22,777,272	\$59,371,992
Difference by District	(\$359,136)	\$266,256	(92,880)

Scenario 2. If Per Pupil Increased to \$3,127 ⁽¹⁾	CHCCS	OCS	Total
Total FY 2011-12 Current Expense @ \$3,127 per student	\$36,598,408	\$23,274,261	\$59,872,669
Total FY 2010-11 Current Expense @ \$3,096 per student	\$36,594,720	\$22,777,272	\$59,371,992
Difference by District	\$3,688	\$496,989	500,677

⁽¹⁾ If CHCCS Requested Same \$ Funding, Per Pupil Would Increase from \$3,096 to \$3,127

Scenario 3. If Per Pupil Increased to \$3,100	CHCCS	OCS	Total
Total FY 2011-12 Current Expense @ \$3,100 per student	\$36,282,400	\$23,073,300	\$59,355,700
Total FY 2010-11 Current Expense @ \$3,096 per student	\$36,594,720	\$22,777,272	\$59,371,992
Difference by District	(\$312,320)	\$296,028	(16,292)

Note: Numbers differ from email sent to Budget Committee due to the way the County accounts for out-of-district and charter school students.

2011-12 LOCAL CURRENT EXPENSE BUDGET

Proposed Local Operational Revenue Shifts:

Fund Balance	\$	1,400,000
Lottery Funds	\$	571,000
Proposed Local Budget Reductions	\$	1,186,215
Total	\$	<u>3,157,215</u>

Note: These funds will be used to offset anticipated cuts in state funding.

PROPOSED 2011-12 LOCAL BUDGET REDUCTIONS

Transportation (Reduce inventories, streamline purchasing procedures)	\$	152,000
Maintenance (Operational efficiencies, use federal QSCB funds)	\$	173,000
Middle School After School (Budget based on actual costs, no reduction in services)	\$	45,699
Curriculum & Instr. (Remaining budget is 100K above 08-09 levels. Realign resources & one-time expenditures)	\$	339,455
Board of Education (Trim contracted services)	\$	5,000
Executive Admin. (Reduction to superintendent's budget: postage & supplies)	\$	10,000
Middle College (Renegotiate contract, base funding on enrollment)	\$	22,000
Finance (Materials & supplies, final stages of paperless payroll)	\$	7,500
Electricity Costs (Projected 5% savings based on 2 degrees temp. set point changes)	\$	95,000
Substitute Teacher Costs (Do not use half day subs)	\$	10,000
Overtime Pay Reductions (\$49,277, reduced by \$5,000)	\$	5,000
At-Risk Services (\$170K remains in budget, no reduction in services)	\$	30,000
Human Resources (Based on actual expenditures)	\$	8,150
Non-Contributory Benefits (Decline in Worker's Compensation insurance cost)	\$	41,535
Payroll Savings	\$	120,000
Public Relations (Cuts to supplies and printing)	\$	1,876
Position Realignments TBD	\$	120,000
	<u>\$</u>	<u>1,186,215</u>

2011-12 LOCAL CURRENT EXPENSE BUDGET

Increases:

Exceptional Children	\$	100,000
Project Graduation	\$	12,000
Criminal Records Check	\$	19,000
Increase in Retirement Rate (10.51% to 11.62% = 1.11% increase)	\$	145,681
Increase in Hospitalization Ins. (10% increase = \$493 incr. per employee)	\$	104,516
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	\$	381,197
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**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u>	<u>DESCRIPTION</u> <u>REVENUES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.4110	County Appropriation	\$ 22,775,096	\$ 23,043,528	7,272 projected ADM
2.4110.007	County Appropriation - Health	494,000	494,000	
2.4410	Fines & Forfeitures	215,358	257,600	
2.4450	Interest	30,000	33,300	
2.4910	Fund Balance - Carryover	160,547	146,810	HCS \$435, Project House \$146,375
	TOTAL REVENUES	<u>\$ 23,675,001</u>	<u>\$ 23,975,238</u>	

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 001</u>	DESCRIPTION <u>REGULAR CLASSROOM TEACHERS</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>	
2.5110.001.121	Salaries - Teachers	\$ 2,022,597	\$ 2,398,514	68 positions
2.5110.001.181	Non-Tenured Supplements	790,599	864,076	
2.5110.001.211	Employer's Social Security Cost	215,209	249,588	
2.5110.001.221	Employer's Retirement Cost	296,229	379,113	11.62%
2.5110.001.231	Employer's Hospitalization Cost	286,473	368,696	68x5,422
2.5110.001.311	Contracted Services	89,000	67,000	Reduced \$22,000 for Middle College
2.5110.001.411	Matching Funds	13,000	13,000	
2.5111.001.181	Supplements - Tenured Teachers	1,105,916	1,063,168	
2.5111.001.211	Employer's Social Security Cost	84,603	81,332	
2.5111.001.221	Employer's Retirement Cost	116,453	123,540	
2.5112.001.121	Salary - Cultural Arts	31,290	98,390	
2.5112.001.181	Supplement 10+ Years	1,031,226	1,092,506	
2.5112.001.211	Employer's Social Security Cost	81,282	91,104	
2.5112.001.221	Employer's Retirement Cost	111,883	126,949	
2.5112.001.231	Employer's Hospitalization Cost	4,929	16,947	
2.5113.001.121	Salary - Physical Education	109,960	95,458	
2.5113.001.211	Employer's Social Security Cost	8,412	7,303	
2.5113.001.221	Employer's Retirement Cost	11,579	11,092	
2.5113.001.231	Employer's Hospitalization Cost	14,787	13,943	
2.5114.001.121	Salary - Foreign Language	63,900	12,172	
2.5114.001.211	Employer's Social Security Cost	4,888	931	
2.5114.001.221	Employer's Retirement Cost	6,729	1,414	
2.5114.001.231	Employer's Hospitalization Cost	9,858	3,098	
2.5115.001.121	Salary - Teacher - Technology	46,505	-	
2.5115.001.211	Employer's Social Security Cost	3,558	-	
2.5115.001.221	Employer's Retirement Cost	4,897	-	
2.5115.001.231	Employer's Hospitalization Cost	4,929	-	

