

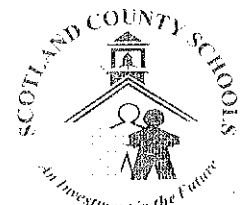
Memo:

To: Dr. Ron Hargrave, Superintendent *RH*
From: Jay C. Toland, Chief Financial Officer *JCT*
Date: January 19, 2016
Re: Budget amendment #1 -- 2015/2016

Attached please find the following documents:

- 1) 2015/2016 Budget Amendment #1; highlights are detailed below.
 - a) **State Fund 1** – State funding has increased 3.028 million. This increase was expected. Please notice the transfer from classroom teachers to foreign exchange teachers for 560K. 1.5 million of the 3.028 million is the cost of the employer paid benefits associated with positions paid out of state position allotments.
 - b) **Local Current Fund 2** – Local funding remains flat from the initial resolution with the exception of an increase of 40K for WIA programs.
 - c) **Federal Fund 3** – Title I, II, and federal EC money has dropped, which led to an increase of 3.9 million in federal funds all increases in federal funding was expected.
 - d) **Local Capital Outlay Fund 4** – Budgeted expenditures increased to 1.109M. The increase is from the increased allotment from the county for the chiller located at SHS.
 - e) **Child Nutrition Fund 5** – Budgeted expenditures equal 3.34 million

The Chief Financial Officer recommends approval of the amended 2015/2016 budget as presented. Please let me know if you need additional information, as more detailed documentation is available. Thank you.



SCOTLAND COUNTY BOARD OF EDUCATION

Budget Amendment #1 FISCAL YEAR 2015-16

BE IT RESOLVED by the Board of Education of the Scotland County School Administrative Unit:

Section 1 - The following revenues are estimated to be available to the State Public School Fund - Fund 1. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

	<u>Original</u>	<u>2/2016</u>	<u>4/2016</u>	<u>6/2016</u>
State Public School Revenue	\$ 37,326,954	\$ 40,392,749		
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<u>Expenditures</u>				
Instructional Services	\$ 32,397,181	\$ 34,825,870		
Support Services	\$ 4,883,614	\$ 5,520,720		
Nutrition Services	\$ 46,159	\$ 46,159		
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State Public School Expenditures	\$ 37,326,954	\$ 40,392,749		
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Section 2 - The following revenues are estimated to be available to the Local Current Fund - Fund 2. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Current Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

	<u>Original</u>	<u>2/2016</u>	<u>4/2016</u>	<u>6/2016</u>
Local Current Fund Revenue	\$ 13,529,813	\$ 13,569,813		
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<u>Expenditures</u>				
Instructional Services	\$ 8,040,490	\$ 8,066,118		
Support Services	\$ 5,480,905	\$ 5,494,061		
Non-Program Costs	\$ -	\$ -		
Payment To Other Govt	\$ 8,418	\$ 9,634		
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Local Current Fund Expenditures	\$ 13,529,813	\$ 13,569,813		
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Section 3 - The following revenues are estimated to be available to the Federal Program Fund - Fund 3. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Federal Program Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

	<u>Original</u>	<u>2/2016</u>	<u>4/2016</u>	<u>6/2016</u>
Federal Program Revenue	\$ 1,759,176	\$ 5,783,151		
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Expenditures				
Instructional Services	\$ 991,161	\$ 3,990,945		
Support Services	\$ 714,870	\$ 1,266,931		
Non-Program Costs	\$ 53,145	\$ 525,275		
<hr/>				
Federal Program Expenditures	\$ 1,759,176	\$ 5,783,151		
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Section 4 - The following revenues are estimated to be available to the Local Capital Fund - Fund 4. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Capital Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

	<u>Original</u>	<u>2/2016</u>	<u>4/2016</u>	<u>6/2016</u>
Local Capital Fund	\$ 875,000	\$ 1,109,000		
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Section 5 - The following revenues are estimated to be available to the Child Nutrition Fund - Fund 5. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

	<u>Original</u>	<u>2/2016</u>	<u>4/2016</u>	<u>6/2016</u>
Child Nutrition	\$ 3,252,700	\$ 3,341,200		
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Section 6 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

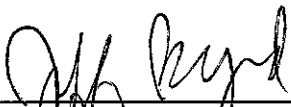
Section 7 - The Superintendent and Chief Financial Officer are hereby authorized to transfer appropriations within a purpose code within a fund as contained herein under the following conditions:

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

Section 8 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

Section 9 - The additional fund balance, if any, in excess of the designated appropriation in the Local Current Fund or the Local Capital Outlay Fund will be automatically appropriated to contingency, once the Annual Financial (Audit) Report has been presented to the Board of Education.

