



Durham Public Schools

FY 2014-2015

BUDGET RESOLUTION



2014-15 BUDGET RESOLUTION

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2014-2015
BUDGET RESOLUTION



Section 1
**GENERAL STATUTE/
BUDGET TERMINOLOGY**

North Carolina General Statute
115C Article 31.
The School Budget and Fiscal Control Act.

§ 115C-425. Annual balanced budget resolution.

(a) Each local school administrative unit shall operate under an annual balanced budget resolution adopted and administered in accordance with this Article. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The budget resolution shall cover one fiscal year. NC General Statutes - Chapter 115C Article 31 2

(b) It is the intent of this Article that all moneys received and expended by a local school administrative unit should be included in the school budget resolution. Therefore, notwithstanding any other provisions of law, after July 1, 1976, no local school administrative unit may expend any moneys, regardless of their source (including moneys derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

(c) Subsection (b) of this section does not apply to funds of individual schools, as defined in G.S. 115C-448. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1993, c. 179, s. 1.)

North Carolina General Statute
115C Article 31.
The School Budget and Fiscal Control Act.

§ 115C-426. Uniform budget format.

(a) The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the State.

(b) The uniform budget format shall be organized so as to facilitate accomplishment of the following objectives: (i) to enable the board of education and the board of county commissioners to make the local educational and local fiscal policies embodied therein; (ii) to control and facilitate the fiscal management of the local school administrative unit during the fiscal year; and (iii) to facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system throughout the State.

(c) The uniform budget format shall require the following funds:

- (1) The State Public School Fund.
- (2) The local current expense fund.
- (3) The capital outlay fund.

In addition, other funds may be used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, and funds received for prekindergarten programs. In addition, the appropriation or use of fund balance or interest income by a local school administrative unit shall not be construed as a local current expense appropriation included as a part of the local current expense fund.

Each local school administrative unit shall maintain those funds shown in the uniform budget format that are applicable to its operations.

(d) The State Public School Fund shall include appropriations for the current operating expenses of the public school system from moneys made available to the local school administrative unit by the State Board of Education.

(e) The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners. These appropriations shall be funded by revenues accruing to the local school administrative unit by virtue of Article IX, Sec. 7 of the Constitution,

moneys made available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, State money disbursed directly to the local school administrative unit, and other moneys made available or accruing to the local school administrative unit for the current operating expenses of the public school system.

(f) The capital outlay fund shall include appropriations for:

- (1) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages. NC General Statutes - Chapter 115C Article 31 3
- (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- (4) The acquisition of school buses as additions to the fleet.
- (5) The acquisition of activity buses and other motor vehicles.
- (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

No contract for the purchase of a site shall be executed nor any funds expended therefor without the approval of the board of county commissioners as to the amount to be spent for the site; and in case of a disagreement between a board of education and a board of county commissioners as to the amount to be spent for the site, the procedure provided in G.S. 115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

(g) Other funds shall include appropriations for such purposes funded from such sources as may be prescribed by the uniform budget format. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2010-31, s. 7.17(a); 2013-355, s. 2(a).)

DURHAM PUBLIC SCHOOLS BUDGET TERMINOLOGY

Fund - Financial accounting group used to account for all revenues and expenses appropriated from a primary funding source. Durham Public Schools' budget is comprised of the following funds:

- State Public School Fund
- Local Current Expense Fund
- Federal Grants Fund
- Grant Fund
- Special Revenue Fund
- Local Capital Outlay Fund
- Child Nutrition Program Fund

Purpose - The reason for which something exists or is used. The Purpose includes the activities or actions that are performed in accomplishment of the program objective. The budgets of each individual PRC is broken down into segments that define the purpose for which the program expense will be used. The following are examples of expense purposes:

- Instructional Programs
- Supporting Services
- Community Services
- Capital Outlay

PRC - A plan of activities or funding designed to accomplish a predetermined objective. The overall budget for each Fund is broken down into smaller program budgets (PRCs) based on the cost objective of each program. The following are examples of PRCs found within each Fund:

- Classroom Teachers
- Exceptional Children
- Vocational Education
- Teacher Assistants
- Plant Operations

For example, all the costs associated with classroom teacher assistants are collected under the Teacher Assistant PRC.

Object - The service or commodity obtained as a result of a specific expenditure. There are five major categories of objects:

- Salaries
- Employer Paid Benefits
- Purchased Services
- Supplies and Materials
- Capital Outlay

Fund Codes

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

Fund 1 State Public School

Fund 2 Local Current Expense

Fund 3 Federal Grant Fund

Fund 4 Capital Outlay Fund

Fund 5 Multiple Enterprise Fund (Child Nutrition)

Fund 6 Trust and Agency Funds (Grant Funds)

Fund 7 Reserved for LEA or Charter School local use

Fund 8 Other Specific Revenue Fund

Fund 9 Capital Assets

Purpose Codes

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

- 5000** Instructional Services
- 6000** System-Wide Support Services
- 7000** Ancillary Services
- 8000** Non-Programmed Charges
- 9000** Capital Outlay

Instructional Services (5000)

- 5100 Regular Instructional Services
- 5200 Special Populations Services
- 5300 Alternative Programs and Services
- 5400 School Leadership Services
- 5500 Co-Curricular Services
- 5600 Reserved for Future Use
- 5700 Reserved for Future Use
- 5800 School-Based Support Services
- 5900 Reserved for future use

System-Wide Support Services (6000)

- 6100 Support and Development Services
- 6200 Special Population Support and Development Services
- 6300 Alternative Programs and Services Support and Development Services
- 6400 Technology Support Services
- 6500 Operational Support Services
- 6600 Financial and Human Resource Services
- 6700 Accountability Services
- 6800 System-wide Pupil Support Services
- 6900 Policy, Leadership and Public Relations Services

Ancillary Services (7000)

- 7100 Community Services
- 7200 Nutrition Services
- 7300 Adult Services

Non-Programmed Charges (8000)

- 8100 Payments to Other Governmental Units
- 8200 Unbudgeted Funds
- 8300 Debt Services
- 8400 Interfund Transfers
- 8500 Contingency
- 8600 Educational Foundations
- 8700 Scholarships

Capital Outlay (9000)

Program Report Codes

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

1. State and Federal Funds - PRCs (001-299) (NCDPI Defined)

001	Classroom Teachers
002	Central Office Administration
003	Non-Instructional Support Personnel
004	Instructional Support Personnel - Non-Certified
005	School Building Administration
006	Waivers for Unavailable Categories (Open Chart with Restrictions)
007	Instructional Support Personnel - Certified
008	<i>Dollars for K-12 Teachers (Ended June 30, 2014 - FY 14-15 - Currently Used for Installment Pay Only)</i>
009	Non-Contributory Employee Benefits
010	Dollars for Certified Personnel (Open Chart with Restrictions)
011	NBPTS Educational Leave
012	Driver Training
013	Career Technical Education - Months of Employment
014	Career Technical Education - Program Support Funds
015	School Technology Fund
016	Summer Reading Camps
017	Career Technical Education - Program Improvement
018	State Employee Severance Payments
019	Small County Supplemental Funding (Open Chart with Restrictions)
020	Foreign Exchange Teachers
021	Military Differential Pay
022	<i>Mentors Programs (Special Allotment) (Closed June 30, 2010)</i>
023	<i>Career Technical Education - Tech Prep Education (Ended June 30, 2012)</i>
024	Disadvantaged Student Supplemental Funding
025	Indian Gaming Funds
026	McKinney-Vento Homeless Assistance
027	Teacher Assistants
028	<i>Staff Development (Ended June 30, 2009)</i>
029	Behavioral Support
030	Digital Learning
031	Low-Wealth Counties Supplemental Funding
032	Children with Special Needs
033	<i>ABC Incentive Award (Open Chart with Restrictions) (Ended 6/30/09)</i>
034	Academically/Intellectually Gifted
035	Child Nutrition
036	Charter Schools
037	<i>ABC Intervention Assistance Team Funding (Ended 6/30/09)</i>
038	Regional Schools
039	School Resource Officers for Elementary and Middle Schools
040	<i>Title I Comprehensive School Reform Demonstration (CSRSD) (Ended 6/30/09)</i>
041	Panic Alarms
042	Child and Family Support Teams – School Nurses
043	Child and Family Support Teams
044	<i>IDEA VI B Capacity Building and Improvement (Ended 09/30/12)</i>

PROGRAM REPORT CODES

045	Compensation Bonus (Legislated)
046	<i>Federal Charter School Competitive Grant (Open Chart) (Ended 9/30/07)</i>
047	Delinquent Youth in State Agency Facilities
048	<i>Title IV – Safe & Drug-Free Schs & Communities–Transfer In & Out (Ended 9/30/12)</i>
049	IDEA Title VI-B – Pre-School Handicapped
050	ESEA Title I – Basic Program – Transferability In Only
051	ESEA Title I – Migrant Education
052	<i>Literacy Coaches (Ended June 30, 2009)</i>
053	<i>Child Nutrition Equipment (Ended September 30, 2012)</i>
054	Limited English Proficiency (LEP)
055	Learn & Earn (ECHS)
056	Transportation of Pupils
057	<i>Abstinence Education (Ended June 30, 2009)</i>
058	CTE - Capacity Building Grants
059	<i>Title V-Innovative Education Programs - Transferability In & Out (Ended June 30, 2009)</i>
060	IDEA Title VI-B Handicapped
061	Classroom Materials/Instructional Supplies and Equipment
062	<i>Student Diagnostic and Intervention Initiative (Ended June 30, 2011)</i>
063	Children with Special Needs-Spec Funds (Dev Day & Com Res)
064	<i>Learn and Serve America (Ended 8/30/10) (Moved to Local PRC 312)</i>
065	<i>ESEA Title I - Even Start (Ended 9/30/12)</i>
066	Assistant Principal Intern
067	Assistant Principal Intern-Full Time MSA Student
068	Alternative Programs and Schools
069	At-Risk Student Services
070	IDEA - Early Intervening Services (EIS)
071	Education Reform Pilot Program
072	<i>Improving Student Accountability Standards (Ended 6/30/09)</i>
073	School Connectivity
074	Public School Building Capital Fund (Local Use)
075	Critical School Facility Needs Fund (Local Use)
076	Public School Capital Fund - Lottery (Local Use)
077	Half-Cent Sales Tax Funds (Local Use)
078	<i>Public School Building Bonds (Local Use) (Ended 06/30/08)</i>
080	<i>Math Science Teacher Supplement (Ended June 30, 2009)</i>
081	School Technology Pilot
082	State Improvement Grant
083	At-Risk Student Service - Closing the Gap
084	High Student Achievement
085	mClass Reading 3D
086	<i>Charter School Continuing Federal Aid (Open Chart) (Ended 9/30/07)</i>
091	Small, Rural Schools Achievement Program (SRSA)
092	<i>Continually Low Performing (Ended June 30, 2005)</i>
093	<i>High Priority Schools (Ended June 30, 2009)</i>
094	<i>Recruitment Retention Bonuses (Ended 6/30/04)</i>
095	Special Dollar Allotment
096	Special Position Allotment
097-099	Reserved for use by the Allotment System
100	Rewards School Mini-Grants
101	Title V Abstinence Education Program
103	Title II - Improving Teacher Quality - Transferability In & Out

- 104 Title III - Language Acquisition
- 105 ESEA Title I - School Improvement
- 106 *Reading First State Grant (Ended September 30, 2010)*
- 107 *Education Technology - Formula - Transferability In & Out (Ended 09/30/12)*
- 108 *Educational Technology – Competitive (Ended September 30, 2013)*
- 109 Rural and Low-Income Schools (RLIS)
- 110 Title IV - 21st Century Community Learning Centers
- 111 Title III - Language Acquisition - Significant Increase
- 112 Title II-B – Math & Science Partnerships
- 113 *Summer Program Mini Grant (Ended September 30, 2013)*
- 114 Children with Disabilities - Risk Pool
- 115 *Emergency Impact Aid (Ended 06/30/2007)*
- 116 *Emergency Impact Aid – IDEA (Ended 06/30/2007)*
- 117 School Improvement Grant 1003 (G)
- 118 IDEA VI-B Special Needs Targeted Assistance
- 119 IDEA-Targeted Assistance for Preschool Federal Grant
- 120 LEA Financed Purchase of School Buses (Local Use Fund 4)
- 121 *ESEA Title 1-Office of Early Learning Targeted Assist. (Ended 09/30/13)*

122 - 129 Reserved for State Level Assignment Only

- 130 State Textbook Account (State Use Fund 1)

131 - 139 Reserved for State Level Assignment Only

- 140 *ARRA – Education Stabilization (Open Chart) (Ended 9/30/11)*
- 141 *ARRA – Title 1 (Ended 9/30/12)*
- 142 *ARRA – Title 1 School Improvement (Ended 9/30/12)*
- 143 *ARRA – School Improvement 1003 (G)*
- 144 *ARRA – IDEA VIB (Ended 9/30/11)*
- 145 *ARRA – IDEA Pre School (Ended 9/30/11)*
- 146 *ARRA – Education Technology – Formula (Ended 9/30/12)*
- 147 *ARRA – Education Technology – Competitive (Ended 9/30/12)*
- 148 *ARRA – McKinney Vento (Ended 9/30/11)*
- 149 *ARRA – Child Nutrition Equipment (Closed September 30, 2009)*
- 150 *ARRA - National Clean Diesel Funding Assistance Program (Ended 9/30/10)*
- 151 *ARRA - Education Technology–Rural Education Achievement Program (REAP) (Ended 9/30/12)*

152 - 153 Reserved for State Level Assignment Only

- 154 Governors Teacher Network
- 155 *Education Jobs Fund (Ended 9/30/12)*
- 156 Race to the Top ARRA (Per Approved Detailed Scope of Work)
- 157 RTTT-Regional Leadership Academies
- 158 RTTT-Recruitment Incentive for Lowest Achieving Schools
- 159 RTTT-STEM

160 - 299 Reserved for State Level Assignment Only

2. Local Use PRCs (300-999) – Mandatory Use after FY 2002-03:

Locally defined by the NCASBO Chart of Accounts Committee.

PRC 300-399	Federal Grants/Funding Sources Not <u>Allotted</u> by DPI
301	ROTC
302	JTPA
303	Workforce Investment Act
304	Emergency Immigrant
305	Medicaid Administrative Outreach Program
306	Medicaid Direct Services Reimbursement Program
307	21st Century
308	Impact Area Grants
309	Head Start
310	Indian Education Act
311	Gear-up
312	Learn and Serve America (Local use as of 9/1/10)
313	Northeastern NC School Leadership Project
314	WIA (Workforce Investment @Title 1 Youth Contract)
315	Family Support/Family Preservation
316	Upward Bound
317	Magnet School
318-327	FEMA (Specific titles to be provided by each LEA)
328	Literacy & School Libraries Grant (CFDA # 84.364)
329	Early Reading First Grant
330	Smaller Learning Communities
331	Emergent Literacy Grant
332	Carol M. White Physical Education Program
333	ARRA – Head Start
334	ARRA – Qualified School Construction Bonds program (QSCB)
335	Fruit and Vegetable Program
336	ARRA – Qualified Zone Academy Bonds program (QZAB)
337	ARRA – Diesel Emissions - Economic Recovery Grant
338	Healthy and Ready to Learn
339	ARRA-Energy Efficiency Block Grants
340	North Carolina New Schools'
341-370	Reserved – Future Direct Federal Grants/Funding Sources
371-399	Local Option for Direct Federal Grants/Funding Sources
PRC 400-499	State Grants/Funding Sources Not <u>Allotted</u> by DPI
401-409	Smart Start-State Sources (Specific titles to be provided by each LEA)
410	Project Teach
411	A+
412	Support Our Students
413	More at Four
414	CBA/JCPC

PROGRAM REPORT CODES

415	Character Education
416	DARE – State Sources
417	Positive Behavior
418	ExplorNet
419	Dropout Prevention Grant
420	Child Obesity Pilot Program
421	Education Workforce and Innovation Grants
422-460	Reserved - Future State Grants with Statewide Applicability
461-499	Local Option for Direct State Grants/Funding Sources

PRC 500-599 Local Grants and Donations

501-571	Local Option for Local Grants and Donations Funding Sources
572	Golden Leaf Community Assistance Initiative Project
573	Kate B. Reynolds Grant
574	Burroughs Wellcome Fund
575	Golden Leaf STEM Initiative Project
576-599	Reserved - Future Local Grants with Statewide Applicability

PRC 600-699 Local Special Revenue Sources

601-609	Smart Start - Local Sources (Specific titles to be provided by each LEA)
610	Supplemental Taxes
611	ABC Revenues
612	Certificates of Participation (COPS)
613	DARE - Local Sources
614	NCPE/NCBCE/TQE
615	School Nurse Funding Initiative
616-639	Reserved – Future Special Local Revenue Sources
640-699	Local Option for Special Local Special Revenue Sources

PRC 700-799 Tuition or Fee Funded Programs

701	Before/After School Care
702	Intercession Child Care
703	Reserved for Future Use
704	Community Schools
705	Pre-School
706	Local Transportation Costs (Not Eligible for State Reimbursement)
707-709	Reserved for Future Use
710-719	Special Programs Curricular (Specific titles to be provided by each LEA)
720-729	Special Programs Co-Curricular (Specific titles to be provided by each LEA)
730-739	Reserved – Future Tuition or Fee Funded Programs with Statewide Applicability
740-799	Local Option for Tuition or Fee Funded Programs

PRC 800-999 Local Cost Centers

800-999	Local Option for Local Cost Center Needs
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Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100 Salaries

200 Employer Provided Benefits

300 Purchased Services

400 Supplies and Materials

500 Capital Outlay

600 Reserved for Future Use

700 Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers

Budget Overview FY 2014-15

The budget includes funding from six different sources: Capital Outlay (Fund 4), Child Nutrition (Fund 5), and Grants/Community Education (Fund 6) dollars in the yellow boxes (Chart 1, Column 1) and State, Federal, and Local allocations in the blue boxes (Chart 1, Column 2). Together these funds total \$420,385,565.

Capital Outlay, Grants/Community Education, and Child Nutrition funds are restricted in how they can be used and are, therefore, not part of the Operating Budget. Capital Outlay funds may only be used for facility projects. Grants/Community Education funds, afterschool/summer programs and specific grants, Child Nutrition funds for breakfast and lunch programs.