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 001</u>	DESCRIPTION <u>REGULAR CLASSROOM TEACHERS</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>
2.5210.001.181	Supplements - Psychologists	21,360	21,360
2.5210.001.211	Employer's Social Security Cost	1,634	1,634
2.5210.001.221	Employer's Retirement Cost	2,249	2,482
2.5210.001.311	Vocational Rehabilitation Match	30,000	30,000
2.5260.001.181	Local Supplements	4,608	4,608
2.5260.001.211	Employer's Social Security Cost	353	353
2.5260.001.221	Employer's Retirement Cost	485	535
2.5820.001.181	Director Supplement	5,338	5,338
2.5820.001.211	Employer's Social Security Cost	408	408
2.5820.001.221	Employer's Retirement Cost	563	620
	TOTAL	<u>\$ 6,637,688</u>	<u>\$ 7,246,673</u>
			(Position Allotment on State Budget) (Increased due to the funding flexibility)
CODE <u>PRC 002</u>	DESCRIPTION <u>CENTRAL OFFICE ADMINISTRATION</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>
2.61XX.002.1XX	Salary - Central Office Administration	\$ 258,060	\$ 272,040
2.61XX.002.181	Supplement - Central Office Administration	58,066	62,536
2.61XX.002.211	Employer's Social Security Cost	24,184	25,595
2.61XX.002.221	Employer's Retirement Cost	33,288	38,878
2.61XX.002.231	Employer's Hospitalization Cost	19,075	21,013
2.6200.002.181	Supplement - Central Office Administration	8,028	8,028
2.6200.002.211	Employer's Social Security Cost	614	614
2.6200.002.221	Employer's Retirement Cost	845	933
2.6400.002.113	Salary - Central Office Administration	68,568	68,566
2.6400.002.181	Supplement - Central Office Administration	8,228	8,228
2.6400.002.211	Employer's Social Security Cost	5,875	5,875
2.6400.002.221	Employer's Retirement Cost	8,087	8,923
2.6400.002.231	Employer's Hospitalization Cost	4,929	3,098

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 002</u>	<u>DESCRIPTION</u> <u>CENTRAL OFFICE ADMINISTRATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.65XX.002.113	Salary - Central Office Administration	117,336	117,336
2.65XX.002.181	Supplement - Central Office Administration	22,204	22,204
2.65XX.002.211	Employer's Social Security Cost	10,675	10,675
2.65XX.002.221	Employer's Retirement Cost	14,693	16,215
2.65XX.002.231	Employer's Hospitalization Cost	9,858	5,423
2.66XX.002.113	Salary - Central Office Administration	77,868	64,251
2.66XX.002.181	Supplement - Central Office Administration	24,678	19,930
2.66XX.002.211	Employer's Social Security Cost	7,845	6,440
2.66XX.002.221	Employer's Retirement Cost	10,798	9,782
2.66XX.002.231	Employer's Hospitalization Cost	4,929	2,712
2.67XX.002.113	Salary - Central Office Administration	80,148	80,148
2.67XX.002.181	Supplement - Central Office Administration	9,618	9,618
2.67XX.002.211	Employer's Social Security Cost	6,867	6,867
2.67XX.002.221	Employer's Retirement Cost	9,452	10,431
2.67XX.002.231	Employer's Hospitalization Cost	4,929	5,423
2.69XX.002.181	Supplement - Central Office Administration	78,914	91,090
2.69XX.002.182	Travel Supplement	15,600	15,704
2.69XX.002.211	Employer's Social Security Cost	7,230	8,170
2.69XX.002.221	Employer's Retirement Cost	9,952	12,409
2.69XX.002.231	Employer's Hospitalization Cost	-	16,308
2.7100.002.181	Supplement - Central Office Administration	9,589	9,588
2.7100.002.211	Employer's Social Security Cost	734	733
2.7100.002.221	Employer's Retirement Cost	1,010	1,114
2.7200.002.181	Supplement - Central Office Administration	6,771	6,770
2.7200.002.211	Employer's Social Security Cost	518	518
2.7200.002.221	Employer's Retirement Cost	713	787
TOTAL		<u>\$ 1,040,777</u>	<u>\$ 1,074,972</u> (Based on Actual)

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 003</u>	DESCRIPTION <u>NON-INSTRUCTIONAL SUPPORT</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>	
2.51XX.003.162	Salaries - Substitutes	\$ 61,000	\$ 51,000	Reduced \$10K using TA's for subs
2.51XX.003.211	Employer's Social Security Cost	4,667	3,902	
2.540X.003.151	Salaries - School Based Personnel	214,970	-	
2.540X.003.211	Employer's Social Security Cost	16,445	-	
2.540X.003.221	Employer's Retirement Cost	22,636	-	
2.540X.003.231	Employer's Hospitalization Cost	33,271	-	
2.5820.003.151	NCWISE Clerical Salaries	152,364	-	
2.5820.003.211	Employer's Social Security Cost	11,656	-	
2.5820.003.221	Employer's Retirement Cost	16,044	-	
2.5820.003.231	Employer's Hospitalization Cost	24,645	-	
2.5830.003.151	Guidance Clerical Support	22,450	-	
2.5830.003.211	Employer's Social Security Cost	1,717	-	
2.5830.003.221	Employer's Retirement Cost	2,364	-	
2.5830.003.231	Employer's Hospitalization Cost	4,929	-	
2.6110.003.151	Salary - Secretaries	76,476	-	
2.6110.003.181	Supplement - Classified Staff	460,000	430,182	
2.6110.003.211	Employer's Social Security Cost	41,040	32,909	
2.6110.003.221	Employer's Retirement Cost	56,491	49,987	
2.6110.003.231	Employer's Hospitalization Cost	7,394	-	
2.6400.003.146	NC WISE Coordinator	40,181	39,672	
2.6400.003.151	Salary - Secretaries	34,404	-	
2.6400.003.211	Employer's Social Security Cost	5,706	3,035	
2.6400.003.221	Employer's Retirement Cost	7,854	4,610	
2.6400.003.231	Employer's Hospitalization Cost	9,858	5,422	
2.6401.003.152	Salary - Technology Network Support	86,088	191,808	
2.6401.003.211	Employer's Social Security Cost	6,586	14,673	
2.6401.003.221	Employer's Retirement Cost	9,065	22,288	

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 003</u>	DESCRIPTION <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2010-11</u> Budget	<u>2011-12</u> Budget
2.6401.003.231	Employer's Hospitalization Cost	9,858	21,690
2.6520.003.151	Salary - Print Shop Technician	34,716	34,716
2.6520.003.211	Employer's Social Security Cost	2,656	2,656
2.6520.003.221	Employer's Retirement Cost	3,656	4,034
2.6520.003.231	Employer's Hospitalization Cost	4,929	5,422
2.6540.003.173	Salaries - Custodians	520,223	-
2.6540.003.199	Overtime - Custodians	8,000	1,000
2.6540.003.211	Employer's Social Security Cost	40,409	77
2.6540.003.221	Employer's Retirement Cost	55,622	116
2.6540.003.231	Employer's Hospitalization Cost	96,116	-
2.6540.003.311	Contracted Services	442,996	478,744
2.6560.003.171	Salary - Courier	15,000	13,738
2.6560.003.211	Employer's Social Security Cost	1,148	1,051
2.6560.003.221	Employer's Retirement Cost	1,580	1,596
2.6560.003.231	Employer's Hospitalization Cost	-	2,790
2.6610.003.151	Salary - Financial Services Clerical	114,816	21,084
2.6610.003.211	Employer's Social Security Cost	8,783	1,613
2.6610.003.221	Employer's Retirement Cost	12,090	2,450
2.6610.003.231	Employer's Hospitalization Cost	14,787	3,579
2.6620.003.151	Salary - Human Resources Clerical	205,172	-
2.6620.003.211	Employer's Social Security Cost	15,696	-
2.6620.003.221	Employer's Retirement Cost	21,605	-
2.6620.003.231	Employer's Hospitalization Cost	19,716	-
2.6710.003.151	Salary - Accountability Assistant	34,910	-
2.6710.003.211	Employer's Social Security Cost	2,671	-
2.6710.003.221	Employer's Retirement Cost	3,676	-
2.6710.003.231	Employer's Hospitalization Cost	4,929	-
2.694X.003.151	Salary - Administrative Clerical	123,156	-

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 003</u>	<u>DESCRIPTION</u> <u>NON-INSTRUCTIONAL SUPPORT</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.694X.003.211	Employer's Social Security Cost	9,421	-
2.694X.003.221	Employer's Retirement Cost	12,968	-
2.694X.003.231	Employer's Hospitalization Cost	14,787	-
	TOTAL	<u><u>\$ 3,286,390</u></u>	<u><u>\$ 2,287,110</u></u> (Decrease due to funding flexibility. Increase in other PRCs.)

