

**2013-2014 PROPOSED CURRENT EXPENSE BUDGET:  
SUMMARY OF CHANGES TO 2012-2013 BASE BUDGET**

	State	County	Federal and Other Grants	Other and Special Revenue	Total
<b>2012-2013 ADOPTED BUDGET</b>	<b>\$ 696,857,396</b>	<b>\$ 337,432,664</b>	<b>\$ 144,248,994</b>	<b>\$ 23,999,616</b>	<b>\$ 1,202,538,670</b>
<b>REVISIONS TO 2012-2013 ADOPTED BUDGET</b>					
A. Revisions to Base Budget*	5,086,203	-	(3,601,665)	(11,442,046)	(9,957,508)
<b>Sub-Total</b>	<b>5,086,203</b>	<b>-</b>	<b>(3,601,665)</b>	<b>(11,442,046)</b>	<b>(9,957,508)</b>
<b>2012-2013 BASE BUDGET</b>	<b>701,943,599</b>	<b>337,432,664</b>	<b>140,647,329</b>	<b>12,557,570</b>	<b>1,192,581,162</b>
<b>I. REDUCTIONS/REDIRECTIONS</b>					
A. Reductions/Redirection of Funds to Alternative Uses	(15,284,714)	(8,958,514)	(6,154,861)	-	(30,398,089)
<b>Sub-Total</b>	<b>(15,284,714)</b>	<b>(8,958,514)</b>	<b>(6,154,861)</b>		<b>(30,398,089)</b>
<b>II. SUSTAINING OPERATIONS</b>					
A. Salaries and Benefits	11,450,147	3,721,886	1,286,087	19,561	16,477,681
B. Program Continuation	-	5,976,905	-	4,800,000 <sup>A</sup>	10,776,905
<b>Sub-Total</b>	<b>11,450,147</b>	<b>9,698,791</b>	<b>1,286,087</b>	<b>4,819,561</b>	<b>27,254,586</b>
<b>III. STUDENT GROWTH AND ADDITIONAL INSTRUCTIONAL SPACE</b>					
A. Enrollment Increases	11,616,911	6,582,993	-	-	18,199,904
B. Additional Instructional Space	156,234	1,247,503	-	-	1,403,737
<b>Sub-Total</b>	<b>11,773,145</b>	<b>7,830,496</b>	<b>-</b>	<b>-</b>	<b>19,603,641</b>
<b>IV. PROGRAM EXPANSION AND NEW INITIATIVES</b>					
A. Technology Initiatives:			-	-	
Technology Tools for Teachers	5,713,751	1,583,317	-	-	7,297,068
Mobile Technology Labs for Student Use	-	1,999,543	-	1,300,000 <sup>A</sup>	3,299,543 <sup>**</sup>
Projection Systems for Classrooms	-	2,032,383	-	-	2,032,383
Portable Classroom Wireless Access	-	5,274,350	-	-	5,274,350
B. Professional Development and Common Core Prep	679,704	3,051,774	-	-	3,731,478
C. Choice Options and Innovative Programs	-	1,990,792	-	-	1,990,792
D. K-3 Extended Learning Literacy Initiative	-	1,200,000	-	-	1,200,000
E. Teach to One	-	268,750	-	-	268,750
F. Power School Coordinators	-	190,157	-	-	190,157
G. AP/IB/CTE Testing Fees (fully funded by district)	188,883	1,211,117	-	-	1,400,000
H. Partnership Initiative	-	879,871	-	-	879,871
I. Accountability Staffing	-	199,541	-	-	199,541
<b>Sub-Total</b>	<b>6,582,338</b>	<b>19,881,595</b>	<b>-</b>	<b>1,300,000</b>	<b>27,763,933</b>
<b>TOTAL 2013-2014 PROPOSED CURRENT EXPENSE BUDGET</b>	<b>\$ 716,464,515</b>	<b>\$ 365,885,032</b>	<b>\$ 135,778,555</b>	<b>\$ 18,677,131</b>	<b>\$ 1,236,805,233</b>

\* Includes state revisions, reduction for prior year one-time fund balance appropriation and anticipated revenue adjustments to 2012-13 Adopted Budget.  
 \*\* An additional \$1.2 million in Federal Race to the Top funding will be used for this initiative as well.  
 A Includes a one-time increase in fund balance appropriation of \$6.1 million, movement of mobile units (\$4.8m) and mobile technology labs for student use (\$1.3m).