Adopted the 8th day of February, 2016.



Board of Education Chair

2/8/16

Date



Superintendent

2/8/16

Date



Chief Financial Officer

2/8/16

Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	2014-15 Initial Budget	2015-16 Initial Budget	2015-16 Budget Amendment #1	INCREASE/DECREASE
001	CLASSROOM TEACHERS	\$ 17,200,738	\$ 17,192,952	\$ 16,602,989	\$ (589,963)
002	CENTRAL OFFICE ADMIN	\$ 728,857	\$ 731,319	\$ 731,319	\$ -
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,439,727	\$ 1,444,904	\$ 1,424,033	\$ (20,871)
005	SCHOOL BUILDING ADMIN	\$ 1,609,822	\$ 1,615,242	\$ 1,615,242	\$ -
007	INSTRUCTIONAL SUPPORT	\$ 1,967,252	\$ 1,915,676	\$ 1,913,759	\$ (1,917)
009	NON-CONTRIBUTORY EMPLOYEE	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
012	DRIVER TRAINING	\$ 113,795	\$ 101,811	\$ 101,811	\$ -
013	VOC. ED. - MONTHS OF EMPLOYMENT	\$ 1,964,214	\$ 1,974,348	\$ 1,959,882	\$ (14,466)
014	VOC. ED. - SUPPORT FUNDS	\$ 87,291	\$ 87,772	\$ 104,438	\$ 16,666
015	SCHOOL TECHNOLOGY FUND	\$ 71,561	\$ -	\$ 69,989	\$ 69,989
016	READ TO ACHIEVE	\$ 67,638	\$ -	\$ 50,974	\$ 50,974
020	VIF - FOREIGN EXCHANGE	\$ -	\$ -	\$ 546,822	\$ 546,822
024	DISADV. STUDENT SUPP. FUNDING	\$ 463,161	\$ 468,778	\$ 468,309	\$ (469)
027	TEACHER ASSISTANTS	\$ 1,527,157	\$ 1,546,550	\$ 1,545,003	\$ (1,547)
029	BEHAVIORAL SUPPORT	\$ -	\$ -	\$ 120,660	\$ 120,660
031	LOW WEALTH SUPP. FUNDING	\$ 3,413,266	\$ 3,398,440	\$ 3,398,440	\$ -
032	EXCEPTIONAL CHILDREN	\$ 3,269,889	\$ 3,282,885	\$ 3,273,726	\$ (9,159)
034	ACADEMIC/AIG	\$ 311,227	\$ 310,864	\$ 310,553	\$ (311)
039	SCHOOL RESOURCE OFFICERS	\$ 42,000	\$ -	\$ 42,000	\$ 42,000
042	CHILD & FAMILY SCHOOL NURSE	\$ 405,641	\$ -	\$ 417,127	\$ 417,127
043	CHILD & FAMILY SUPPORT TEAM	\$ 349,983	\$ -	\$ 358,406	\$ 358,406
054	LIMITED ENGLISH PROFICIENCY	\$ 49,066	\$ 48,582	\$ 48,582	\$ -
055	LEARN AND EARN	\$ -	\$ -	\$ 316,646	\$ 316,646
056	TRANSPORTATION	\$ 1,439,214	\$ 1,517,942	\$ 1,633,866	\$ 115,724
061	CLASSROOM MATERIALS	\$ 175,061	\$ 172,939	\$ 226,169	\$ 53,230
063	DEV. DAY & COMM. RESIDENTIAL	\$ 57,899	\$ -	\$ 60,946	\$ 60,946
069	AT-RISK STUDENT SERVICES	\$ 1,523,689	\$ 1,515,950	\$ 1,514,433	\$ (1,517)
	GRAND TOTAL	\$ 38,278,148	\$ 37,326,954	\$ 40,355,924	\$ 3,028,970

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	INITIAL BUDGET 15-16	Budget Amend #1 BUDGET 15-16	Increase/Decrease
NC PRE-K FUNDING	\$ 1,198,810	\$ -	\$ 1,238,295	\$ 1,238,295	\$ -
CHROMEBOOK REPAIR FUND					\$ -
JROTC	\$ 55,000	\$ 55,000	\$ 28,000	\$ 26,000	\$ -
WIA-IN-SCHOOL	\$ 87,494	\$ 86,602	\$ 35,487	\$ 45,487	\$ 10,000
MEDICAID OUTREACH	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ -
MEDICAID-FEE FOR SERVICE	\$ 90,000	\$ 90,000	\$ 343,418	\$ 343,418	\$ -
INDIAN EDUCATION	\$ 178,024	\$ 178,415	\$ 197,653	\$ 197,653	\$ -
WIA-OUT-SCHOOL	\$ 87,494	\$ 86,602	\$ 106,461	\$ 136,461	\$ 30,000
GEAR UP		\$ 247,064	\$ 240,887	\$ 240,887	\$ -
COUNTY APPROPRIATION	\$ 10,139,325	\$ 10,614,925	\$ 10,826,612	\$ 10,826,612	\$ -
FINES & FORFEITURES	\$ -	\$ -	\$ -	\$ -	\$ -
RENTAL OF SCHOOL PROPERTY	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
MNET GRANT	\$ 34,000	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
MISC. LOCAL REVENUE	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
INDIRECT COST	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
FUND BALANCE APPROPRIATED	\$ 600,000	\$ 150,000	\$ 42,000	\$ 42,000	\$ -
FUND BALANCE APPROP. - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -
SALES & USE TAX	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
AG ED PROGRAM GRANT					\$ -
GRAND TOTAL REVENUES	\$ 12,943,147	\$ 11,981,608	\$ 13,529,813	\$ 13,569,813	\$ 40,000
GRAND TOTAL EXPENDITURES	\$ 12,943,147	\$ 11,981,608	\$ 13,529,813	\$ 13,569,813	\$ 40,000
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ -	\$ -

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 14-15	INITIAL BUDGET 15-16	Budget Amend 1 15-16	Increase/Decrease
001	CLASSROOM TEACHERS	\$ 3,531,481	\$ 3,674,322	\$ 3,674,322	\$ -
002	CENTRAL OFFICE ADMIN	\$ 1,083,307	\$ 1,005,540	\$ 1,005,540	\$ -
003	NON-INSTRUCTIONAL SUPPORT	\$ 985,791	\$ 936,267	\$ 936,267	\$ -
005	SCHOOL BUILDING ADMIN	\$ 530,741	\$ 560,464	\$ 560,464	\$ -
007	INSTRUCTIONAL SUPPORT	\$ 191,395	\$ 372,910	\$ 372,910	\$ -
009	NON-CONTRIBUTORY EMPLOYEE	\$ 615,119	\$ 560,752	\$ 560,752	\$ -
011	NATIONAL BOARDS CERT.	\$ 18,086	\$ 8,086	\$ 8,086	\$ -
014	VOC. ED. - SUPPORT FUNDS	\$ 220,754	\$ 222,068	\$ 222,068	\$ -
015	SCHOOL TECHNOLOGY FUND	\$ 213,450	\$ 215,606	\$ 215,606	\$ -
022	MENTOR PROGRAM	\$ -	\$ -	\$ -	\$ -
027	TEACHER ASSISTANTS	\$ 211,287	\$ 179,463	\$ 179,463	\$ -
028	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -
032	EXCEPTIONAL CHILDREN	\$ 243,960	\$ 251,385	\$ 251,385	\$ -
054	LIMITED ENGLISH PROFICIENCY	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
056	TRANSPORTATION	\$ 289,896	\$ 234,392	\$ 234,392	\$ -
061	CLASSROOM MATERIALS	\$ 271,126	\$ 257,911	\$ 257,911	\$ -
130	STATE TEXTBOOKS	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
132	MNET GRANT	0	0		\$ -
303	WIA-IN-SCHOOL	\$ 86,602	\$ 35,487	\$ 45,487	\$ 10,000
306	MEDICAID-FEE FOR SERVICE	\$ -	\$ 343,418	\$ 343,418	\$ -
310	INDIAN ED GRANT	\$ 178,415	\$ 197,653	\$ 197,653	\$ -
311	GEAR UP	\$ 247,064	\$ 240,887	\$ 240,887	\$ -
314	WIA-OUT OF SCHOOL	\$ 86,602	\$ 106,461	\$ 136,461	\$ 30,000
335	AG ED PROGRAM GRANT				\$ -
413	NC PRE-K FUNDING	\$ -	\$ 1,238,295	\$ 1,238,295	\$ -
704	COMMUNITY SCHOOLS	\$ 110,952	\$ 148,734	\$ 148,734	\$ -
707	CHROMEBOOK REPAIR FORM		\$ -	\$ -	\$ -
777	CIS - SCOTLAND COUNTY	\$ -	\$ -	\$ -	\$ -
802	MAINT/OPERATION OF PLANT	\$ 2,452,393	\$ 2,361,958	\$ 2,361,958	\$ -
803	HIGH SCHOOL ATHLETICS	\$ 206,670	\$ 209,170	\$ 209,170	\$ -
804	CULTURAL ARTS	\$ 60,724	\$ 36,464	\$ 36,464	\$ -
843	MIDDLE SCHOOL ATHLETICS	\$ 59,293	\$ 50,923	\$ 50,923	\$ -
844	504 LEGISLATION	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
850	CURRICULUM SUPPORT	\$ 75,000	\$ 69,697	\$ 69,697	\$ -
	GRAND TOTAL	\$ 11,981,608.00	\$ 13,529,812.61	\$ 13,569,812.61	\$ 40,000.00

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 2013-14	INITIAL BUDGET 2014-15	INITIAL BUDGET 2016-18	Budget Amend #1 15-16	Increase/Decrease
017	VOC. ED. PROGRAM IMPROVEMENT	\$ 99,680	\$ 106,636	\$ 103,323	\$ 106,669	\$ 3,246
026	HOMELESS GRANT	\$ -	\$ 15,000	\$ 4,215	\$ 4,215	\$ -
049	IDEA VI-B PRESCHOOL-EC	\$ 96,120	\$ 54,511	\$ 87,940	\$ 87,941	\$ 1
060	ESEA TITLE I	\$ -	\$ 2,966,787	\$ -	\$ 3,264,606	\$ 3,264,606
060	IDEA VI-B HANDICAPPED-EC	\$ -	\$ 1,343,058	\$ 1,402,658	\$ 1,897,108	\$ 194,450
070	EC/CEIS	\$ -	\$ 270,230	\$ 104,060	\$ 104,060	\$ -
082	STATE IMPROVEMENT GRANT	\$ 6,933	\$ 4,836	\$ 19,627	\$ 19,627	\$ -
103	TITLE II - IMPROVING TEACHER QUALITY	\$ -	\$ -	\$ -	\$ 385,720	\$ 385,720
109	RURAL LOW INCOME SCHOOL	\$ 7,527	\$ 4,281	\$ -	\$ 153,097	\$ 153,097
118	REGIONAL LITERACY COACH	\$ 12,983	\$ 46,107	\$ 68,014	\$ 68,014	\$ -
119	TARGETED ASSISTANCE	\$ -	\$ 2,331	\$ 2,193	\$ 2,193	\$ -
	GRAND TOTAL	\$ 978,071	\$ 4,860,909	\$ 1,792,031	\$ 5,783,161	\$ 3,991,120

Scotland County Schools Capital Outlay Revenue

REVENUE SOURCES:

	15-16	Amendment #1
Fines & Forfeitures	\$ 175,000.00	\$ 175,000.00
County Allotment	\$ 300,000.00	\$ 534,000.00
Education Lottery	\$ 400,000.00	\$ 400,000.00
TOTAL CAPITAL OUTLAY REVENUE	\$ 875,000.00	\$ 1,109,000.00

15-16 Projects

	Original 7.1.15	Amend #1 2.1.16	Spent
Annual Painting	\$ 30,000.00	\$ 30,000.00	\$ 64,925.00
Asbestos	\$ 50,000.00	\$ 50,000.00	\$ 18,425.00
Carver Gym Ceiling	\$ 35,000.00	-	-
IEJ Bleachers	\$ 15,000.00	\$ 15,000.00	-
Wagram Debt Re-Payment	\$ 300,000.00	\$ 300,000.00	-
HVAC SHS	\$ 200,000.00	\$ 200,000.00	\$ 139,530.00
SHS Common Stairs	\$ 50,000.00	\$ 50,000.00	\$ 97,050.00
Capital Allocations to Schools	\$ 70,000.00	\$ 70,000.00	\$ 35,465.82
Storage Building SH	\$ 35,000.00	\$ 35,000.00	\$ 33,277.00
Storage Building Car	\$ 35,000.00	\$ 35,000.00	\$ 33,327.00
Perimeter Fencing - SH	\$ 10,000.00	\$ 45,000.00	-
Perimeter Fencing - SL	-	-	-
Equipment Reserve	\$ 20,000.00	\$ 20,000.00	\$ 15,885.39
VOIP Phone System - SH	\$ 25,000.00	\$ 25,000.00	\$ 22,452.90
Chiller SHS	-	\$ 234,000.00	-
Total	\$ 875,000.00	\$ 1,109,000.00	\$ 460,338.11