<u>CODE</u> <u>PRC 005</u>	<u>DESCRIPTION</u> <u>SCHOOL BUILDING ADMINISTRATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5401.005.114	Salary - Principals	\$ 438,348	\$ 616,954
2.5401.005.181	Supplements - Principals	208,240	193,722
2.5401.005.187	Salary Differential	8,132	4,558
2.5401.005.211	Employer's Social Security Cost	50,086	62,365
2.5401.005.221	Employer's Retirement Cost	68,942	94,730
2.5401.005.231	Employer's Hospitalization Cost	39,432	51,329
2.5401.005.332	Travel - Principals	6,955	6,955
2.5402.005.116	Salaries - Assistant Principals	466,268	520,018
2.5402.005.181	Supplements - Assistant Principals	102,720	103,822
2.5402.005.187	Salary Differential	6,086	-
2.5402.005.211	Employer's Social Security Cost	43,993	47,724
2.5402.005.221	Employer's Retirement Cost	60,555	72,490
2.5402.005.231	Employer's Hospitalization Cost	52,592	56,549
2.5403.005.332	School Clerical Travel	6,290	6,290
	TOTAL	<u><u>\$ 1,558,640</u></u>	<u><u>\$ 1,837,507</u></u> (M.O.E.s on St. Budget) (Transferred some M.O.E.s to PRC 010 & moved A.P.s and Principals to local.)

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 007</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPORT</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.5110.007.135	Salary - Literacy Coach	\$ 40,180	\$ 40,180	
2.5110.007.211	Employer's Social Security Cost	3,074	3,074	
2.5110.007.221	Employer's Retirement Cost	4,231	4,669	
2.5110.007.231	Employer's Hospitalization Cost	4,929	5,422	
2.5320.007.131	Salary - Social Workers	41,600	63,512	
2.5320.007.211	Employer's Social Security Cost	3,182	4,859	
2.5320.007.221	Employer's Retirement Cost	4,381	7,380	
2.5320.007.231	Employer's Hospitalization Cost	4,929	10,070	
2.5810.007.131	Salaries - Media Specialist	116,240	132,272	
2.5810.007.211	Employer's Social Security Cost	8,892	10,119	
2.5810.007.221	Employer's Retirement Cost	12,240	15,370	
2.5810.007.231	Employer's Hospitalization Cost	14,787	12,395	
2.5830.007.131	Salaries - Guidance	402,765	319,186	
2.5830.007.211	Employer's Social Security Cost	30,812	24,418	
2.5830.007.221	Employer's Retirement Cost	42,411	37,089	
2.5830.007.231	Employer's Hospitalization Cost	49,438	40,017	
	TOTAL	<u>\$ 784,091</u>	<u>\$ 730,031</u>	(Position Allotment on State Budget/moved) higher paid to State)

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5110.009.184	Longevity Pay	\$ 4,513	\$ 6,575
2.5110.009.185	Bonus Leave Payout	8,880	48
2.5110.009.188	Annual Leave Payout	13,444	6,319
2.5110.009.211	Employer's Social Security Cost	2,053	990
2.5110.009.221	Employer's Retirement Cost	2,826	1,504
2.5110.009.233	Unemployment	12,000	50,000
2.511X.009.235	Life Insurance	3,480	3,830

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 009</u>	DESCRIPTION <u>NON-CONTRIBUTORY BENEFITS</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>
2.5120.009.235	Life Insurance	248	264
2.52XX.009.184	Longevity	1,395	2,650
2.5210.009.185	Bonus Leave Payout	638	-
2.5210.009.188	Annual Leave Payout	3,290	-
2.52XX.009.211	Employer's Social Security Cost	407	203
2.5210.009.221	Employer's Retirement Cost	561	308
2.52XX.009.235	Life Insurance	894	1,080
2.53XX.009.184	Longevity	3,112	3,384
2.53XX.009.185	Bonus Leave Payout	131	-
2.53XX.009.188	Annual Leave Payout	974	-
2.53XX.009.211	Employer's Social Security Cost	323	341
2.53XX.009.221	Employer's Retirement Cost	444	519
2.53XX.009.235	Life Insurance	278	306
2.54XX.009.184	Longevity	26,377	27,932
2.54XX.009.188	Annual Leave Payout	1,363	-
2.54XX.009.211	Employer's Social Security Cost	2,122	2,137
2.54XX.009.221	Employer's Retirement Cost	2,921	3,246
2.54XX.009.235	Life Insurance	376	382
2.58XX.009.184	Longevity	5,345	6,173
2.58XX.009.185	Bonus Leave Payout	51	-
2.58XX.009.188	Annual Leave Payout	134	-
2.58XX.009.211	Employer's Social Security Cost	423	472
2.58XX.009.221	Employer's Retirement Cost	582	717
2.58XX.009.235	Life Insurance	446	466
2.61XX.009.184	Longevity	10,466	9,526
2.61XX.009.185	Bonus Leave Payout	2,180	-

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

CODE <u>PRC 009</u>	DESCRIPTION <u>NON-CONTRIBUTORY BENEFITS</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>
2.61XX.009.188	Annual Leave Payout	2,565	5,202
2.61XX.009.211	Employer's Social Security Cost	1,164	1,127
2.61XX.009.221	Employer's Retirement Cost	1,602	1,711
2.61XX.009.235	Life Insurance	66	58
2.62XX.009.235	Life Insurance	28	28
2.63XX.009.235	Life Insurance	6	14
2.64XX.009.184	Longevity Pay	4,260	2,058
2.64XX.009.185	Bonus Leave Payout	112	-
2.64XX.009.188	Annual Leave Payout	1,285	-
2.64XX.009.211	Employer's Social Security Cost	433	157
2.64XX.009.221	Employer's Retirement Cost	596	239
2.64XX.009.235	Life Insurance	36	42
2.65XX.009.184	Longevity Pay	20,465	24,578
2.65XX.009.185	Bonus Leave Payout	579	-
2.65XX.009.188	Annual Leave Payout	8,247	-
2.65XX.009.211	Employer's Social Security Cost	2,241	1,880
2.65XX.009.221	Employer's Retirement Cost	3,084	2,856
2.65XX.009.235	Life Insurance	760	738
2.66XX.009.184	Longevity Pay	10,150	4,472
2.66XX.009.185	Bonus Leave Payout	-	420
2.66XX.009.188	Annual Leave Payout	245	2,522
2.66XX.009.211	Employer's Social Security Cost	795	567
2.66XX.009.221	Employer's Retirement Cost	1,095	862
2.66XX.009.235	Life Insurance	102	108
2.6613.009.232	Worker's Compensation Insurance	183,589	132,589
2.67XX.009.184	Longevity Pay	3,607	-
2.67XX.009.211	Employer's Social Security Cost	276	-
2.67XX.009.221	Employer's Retirement Cost	380	-

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 009</u>	<u>DESCRIPTION</u> <u>NON-CONTRIBUTORY BENEFITS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.67XX.009.235	Life Insurance	16	16
2.69XX.009.184	Longevity Pay	4,720	5,852
2.69XX.009.211	Employer's Social Security Cost	361	448
2.69XX.009.221	Employer's Retirement Cost	497	680
2.69XX.009.235	Life Insurance	112	118
2.7100.009.235	Life Insurance	78	80
2.7200.009.235	Life Insurance	298	6,206
2.8600.009.235	Life Insurance	8	-
	TOTAL	<u><u>\$ 366,535</u></u>	<u><u>\$ 325,000</u></u> Reduced \$41,535

<u>CODE</u> <u>PRC 012</u>	<u>DESCRIPTION</u> <u>DRIVER'S EDUCATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5110.012.551	Purchase of Vehicles	\$ 4,117	\$ -
	TOTAL	<u><u>\$ 4,117</u></u>	<u><u>\$ -</u></u> (10-11 Budget was carry-over from sale of Driver's Ed. cars)

<u>CODE</u> <u>PRC 013</u>	<u>DESCRIPTION</u> <u>VOCATIONAL</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5120.013.311	Voc Ed Network Cert. Test	\$ 1,165	\$ 1,165
2.5120.013.312	Workshop Expenses	1,353	1,353
2.5120.013.331	Student Travel	708	708
2.5120.013.332	Travel	1,022	1,022
	TOTAL	<u><u>\$ 4,248</u></u>	<u><u>\$ 4,248</u></u>

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 027</u>	<u>DESCRIPTION</u> <u>TEACHER ASSISTANTS K-3</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.51XX.027.142	Teacher Assistants	\$ 496,964	\$ 565,750
2.51XX.027.167	Teacher Assistants - Sub Pay - Regular	5,000	5,000
2.51XX.027.199	Overtime Pay	35,000	30,000 Reduced \$5,000
2.51XX.027.211	Employer's Social Security Cost	41,078	45,957
2.51XX.027.221	Employer's Retirement Cost	56,016	69,807
2.51XX.027.231	Employer's Hospitalization Cost	105,826	71,706
	TOTAL	<u>\$ 739,883</u>	<u>\$ 788,221</u> (Based on actual)

<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5210.032.147	Bus Monitor	\$ 80,000	\$ -
2.5210.032.162	Substitute Pay - Teacher	67,106	910
2.5210.032.163	Substitute Pay - Staff Development	10,709	3,462
2.5210.032.167	Substitute Pay - Teacher Assistant	6,300	-
2.5210.032.171	Pupil Transportation - Driver	2,000	-
2.5210.032.172	Driver Overtime	200	-
2.5210.032.196	Staff Development Participant Pay	5,000	5,000
2.5210.032.198	Salary - Homebound Instruction	-	158
2.5210.032.199	Bus Monitor - Overtime Pay	3,700	-
2.5210.032.211	Employer's Social Security Cost	15,000	729
2.5210.032.221	Employer's Retirement Cost	5,000	1,107
2.5210.032.231	Employer's Hospitalization Cost	-	2,711
2.5210.032.311	Contracted Services	123,014	123,014
2.5210.032.312	Staff Development	-	10,000
2.5210.032.314	Printing and Binding Fees	-	5,470
2.5210.032.332	Travel	-	10,000
2.5210.032.333	Field Trips	-	262

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 032</u>	<u>DESCRIPTION</u> <u>EXCEPTIONAL CHILDREN</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5210.032.342	Postage	-	352
2.5210.032.344	Mobile Communication Costs	-	1,340
2.5210.032.411	Supplies and Materials	-	100,000
2.5210.032.459	Pre-K Meals	-	1,144
2.5210.032.461	Furniture & Equipment - Inventoried	-	43,337
2.5210.032.462	Computer Equipment - Inventoried	-	5,796
2.5353.032.121	Salary - Teacher - ESY	-	37,936
2.5353.032.132	Salary - Speech - ESY	-	7,364
2.5353.032.142	Teacher Assistant - NCLB	-	13,150
2.5353.032.145	Salary - Therapist	-	4,792
2.5353.032.146	Salary - Specialist (School Based)	-	7,990
2.5353.032.147	Salary - Bus Monitor - ESY	-	4,660
2.5353.032.171	Salary - Bus Driver - ESY	-	8,474
2.5353.032.211	Employer's Social Security Cost	-	6,986
2.5353.032.221	Employer's Retirement Cost	-	10,611
2.5353.032.231	Employer's Hospitalization Cost	-	660
2.6200.032.361	Membership Dues and Fees	-	278
2.6550.032.171	Salary - Bus Driver	-	312
2.6550.032.211	Employer's Social Security	-	24
	TOTAL	<u>\$ 318,029</u>	<u>\$ 418,029</u> Added \$100,000

<u>CODE</u> <u>PRC 034</u>	<u>DESCRIPTION</u> <u>AIG</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5260.034.121	Salary - Teacher	\$ 123,860	\$ 190,983
2.5260.034.135	Salary - Coordinator	57,600	57,600
2.5260.034.162	Substitute Pay - Teacher	2,000	2,000
2.5260.034.211	Employer's Social Security Cost	14,035	19,170

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 034</u>	<u>DESCRIPTION</u> <u>AIG</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5260.034.221	Employer's Retirement Cost	19,108	29,118
2.5260.034.231	Employer's Hospitalization Cost	19,716	30,560
2.5260.034.312	Staff Development	1,000	1,000
2.5260.034.411	Supplies & Materials	7,257	2,257
	TOTAL	<u>\$ 244,575</u>	<u>\$ 332,687</u>

2010-11 Budget/\$5K was carryover from supplemental spending (Increase due to funding flexibility)

<u>CODE</u> <u>PRC 036</u>	<u>DESCRIPTION</u> <u>TRANSFER TO CHARTER SCHOOLS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.8100.036.717	Transfer To Charter Schools	\$ 816,146	\$ 850,000
	TOTAL	<u>\$ 816,146</u>	<u>\$ 850,000</u>

<u>CODE</u> <u>PRC 054</u>	<u>DESCRIPTION</u> <u>ESL</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5270.054.121	Salary - Teacher	\$ 60,790	\$ 91,350
2.5270.054.144	Salary - Interpreter	525	525
2.5270.054.211	Employer's Social Security Cost	4,691	7,028
2.5270.054.221	Employer's Retirement Cost	6,401	10,676
2.5270.054.231	Employer's Hospitalization Cost	7,394	9,044
2.5270.054.332	Travel	750	750
2.5270.054.411	Supplies and Materials	2,000	2,000
	TOTAL	<u>\$ 82,550</u>	<u>\$ 121,373</u>

(Increase due to funding flexibility)

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 056</u>	<u>DESCRIPTION</u> <u>TRANSPORTATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6550.056.165	Substitute Bus Monitor	\$ -	\$ 2,034
2.6550.056.171	Salaries - Drivers	126,252	122,500
2.6550.056.172	Driver Overtime	-	4,000
2.6550.056.175	Salaries - Transportation	83,780	99,058
2.6550.056.181	Supplements - Transportation	33,175	35,802
2.6550.056.199	Travel Allowance	1,000	1,000
2.6550.056.211	Employer's Social Security Cost	18,682	20,226
2.6550.056.221	Employer's Retirement Cost	25,715	30,723
2.6550.056.231	Employer's Hospital Insurance	34,503	40,324
2.6550.056.312	Workshop Expense/Allowable Travel	2,678	2,678
2.6550.056.322	Public Utilities - Natural Gas	4,523	-
2.6550.056.323	Public Utilities - Water	1,039	-
2.6550.056.332	Travel	-	212
2.6550.056.422	Repair Parts, Materials, Etc.	7,580	-
2.6550.056.423	Fuel Costs	290,163	142,149
2.6550.056.425	Tires and Tubes	17,562	-
2.6550.056.552	License and Title Fees	6,054	-
	TOTAL	<u>\$ 652,706</u>	<u>\$ 500,706</u> Reduced \$152,000

<u>CODE</u> <u>PRC 061</u>	<u>DESCRIPTION</u> <u>INSTRUCTIONAL SUPPLIES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5110.061.361	IB Exam Fees for Students	\$ 35,127	\$ 35,127
2.5110.061.411	Supplies and Materials	80,300	80,300
2.5110.061.414	Library Books	50,000	50,000
2.5310.061.411	AVID Supplies and Materials	6,000	6,000
	TOTAL	<u>\$ 171,427</u>	<u>\$ 171,427</u>

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 069</u>	<u>DESCRIPTION</u> <u>AT RISK STUDENT SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5330.069.XXX	At Risk Student Services	\$ 200,000	\$ 170,000
			Reduced \$30,000 80K CLC, 90K Schools
	TOTAL	\$ 200,000	\$ 170,000

<u>CODE</u> <u>PRC 103</u>	<u>DESCRIPTION</u> <u>LITERACY COORDINATOR</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6110.103.135	Salary - Literacy Coordinator	\$ 33,021	\$ 33,021
2.6110.103.181	Supplement	1,569	1,569
2.6110.103.211	Employer's Social Security Cost	2,646	2,646
2.6110.103.221	Employer's Retirement Cost	3,642	3,642
2.6110.103.231	Employer's Hospitalization Cost	2,859	2,859
	TOTAL	\$ 43,737	\$ 43,737

<u>CODE</u> <u>PRC 509</u>	<u>DESCRIPTION</u> <u>HCS STUDY GRANT</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6840.509.XXX	HCS Study Grant	\$ 485	\$ 435
	TOTAL	\$ 485	\$ 435

<u>CODE</u> <u>PRC 513</u>	<u>DESCRIPTION</u> <u>PROJECT HOUSE</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5210.513.329	Project House	\$ 151,405	\$ 146,375
	TOTAL	\$ 151,405	\$ 146,375

<u>CODE</u> <u>PRC 514</u>	<u>DESCRIPTION</u> <u>HABITAT HOUSE</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5120.514.329	Habitat House	\$ 25	\$ -
	TOTAL	\$ 25	\$ -

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 701</u>	<u>DESCRIPTION</u> <u>AFTER SCHOOL PROGRAM</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5504.701.XXX	Middle School After School Program	\$ 150,000	\$ 104,301
	TOTAL	\$ 150,000	\$ 104,301 Reduced \$45,699

<u>CODE</u> <u>PRC 706</u>	<u>DESCRIPTION</u> <u>NON-YELLOW BUS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6551.706.XXX	Non-Yellow Bus	\$ 10,000	\$ 10,000
	TOTAL	\$ 10,000	\$ 10,000

<u>CODE</u> <u>PRC 801</u>	<u>DESCRIPTION</u> <u>CURRICULAR SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5110.801.312	Staff Development	\$ -	\$ 878
2.5840.801.131	Salary - Health Services	-	5,174
2.5840.801.211	Employer's Social Security Cost	-	394
2.5840.801.221	Employer's Retirement Cost	-	901
2.5840.801.231	Employer's Hospitalization Cost	-	191
2.6110.801.143	AVID Tutor Salary	9,000	9,000
2.6110.801.162	Substitute Pay - Reg. Absence	5,000	4,692
2.6110.801.163	Substitute Pay - Staff Development	7,500	7,500
2.6110.801.171	Bus Drivers	2,892	-
2.6110.801.191	Math/Science - Workshop Par.	6,000	6,000
2.6110.801.199	Salary - Stipend	2,000	-
2.6110.801.211	Employer's Social Security Cost	2,478	2,080
2.6110.801.221	Employer's Retirement Cost	3,411	3,160
2.6110.801.311	Contracted Services	10,455	10,455
2.6110.801.312	Staff Development	56,935	24,646

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 801</u>	<u>DESCRIPTION</u> <u>CURRICULAR SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6110.801.314	Printing	37,200	14,000
2.6110.801.326	Computer Repair	5,000	-
2.6110.801.331	Field Trip - Symphony	3,500	3,500
2.6110.801.332	Travel	20,000	14,468
2.6110.801.344	Mobile Communications	4,660	7,272
2.6110.801.361	Membership Dues	36,136	36,136
2.6110.801.379	Medical Professional Liability Insurance	4,291	5,181
2.6110.801.411	Curricular/Operational Supplies & Mat.	369,372	100,297 (10-11 includes one-time expenditures)
2.6110.801.418	Computer Software & Supplies	3,775	-
2.6110.801.461	Non-Capitalized Equipment	2,000	-
2.6110.801.462	Non-Capitalized Computer Equip.	3,775	-
2.6110.801.XXX	Science Program Enhancements	15,000	15,000
	TOTAL	<u><u>\$ 610,380</u></u>	<u><u>\$ 270,925</u></u> Reduced \$339,455

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5850.802.147	Salary - Crossing Guard	\$ 20,000	\$ 10,000
2.5850.802.211	Employer's Social Security Cost	1,530	1,530
2.5850.802.311	Uniformed Resource Officers	126,000	100,000
2.6510.802.341	Telephone Service	74,366	74,366
2.6510.802.343	Telecommunications Services	56,333	31,333
2.6510.802.344	Mobile Communications	2,075	2,075
2.6530.802.153	Salary - Energy Manager	15,000	15,000
2.6530.802.211	Employer's Social Security Cost	1,148	1,148
2.6530.802.221	Employer's Retirement Cost	1,580	1,743
2.6530.802.321	Electric Service	1,191,479	1,096,479
2.6530.802.322	Natural Gas	386,018	386,018

Reduced \$95,000
More Exp. In Fund 8.
Budget = \$400,548

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 802</u>	<u>DESCRIPTION</u> <u>OPERATION OF PLANT</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6530.802.323	Water, Garbage, Sewer	454,658	454,658
2.6540.802.311	Contracted Services	168,740	168,740
2.6540.802.324	Recycled Trash Collection	64,664	64,664
2.6540.802.411	Janitorial Supplies	1,038	1,038
2.6580.802.175	Salaries - Maintenance	750,742	690,338
2.6580.802.199	Travel Allowance/Overtime Pay	36,786	6,860
2.6580.802.211	Employer's Social Security Cost	60,246	53,336
2.6580.802.221	Employer's Retirement Cost	82,927	81,014
2.6580.802.231	Employer's Hospitalization Cost	93,651	81,640
2.6580.802.311	Contracted Services	21,099	21,099
2.6580.802.312	Workshop Expense	2,520	2,520
2.6580.802.325	Contracted Repairs	14,888	14,888
2.6580.802.326	Contracted Repairs - Equipment	4,680	4,680
2.6580.802.344	Mobile Communications	12,000	12,000
2.6580.802.345	Security Monitoring	15,000	15,000
2.6580.802.411	Supplies	15,647	15,647
2.6580.802.422	Maintenance Projects	161,316	161,316
2.6580.802.422	Gas, Oil	10,000	10,000
2.6580.802.425	Tires	1,000	-
	TOTAL	<u>\$ 3,847,130</u>	<u>\$ 3,579,130</u>

Reduced \$173,000
Also, reduced
\$95,000 for energy

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 803</u>	<u>DESCRIPTION</u> <u>HUMAN RESOURCES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.6620.803.311	Criminal Record Checks	\$ 16,000	\$ 35,000	Increased \$19,000
2.6620.803.312	Staff Development	3,000	3,000	
2.6620.803.314	Printing	4,150	2,000	Reduced \$2,150
2.6620.803.317	Duke Employee Assistance Program	22,000	18,000	Reduced \$4,000
2.6620.803.332	Travel	2,900	2,900	
2.6620.803.344	Mobile Communications	1,000	1,000	
2.6620.803.361	Dues & Fees (HRMS)	5,000	5,000	
2.6620.803.411	Supplies	3,972	3,972	
2.6621.803.311	SubFinder	8,280	8,280	
2.6622.803.311	Contracted Services/Scanning	12,000	12,000	
2.6622.803.332	Recruitment Travel	3,100	2,100	Reduced \$1,000
2.6622.803.411	Recruitment Materials	3,000	2,000	Reduced \$1,000
	TOTAL	<u>\$ 84,402</u>	<u>\$ 95,252</u>	

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>FINANCIAL SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.6520.804.315	Reproduction Costs	\$ 200,000	\$ 200,000	
2.6610.804.311	Contracted Services	4,077	4,077	
2.6610.804.312	Staff Development	3,006	3,006	
2.6610.804.314	Printing	1,000	1,000	
2.6610.804.332	Travel	500	500	
2.6610.804.344	Mobile Communications	-	780	
2.6610.804.361	Membership Fees	3,600	2,600	
2.6610.804.379	Other Insurance & Judgments	-	1,930	
2.6610.804.411	Office Supplies	15,185	10,110	
2.6613.804.371	Liability Insurance	29,571	18,838	
2.6613.804.372	Vehicle Insurance	24,395	26,835	

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 804</u>	<u>DESCRIPTION</u> <u>FINANCIAL SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.6613.804.373	Property Insurance	86,000	86,000	
2.6613.804.375	Fidelity Bond	1,000	1,100	
2.6613.804.378	Student Accident Insurance	21,200	23,607	
2.6613.804.379	Other Insurance - Boiler	11,348	12,999	
	TOTAL	<u>\$ 400,882</u>	<u>\$ 393,382</u>	Reduced \$7,500

<u>CODE</u> <u>PRC 805</u>	<u>DESCRIPTION</u> <u>SUPPORT SERVICES</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.6510.805.344	Mobile Communications	\$ 1,200	\$ 1,200	
2.6942.805.311	Contracted Services	8,663	7,913	GovDeals
2.6942.805.411	Supplies and Materials	-	750	
	TOTAL	<u>\$ 9,863</u>	<u>\$ 9,863</u>	

<u>CODE</u> <u>PRC 840</u>	<u>DESCRIPTION</u> <u>DSS FAMILY SOCIAL WORKER</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.5320.840.311	DSS Family Social Workers	\$ 354,000	\$ 354,000	
	TOTAL	<u>\$ 354,000</u>	<u>\$ 354,000</u>	

<u>CODE</u> <u>PRC 850</u>	<u>DESCRIPTION</u> <u>PROJECT GRADUATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>	
2.6850.850.311	Contracted Services - Project Graduation	\$ -	\$ 12,000	
	TOTAL	<u>\$ -</u>	<u>\$ 12,000</u>	Added \$12,000

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 851</u>	<u>DESCRIPTION</u> <u>CULTURAL ARTS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.550X.851.192	Cultural Arts Supplements	\$ 32,131	\$ 32,131
2.550X.851.211	Employer's Social Security Cost	2,229	2,458
2.550X.851.221	Employer's Retirement Cost	3,067	3,734
2.550X.851.311	Cultural Arts	6,000	6,000
2.550X.851.411	Cultural Arts Supplies	3,480	3,480
	TOTAL	<u>\$ 46,907</u>	<u>\$ 47,803</u>

<u>CODE</u> <u>PRC 854</u>	<u>DESCRIPTION</u> <u>BAND</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5502.854.326	Band Instrument Repair	\$ 13,940	\$ 13,940
2.5502.854.411	Band Grant	50,000	50,000
	TOTAL	<u>\$ 63,940</u>	<u>\$ 63,940</u>

<u>CODE</u> <u>PRC 860</u>	<u>DESCRIPTION</u> <u>ATHLETICS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5501.860.192	Athletic Supplements	\$ 435,000	\$ 435,000
2.5501.860.211	Employer's Social Security Cost	33,278	33,278
2.5501.860.221	Employer's Retirement Cost	45,805	50,547
2.5501.860.379	Catastrophic Insurance	2,359	2,359
2.5501.860.411	Athletic Grants	89,829	89,829
	TOTAL	<u>\$ 606,271</u>	<u>\$ 611,013</u>

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 861</u>	<u>DESCRIPTION</u> <u>CO-CURRICULAR CLUBS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.5500.861.192	Club Sponsors and Dept/Grade Chairs	\$ 30,722	\$ 30,722
2.5500.861.211	Employer's Social Security Cost	2,350	2,350
2.5500.861.221	Employer's Retirement Cost	3,235	3,570
2.5500.861.411	Club Funds, Supplies & Materials	11,937	11,937
	TOTAL	<u>\$ 48,244</u>	<u>\$ 48,579</u>