**DETAIL OF CHANGES TO 2012-2013 COUNTY APPROPRIATION**

<b>2012-2013 BASE BUDGET</b>	<b>\$ 337,432,664</b>
<b>I. REDUCTIONS/REDIRECTIONS</b>	
A. Reductions/Redirection of Funds to Alternative Uses	<u>(8,958,514)</u>
<b>Total Reductions/Redirections</b>	<b>(8,958,514)</b>
<b>II. SUSTAINING OPERATIONS</b>	
A. Salaries and Benefits	
1. Salary Increase - completes 1% increase for locally funded employees only	2,213,471
2. Health Insurance Rate Increase from \$5,192 to \$5,503	829,828
3. Retirement Rate Increase - 14.23% to 14.59%	678,587
B. Program Continuation	
1. CMPD SRO Contract Increase	231,949
2. School-based Campus Security Associates	453,463
3. Utilities Rate Increase	1,192,416
4. Fuel Costs Increase	455,000
5. Response To Instruction	1,219,954
6. Telecommunications - Bandwidth Increase	600,000
7. Communities in Schools Cost Model Adjustment	71,669
8. Unemployment Insurance	1,700,000
9. Insurance Increase	<u>52,454</u>
<b>Total Sustaining Operations</b>	<b>9,698,791</b>
<b>III. STUDENT GROWTH AND ADDITIONAL INSTRUCTIONAL SPACE</b>	
A. Enrollment Increases	
1. Enrollment - 2665 students -Staffing and Non-Personnel	3,885,056
2. Charter School Enrollment Growth - 1653 students	2,697,937
B. Additional Instructional Space - Including New and Replacement Schools	
1. Additional Staffing Allotments	201,971
2. Maintenance and Operating Costs	<u>1,045,532</u>
<b>Total Student Growth and Additional Instructional Space</b>	<b>7,830,496</b>
<b>TOTAL FOR SUSTAINING OPERATIONS AND GROWTH</b>	<b>17,529,287</b>
<b>IV. PROGRAM EXPANSION AND NEW INITIATIVES</b>	
A. Technology Initiatives:	
Technology Tools for Teachers	1,583,317
Mobile Technology Labs for Students Use	1,999,543
Projection Systems for Classrooms	2,032,383
Mobile Unit Classroom Wireless Access	5,274,350
B. Professional Development and Common Core Prep	3,051,774
C. Choice Options and Innovative Programs	1,990,792
(\$1.3m). D. K-3 Extended Learning Literacy Initiative	1,200,000
E. Teach to One - one pilot school	268,750
F. Power School Coordinators	190,157
G. AP/IB/CTE Testing Fees (fully funded by district)	1,211,117
H. Partnership initiative	879,871
I. Accountability Staffing	<u>199,541</u>
<b>Total Program Expansion and New Initiatives</b>	<b>19,881,595</b>
<b>TOTAL FOR SUSTAINING OPERATIONS, GROWTH AND NEW INITIATIVES</b>	<b>37,410,882</b>
<b>2013-2014 PROPOSED COUNTY APPROPRIATION</b>	<b><u>365,885,032</u></b>
<b>INCREASE ABOVE 2012-2013 COUNTY APPROPRIATION</b>	<b><u>\$ 28,452,368</u></b>