<u>CODE</u> <u>PRC 890</u>	<u>DESCRIPTION</u> <u>BOARD OF EDUCATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6910.890.192	Board Of Education	\$ 9,850	\$ 9,850
2.6910.890.211	Employer's Social Security Cost	92	753
2.6910.890.221	Employer's Retirement Cost	105	1,145
2.6910.890.311	Contracted Services	12,000	7,000 Reduced \$5,000
2.6910.890.312	Workshops	13,263	13,263
2.6910.890.332	Travel	10,402	10,402
2.6910.890.361	Organizational Memberships & Fees	36,772	36,772
2.6910.890.411	Supplies	8,598	8,598
2.6920.890.311	Legal	98,000	98,000
2.6930.890.311	Audit	36,000	36,000
	TOTAL	<u>\$ 225,082</u>	<u>\$ 221,783</u> (incr. in s.s. and retirement)

<u>CODE</u> <u>PRC 891</u>	<u>DESCRIPTION</u> <u>EXECUTIVE ADMINISTRATION</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6941.891.311	Awards & Recognitions	\$ 14,000	\$ 4,000 Reduced \$10,000
2.6941.891.342	Office Postage	20,000	20,000
2.6941.891.411	Supplies and Materials	2,000	2,000
	TOTAL	<u>\$ 36,000</u>	<u>\$ 26,000</u>

**ORANGE COUNTY SCHOOLS
2011-2012 SUPERINTENDENT'S RECOMMENDED CURRENT EXPENSE BUDGET**

<u>CODE</u> <u>PRC 900</u>	<u>DESCRIPTION</u> <u>PUBLIC RELATIONS</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-12</u> <u>Budget</u>
2.6950.900.153	Salary - Public Relations	\$ 54,552	\$ 56,064
2.6950.900.211	Employer's Social Security Cost	4,173	4,289
2.6950.900.221	Employer's Retirement Cost	5,744	6,515
2.6950.900.231	Employer's Hospitalization Cost	4,929	5,422
2.6950.900.314	Printing/Promotional Materials	2,500	2,500
2.6950.900.344	Mobile Communications	350	780
2.6950.900.361	Membership Fees	500	500
2.6950.900.411	Supplies	3,197	500
2.6951.900.314	Printing/School Calendars	2,500	-
	TOTAL	<u>\$ 78,446</u>	<u>\$ 76,570</u> Reduced \$1,876
	Reserve for Potential Legislative Action	<u>\$ -</u>	<u>\$ 1,002,168</u>
	GRAND TOTAL EXPENSES	<u>\$ 23,675,001</u>	<u>\$ 23,975,238</u>

**Superintendent's Recommended
Local Budget
2011-2012**


Orange County Board of Education
March 7, 2011

DRAFT 3/3/2011 Gilbert



ORANGE COUNTY SCHOOLS


**Orange County Schools Operating Budget
2010-2011**



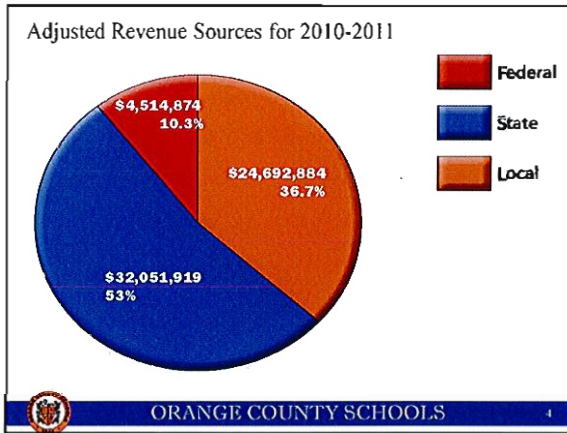
ORANGE COUNTY SCHOOLS

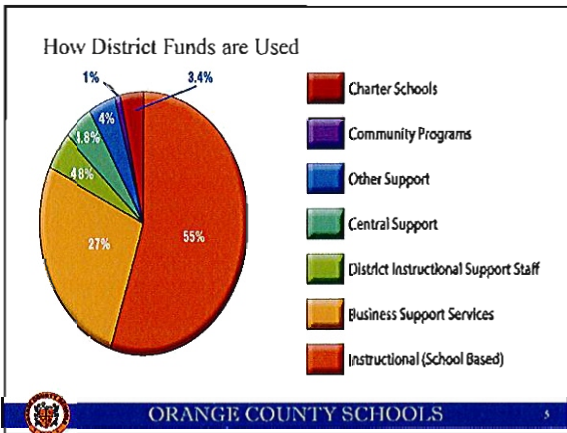
2010-2011 Operating Budget

Local Funding	\$24,692,884
State Appropriation	\$35,613,243
Federal Sources	<u>\$6,897,633</u>
Total Budget	\$67,203,760



ORANGE COUNTY SCHOOLS 3





Superintendent's Recommend Local Budget for 2011-2012

ORANGE COUNTY SCHOOLS 6

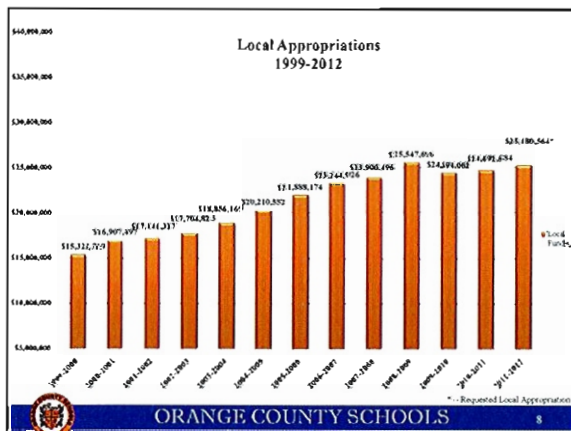
2011-2012 Budget Process

Senior Staff Received Input on the Budget from:

- The Board Budget Subcommittee
- Superintendent's Teacher Advisory Committee
- Building Principals
- Community Members

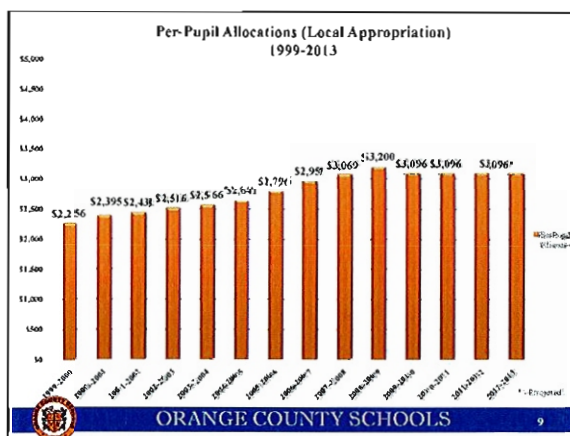


ORANGE COUNTY SCHOOLS



ORANGE COUNTY SCHOOLS

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ORANGE COUNTY SCHOOLS

9

**Superintendent's Recommended Current
Expense Budget
2011-2012**

Per-Pupil Allocation	\$23,043,528
Fair Funding	\$ 494,000
Fines and Forfeitures	\$257,600
Interest	\$33,300
Fund Balance Carryover	\$146,810
Other Restricted Funds	<u>\$1,205,326</u>
Total Superintendent's Recommended Current Expense Budget	\$25,180,564




ORANGE COUNTY SCHOOLS 10

**Local Contingency Funding
2011-2012**

Funds allocated for school use to offset current and projected state and federal cuts.


Fund Balance	\$1,400,000
Operating Budget Reductions	\$1,186,215
Lottery Proceeds	<u>\$571,000</u>
Total Redirected Funds	\$3,157,215



ORANGE COUNTY SCHOOLS 11

Proposed Reductions to the Operating Budget


➤ Transportation	\$152,000
➤ Maintenance	\$173,000
➤ Middle College	\$22,000
➤ Curriculum & Instruction	\$339,455
➤ Board of Education	\$5,000
➤ Executive Administration	\$10,000



ORANGE COUNTY SCHOOLS 12

Proposed Reductions to the Operating Budget


> Finance	\$7,500
> Substitute Teacher Costs	\$10,000
> Overtime Pay Reductions	\$5,000
> At-Risk Services	\$30,000
> Middle School After School	\$45,699
> Electricity Costs	\$95,000



ORANGE COUNTY SCHOOLS 13


Proposed Reductions to the Operating Budget

> Human Resources	\$8,150
> Non-Contributory Benefits	\$41,535
> Payroll Savings	\$120,000
> Public Relations	\$1,876
> Position Realignments	<u>\$120,000</u>
Total Reductions	\$1,186,215




ORANGE COUNTY SCHOOLS 14

By reducing operational appropriations and shifting expenditures, OCS will be able to minimize school-level job loss.

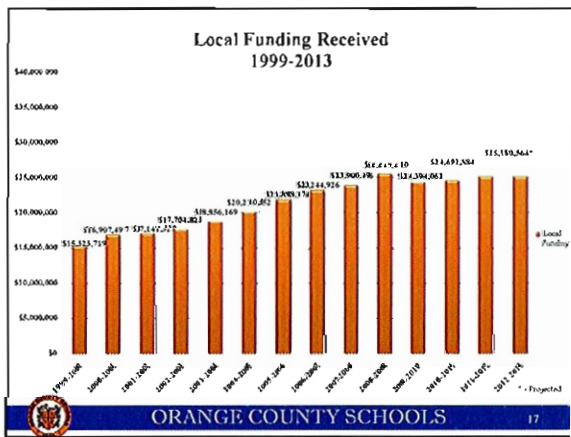


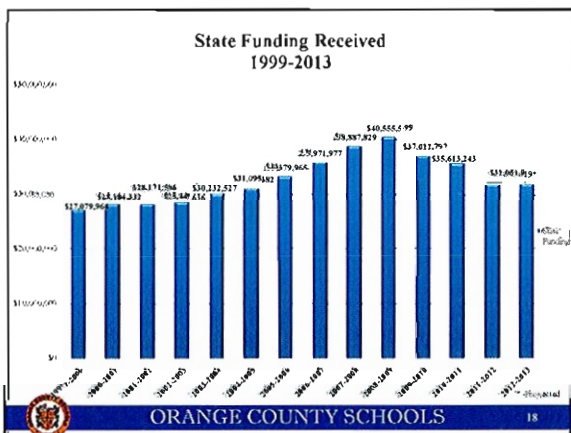
ORANGE COUNTY SCHOOLS 15

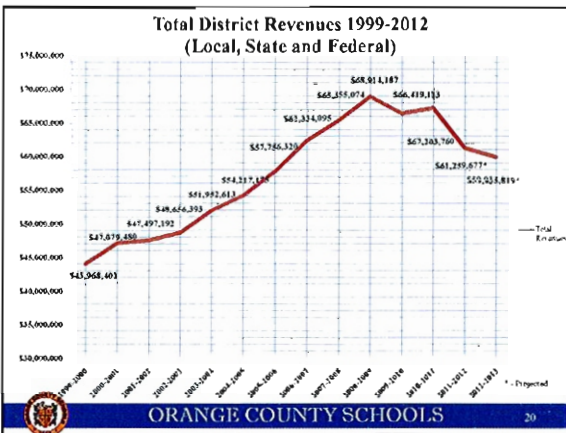
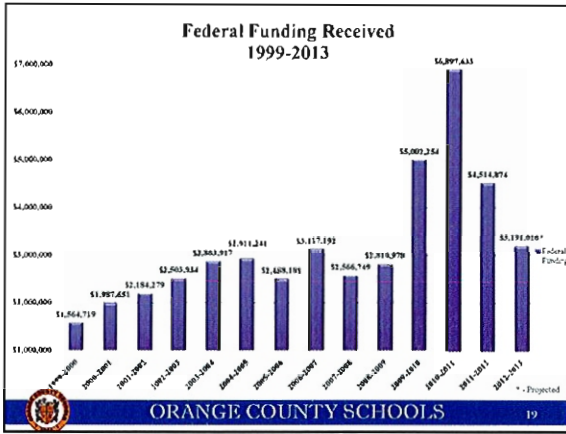
Why Local Support is Critical: Future Budget Projections



ORANGE COUNTY SCHOOLS 16







Projected 2011-2012 Budget

Local Budget	\$25,180,564
State Budget	\$32,051,919*
Federal Budget	<u>\$4,514,874**</u>
Total Budget	\$61,747,357

*Represents a 10% Cut in State Funding
**Represents a 35% Cut in Federal Funding

ORANGE COUNTY SCHOOLS 21

**Projected Combined Funding Reductions
2011 - 2012**

Orange County Schools is projecting a budget reduction of \$6.4 million for the 2011-2012 school year.

This represents a nearly 10% reduction in overall funding.

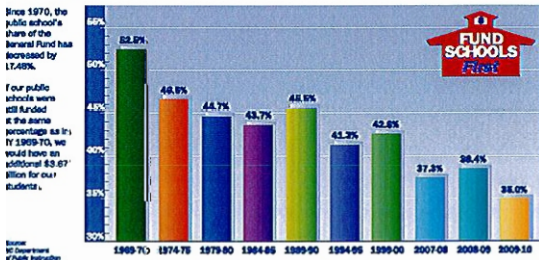


Projected Budget Reductions 2011 - 2012

State Funding Reduction	- \$3,561,324
Federal Funding Reduction (Stabilization/Stimulus)	- \$2,382,759
State Discretionary Reduction	- \$1,485,386
Elimination of State Textbook Funding (For the past 3 years)	- \$ 280,457
Federal EduJobs Funding (One time funding)	<u>\$1,347,206</u>
Total Projected Budget Reduction	- \$6,362,720



Percent of the General Fund – Public Schools Appropriations



For more information, please contact Donna Brinkley at 732.8126 or via email @ donna.brinkley@orange.k12.nc.us

Please visit our district budget page @ www.orange.k12.nc.us