Note: further details are available on pages 27-37 in the full budget document

**2013-2014 PROPOSED CURRENT EXPENSE BUDGET:**

	<b>2013-14 Proposed Budget</b>
<b>REVENUES</b>	
State of North Carolina	\$ 716,464,515
Federal and Other Grants	135,778,555
Mecklenburg County Appropriation	365,885,032
Other and Special Revenue	18,677,131
<b>TOTAL REVENUES</b>	<b><u>\$ 1,236,805,233</u></b>
<b>EXPENDITURES</b>	
Instructional	
Regular Instructional	\$ 615,397,462
Special Populations	136,436,186
Alternative Programs and Services	83,254,071
Co-Curricular	4,976,875
School-Based Support	63,818,732
Total Instructional	903,883,326
Instructional Support	
Support and Development	5,700,318
Special Population Support and Development	3,476,310
Alternative Programs Support and Development	5,095,282
System-wide Pupil Support	2,886,600
Total Instructional Support	17,158,510
Operations	
Technology Support	14,911,855
Operational Support	163,292,141
Financial and Human Resource Services	17,172,681
Accountability	7,024,741
Community Services	550,872
Nutrition Services	1,049,513
Debt Service	582,736
Other	2,857,774
Total Operations	207,442,313
Leadership	
Policy, Leadership and Public Relations	13,288,711
School Leadership Services	72,065,817
Total Leadership	85,354,528
Charter School Funds	22,966,556
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,236,805,233</u></b>

# CAPITAL REPLACEMENT BUDGET

## SCHEDULE OF REVENUES AND EXPENDITURES

	2013-14 Proposed Budget	2012-13 Adopted Budget	2011-12 Adopted Budget	2010-2011 Adopted Budget
<b>REVENUES</b>				
State Public School Building Capital Fund	\$ -	\$ -	\$ -	\$ -
Other	4,960,000	4,960,000	4,960,000	5,200,000
<b>TOTAL CAPITAL REPLACEMENT REVENUES</b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 5,200,000</u></b>
<b>EXPENDITURES</b>				
<u>Buildings and Sites</u>				
Roofs	\$ 215,000	\$ 200,000	\$ 345,000	\$ 175,250
Heating and Air Conditioning	2,084,616	2,665,316	1,987,000	3,189,750
Asphalt Resurfacing	58,000	30,000	127,000	85,000
Carpeting	90,000	125,500	94,000	150,000
Stage Curtains	28,000	20,000	28,000	25,000
Sites	510,000	211,000	505,808	625,000
Renovations	489,000	230,000	419,808	400,000
Electrical	735,000	727,800	703,000	300,000
Total Buildings and Sites	<u>\$ 4,209,616</u>	<u>\$ 4,209,616</u>	<u>\$ 4,209,616</u>	<u>\$ 4,950,000</u>
<u>Furniture and Equipment</u>				
Classroom and Office Equipment	\$ 550,384	\$ 550,384	\$ 550,384	\$ 150,000
Computer Equipment - Instructional	100,000	100,000	100,000	-
Insurance Claims	100,000	100,000	100,000	100,000
Total Furniture and Equipment	<u>\$ 750,384</u>	<u>\$ 750,384</u>	<u>\$ 750,384</u>	<u>\$ 250,000</u>
<b>TOTAL CAPITAL REPLACEMENT EXPENDITURES</b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 4,960,000</u></b>	<b><u>\$ 5,200,000</u></b>

# CHILD NUTRITION PROGRAM

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	2013-14 Proposed Budget	2012-13 Adopted Budget	FY 2011-12 Actual Expenditures	2010-11 Actual Expenditures
<b>OPERATING REVENUES:</b>				
Student Meals	\$ 8,134,352	\$ 9,286,880	\$ 7,674,022	\$ 8,675,930
Supplemental Sales	<u>9,016,914</u>	<u>9,227,282</u>	<u>8,953,272</u>	<u>9,540,234</u>
Total Operating Revenues	<u>17,151,266</u>	<u>18,514,162</u>	<u>16,627,294</u>	<u>18,216,164</u>
<b>OPERATING EXPENSES:</b>				
Food and Commodities	25,589,958	23,444,299	23,427,976	23,091,177
Salaries	23,109,172	23,945,384	21,496,372	22,460,884
Employee Benefits	5,777,293	5,730,149	5,054,136	4,850,350
Materials and Supplies	2,310,917	2,214,053	2,276,071	2,247,828
Depreciation	1,987,790	1,932,523	1,724,760	1,697,115
Contracted Services	3,069,201	2,194,528	1,885,548	1,425,075
Other	<u>4,861,914</u>	<u>4,939,805</u>	<u>4,427,594</u>	<u>5,077,625</u>
Total Operating Expenses	<u>66,706,245</u>	<u>64,400,741</u>	<u>60,292,457</u>	<u>60,850,054</u>
<b>OPERATING INCOME (LOSS)</b>	(49,554,979)	(45,886,579)	(43,665,163)	(42,633,890)
U.S. Government Subsidy and Commodities	48,874,940	45,210,311	46,007,613	44,196,016
Interest Revenue and Other Misc. Revenue	<u>163,224</u>	<u>159,453</u>	<u>371,077</u>	<u>954,307</u>
Total Non-Operating Revenue	<u>49,038,164</u>	<u>45,369,764</u>	<u>46,378,690</u>	<u>45,150,323</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFER</b>	(516,815)	(516,815)	2,713,527	2,516,433
<b>OPERATING TRANSFER FROM GENERAL FUND</b>	<u>516,815</u>	<u>516,815</u>	<u>516,815</u>	<u>516,815</u>
<b>NET INCOME (LOSS)</b>	-	-	3,230,342	3,033,248
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	-	-	3,230,342	3,033,248
<b>RETAINED EARNINGS - Beginning of Year</b>	25,667,838	25,667,838	22,437,496	19,404,248
<b>RETAINED EARNINGS - End of Year</b>	<u>\$ 25,667,838</u>	<u>\$ 25,667,838</u>	<u>\$ 25,667,838</u>	<u>\$ 22,437,496</u>

**AFTER SCHOOL ENRICHMENT PROGRAM**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**

	2013-14 Proposed Budget	2012-13 Adopted Budget	2011-12 Actual Expenditures	2010-11 Actual Expenditures
<b>OPERATING REVENUES:</b>				
Participant Fees	\$ 13,646,595	\$ 14,363,858	\$ 13,156,022	\$ 14,718,103
<b>OPERATING EXPENSES:</b>				
Food Costs	713,070	828,804	669,832	794,479
Salaries	8,564,162	9,248,047	7,472,034	9,243,319
Benefits	1,848,832	1,932,781	1,585,756	1,938,747
Material and Supplies	407,503	413,162	513,645	320,494
Contracted Services	419,873	321,115	255,592	104,932
Other	1,708,155	1,645,749	1,505,299	1,809,148
Total Operating Expenses	<u>13,661,595</u>	<u>14,389,658</u>	<u>12,002,158</u>	<u>14,211,119</u>
<b>OPERATING INCOME (LOSS)</b>	(15,000)	(25,800)	1,153,864	506,984
<b>NON-OPERATING REVENUES:</b>				
Interest Income	15,000	25,800	22,809	27,176
Contributions and Grants	-	-	-	-
Total Non-Operating Revenue	<u>15,000</u>	<u>25,800</u>	<u>22,809</u>	<u>27,176</u>
<b>NET INCOME (LOSS)</b>	-	-	1,176,673	534,160
<b>RETAINED EARNINGS - Beginning of Year*</b>	<u>3,295,746</u>	<u>3,295,746</u>	<u>2,119,073</u>	<u>1,584,913</u>
<b>RETAINED EARNINGS - End of Year</b>	<u><b>\$ 3,295,746</b></u>	<u><b>\$ 3,295,746</b></u>	<u><b>\$ 3,295,746</b></u>	<u><b>\$ 2,119,073</b></u>
Average number of participants students per week	<u>6,000</u>	<u>5,025</u>	<u>5,765</u>	<u>6,263</u>

\* Based on prior year actuals

Fees will vary based on bell schedule: