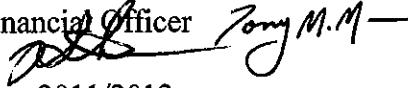


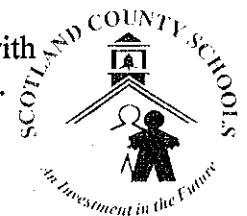
Memo:

To: Mr. Rick Stout, Superintendent  
From: Tony M. Messer, Chief Financial Officer  
Date: August 31, 2011  
Re: Original budget resolution – 2011/2012



Attached please find the following documents:

- 1) 2011/2012 Original budget resolution; highlights are detailed below.
  - a) **State Fund 1** – State funding was reduced by \$1.9 million (a 4.8% reduction). In addition, there was a \$1.8 million discretionary reduction; a clear focus on teachers and teacher assistants guided the discretionary reduction.
    - a. The State made specific cuts to technology, capital, mentoring, school nursing, transportation, classroom materials, central office and non-instructional support.
    - b. In addition, the State reduced funding for certified personnel, Driver Training, DSSF, Low Wealth, Exceptional Children, and AIG. Unlike the prior year, there were no stabilization funds to offset some of these cuts.
  - b) **Local Current Fund 2** – County funding decreased to \$10.1 million.
    - a. We are proposing appropriated fund balance of \$1,855,478; these funds will be used to support locally paid teachers, transportation, instructional and non-instructional support.
    - b. This budget covers rate increases for State retirement (from 10.51% to 13.12%) and State health insurance (\$4931 per employee).
  - c) **Federal Fund 3** – Federal funding has decreased due to the Federal Stimulus dollars being used in the PY.
    - a. The total decrease in federal funding is \$7,282,531 (52.65%). The total budget is \$6,549,779.
    - b. Additional Federal Funds will be budgeted as we get further into the fiscal year (i.e. 21<sup>st</sup> Century Community Learning Centers, Rural and Low Income).
  - d) **Local Capital Outlay Fund 4** – Currently, county funding is reduced to \$400,000 along with Education Lottery monies being reduced to \$460,000. We are also proposing appropriated fund of \$380,000. See item 3 for detailed capital outlay projects.
  - e) **Child Nutrition Fund 5** – The Child Nutrition budget is \$3,470,000, with revenues and expenses to remain relatively constant from the prior year.



- 2) Budget worksheets will be provided separately.
- 3) Budgeted maintenance projects.

## **CAPITAL OUTLAY NEEDS**

### **CATEGORY I PROJECTS – Land, Buildings, Renovations, Site Improvements**

Roof Replacement – North Laurinburg	\$485,000
Roof Replacement – Sycamore Lane	65,000
Capital Requests for various schools	224,000
Asbestos Abatement at various individual schools	46,000
Annual Painting at various individual schools	65,000
Bard Heat Pump Replacement	85,000
Chiller Building #4 High School	250,000
Classroom Furniture & Smartboards - Wagram	150,000
Restroom Renovation – Washington Park	<u>75,000</u>
Total Category I	<u>\$1,445,000</u>

### **CATEGORY II PROJECTS – Furnishings and Equipment**

Furniture Allotment to individual schools	55,000
Equipment – Maintenance/Reserve	<u>20,000</u>
Total Category II	<u>\$75,000</u>

### **CATEGORY III PROJECTS – Vehicles**

Maintenance Vehicles	-----
Total Category III	-----

**TOTAL CAPITAL OUTLAY EXPENDITURES \$1,520,000**

The Chief Financial Officer recommends approval of the 2011/2012 budget resolution as presented. Please let me know if you need additional information, as more detailed documentation is available. Thank you.

# SCOTLAND COUNTY BOARD OF EDUCATION

## ORIGINAL BUDGET RESOLUTION FISCAL YEAR 2011-12

**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, 2011 and ending June 30, 2012.

	<u>Original</u>	<u>12/2011</u>	<u>3/2012</u>	<u>5/2012</u>	<u>6/2012</u>
<b>State Public School Revenue</b>	<b><u>\$ 38,286,754</u></b>				
<b><u>Expenditures</u></b>					
<b>Instructional Services</b>	<b>\$ 33,831,160</b>				
<b>Support Services</b>	<b>\$ 4,455,594</b>				
<b>Community Services</b>	<b>\$ -</b>				
<b>State Public School Expenditures</b>	<b><u>\$ 38,286,754</u></b>				

**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, 2011 and ending June 30, 2012.

	<u>Original</u>	<u>12/2011</u>	<u>3/2012</u>	<u>5/2012</u>	<u>6/2012</u>
<b>Local Current Fund Revenue</b>	<b><u>\$ 13,139,427</u></b>				
<b><u>Expenditures</u></b>					
<b>Instructional Services</b>	<b>\$ 7,165,316</b>				
<b>Support Services</b>	<b>\$ 5,964,752</b>				
<b>Non-Program Costs</b>	<b>\$ 9,359</b>				
<b>Local Current Fund Expenditures</b>	<b><u>\$ 13,139,427</u></b>				

**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, 2011 and ending June 30, 2012.

	<u>Original</u>	<u>12/2011</u>	<u>3/2012</u>	<u>5/2012</u>	<u>6/2012</u>
<b>Federal Program Revenue</b>	<b>\$ 6,549,779</b>				
<b><u>Expenditures</u></b>					
<b>Instructional Services</b>	<b>\$ 4,848,221</b>				
<b>Support Services</b>	<b>\$ 912,394</b>				
<b>Non-Program Costs</b>	<b>\$ 789,164</b>				
<b>Federal Program Expenditures</b>	<b>\$ 6,549,779</b>				

**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, 2011 and ending June 30, 2012.

	<u>Original</u>	<u>12/2011</u>	<u>3/2012</u>	<u>5/2012</u>	<u>6/2012</u>
<b>Local Capital Fund</b>	<b>\$ 1,520,000</b>				

**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, 2011 and ending June 30, 2012.

	<u>Original</u>	<u>12/2011</u>	<u>3/2012</u>	<u>5/2012</u>	<u>6/2012</u>
<b>Child Nutrition</b>	<b>\$ 3,470,000</b>				

**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.

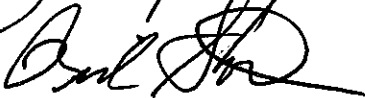
**Section 8** - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

**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 12th day of September, 2011.

  
Board of Education Chair

9-12-11  
Date

  
Superintendent

9-12-11  
Date

  
Chief Financial Officer

9/12/11  
Date

# STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	10-11 FINAL BUDGET	11-12 RECOMMENDED BUDGET	INCREASE/ (DECREASE)	% CHANGE	
001	CLASSROOM TEACHERS	13,782,843	16,080,004	2,297,161	16.67%	*
	Position allotment	234.10	265.88	31.78	13.58%	
002	CENTRAL OFFICE ADMIN	829,094	714,527	(114,567)	-13.82%	***
003	NON-INSTRUCTIONAL SUPPORT	3,446,631	1,415,180	(2,031,451)	-58.94%	*
005	SCHOOL BUILDING ADMIN	832,967	1,811,856	978,889	117.52%	##
	Months of Employment	99.00	243.00	144.00	145.45%	
007	INSTRUCTIONAL SUPPORT	1,172,044	1,986,300	814,256	69.47%	##
	Position allotment	19.00	30.00	11.00	57.89%	
009	NON-CONTRIBUTORY EMPLOYEE	1,450,000	-	(1,450,000)	-100.00%	
010	CERTIFIED PERSONNEL	1,849,771	-	(1,849,771)	-100.00%	*
012	DRIVER TRAINING	130,505	116,074	(14,431)	-11.06%	
013	VOC. ED. - MONTHS OF EMPLOYMENT	1,851,694	1,884,366	32,672	1.76%	
	Months of Employment	311.00	307.00	(4.00)	-1.29%	
014	VOC. ED. - SUPPORT FUNDS	89,436	90,403	967	1.08%	
015	SCHOOL TECHNOLOGY FUND	87,195	75,993	(11,202)	-12.85%	
024	DISADV. STUDENT SUPP. FUNDING	461,302	455,612	(5,690)	-1.23%	
027	TEACHER ASSISTANTS	2,021,952	2,193,396	171,444	8.48%	
029	BEHAVIORAL SUPPORT	89,730	89,729	(1)	0.00%	
031	LOW WEALTH SUPP. FUNDING	3,859,507	3,839,717	(19,790)	-0.51%	
032	EXCEPTIONAL CHILDREN	3,133,885	3,105,613	(28,272)	-0.90%	
034	ACADEMIC/AIG	304,201	302,872	(1,329)	-0.44%	
042	CHILD & FAMILY SCHOOL NURSE	383,482	388,982	5,500	1.43%	
	Position allotment	6	6	-	0.00%	
043	CHILD & FAMILY SUPPORT TEAM	307,785	315,293	7,508	2.44%	
054	LIMITED ENGLISH PROFICIENCY	63,187	59,120	(4,067)	-6.44%	
055	LEARN AND EARN	307,650	307,650	-	0.00%	
056	TRANSPORTATION	1,768,452	1,314,320	(454,132)	-25.68%	
061	CLASSROOM MATERIALS	294,889	208,083	(86,806)	-29.44%	***
062	STUDENT DIAGNOSTIC	2,400	-	(2,400)	-100.00%	
063	DEV. DAY & COMM. RESIDENTIAL	281,148	-	(281,148)	-100.00%	
067	ASST. PRINCIPAL INTERN	40,702	-	(40,702)	-100.00%	
068	ALTERNATIVE LEARNING PROGRAMS	130,313	115,255	(15,058)	-11.56%	
069	AT-RISK STUDENT SERVICES	1,226,412	1,323,760	97,348	7.94%	
073	SCHOOL CONNECTIVITY	-	-	-	#DIV/0!	
130	STATE TEXTBOOKS	3,319	92,649	89,330	2691.47%	
	GRAND TOTAL	40,202,496	38,286,754	(1,915,742)	-4.77%	

\* Unable to trade in teaching positions in 11-12

\*\*\* Significant reductions in state funding allotments

## Allotments are affected by trading in positions for dollars

## LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	10-11 FINAL BUDGET	11-12 RECOMMENDED	Inc./Dec. OVER 10/11 BUDGET	% CHANGE	
MORE AT FOUR / PRE-K SERVICES	1,470,860	-	(1,470,860)	-100.00%	#
ENERGY BLOCK GRANT	172,331	-	(172,331)	-100.00%	*
DROPOUT PREVENTION	174,946	-	(174,946)	-100.00%	*
SCHOOL NURSE INITIATIVE	100,000	-	(100,000)	-100.00%	*
CTE - TECH PREP GRANT	23,667	-	(23,667)	-100.00%	*
JROTC	59,584	55,000	(4,584)	-7.69%	
READING FIRST	5,000	-	(5,000)	-100.00%	*
WIA-IN-SCHOOL	117,521	80,707	(36,814)	-31.33%	
MEDICAID OUTREACH	185,271	90,000	(95,271)	-51.42%	
MEDICAID-FEE FOR SERVICE	89,745	30,000	(59,745)	-66.57%	
IMPACT AREA	6,950	-	(6,950)	-100.00%	#
INDIAN EDUCATION	176,157	178,024	1,867	1.06%	
WIA-OUT-SCHOOL	117,521	80,707	(36,814)	-31.33%	
WIA OUT OF SCHOOL SPECIAL	10,864	-	(10,864)	-100.00%	*
FIE-TECHNOLOGY GRANT	93,000	-	(93,000)	-100.00%	*
COUNTY APPROPRIATION	10,683,959	10,131,464	(552,495)	-5.17%	
TUITION & FEES	3,000	-	(3,000)	-100.00%	
FINES & FORFEITURES	188,800	130,000	(58,800)	-31.14%	
RENTAL OF SCHOOL PROPERTY	64,800	28,000	(36,800)	-56.79%	
PROJECT QUEST	59,989	59,989	-	0.00%	
SHS-GREENHOUSE PROJECT-RCC	17,164	-	(17,164)	N/A	*
INTEREST INCOME	25,000	25,000	-	0.00%	
MISC. LOCAL REVENUE	21,449	50,000	28,551	133.11%	
INDIRECT COST	426,850	230,536	(196,314)	-45.99%	
VOCATIONAL REHAB.	14,000	-	(14,000)	-100.00%	#
FUND BALANCE APPROPRIATED	433,441	1,855,478	1,422,037	328.08%	
FUND BALANCE APPROP. - OTHER	-	94,522	94,522	#DIV/0!	
SALES & USE TAX	39,007	20,000	(19,007)	-48.73%	
GRAND TOTAL REVENUES	14,780,876	13,139,427	(1,641,449)	-11.11%	
GRAND TOTAL EXPENDITURES	14,780,876	13,139,427	(1,641,449)	-11.11%	
NET REVENUES (EXPENDITURES)	-	-	-	0.00%	

\* - Non-recurring revenue for 10-11, not expected in 11-12

# - Dollars will be budgeted once amount has been determined

# LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	10-11	11-12	Inc./Dec.	
		FINAL BUDGET	RECOMMENDED	OVER 10/11	BUDGET
					% CHANGE
001	CLASSROOM TEACHERS	1,727,643	4,248,998	2,521,355	145.94%
002	CENTRAL OFFICE ADMIN	881,600	1,180,321	298,721	33.88%
003	NON-INSTRUCTIONAL SUPPORT	2,729,000	1,456,792	(1,272,208)	-46.62%
005	SCHOOL BUILDING ADMIN	664,368	502,430	(161,938)	-24.37%
007	INSTRUCTIONAL SUPPORT	643,080	280,588	(362,492)	-56.37%
009	NON-CONTRIBUTORY EMPLOYEE	339,000	583,709	244,709	72.19%
011	NATIONAL BOARDS CERT.	31,000	17,907	(13,093)	-42.24%
014	VOC. ED. - SUPPORT FUNDS	258,000	213,500	(44,500)	-17.25%
015	SCHOOL TECHNOLOGY FUND	60,000	210,401	150,401	250.67%
022	MENTOR PROGRAM	54,000	51,000	(3,000)	-5.56%
023	CTE-TECH PREP GRANT	23,667	14,590	(9,077)	-38.35%
027	TEACHER ASSISTANTS	95,000	-	(95,000)	-100.00%
028	STAFF DEVELOPMENT	6,936	-	(6,936)	-100.00%
032	EXCEPTIONAL CHILDREN	162,375	143,680	(18,695)	-11.51%
034	ACADEMIC/AIG	102,000	-	(102,000)	-100.00%
035	CHILD NUTRITION	23,000	-	(23,000)	-100.00%
036	CHARTER SCHOOLS	25,000	-	(25,000)	-100.00%
054	LIMITED ENGLISH PROFICIENCY	15,000	2,500	(12,500)	-83.33%
056	TRANSPORTATION	585,000	297,386	(287,614)	-49.16%
061	CLASSROOM MATERIALS	270,364	228,450	(41,914)	-15.50%
069	AT-RISK STUDENT SERVICES	46,000	2,500	(43,500)	-94.57%
106	READING FIRST	5,000	-	(5,000)	-100.00%
130	STATE TEXTBOOKS	3,474	4,500	1,026	29.53%
303	WIA-IN-SCHOOL	117,521	80,707	(36,814)	-31.33%
305	MEDICAID (ADMIN. OUTREACH)	185,271	90,000	(95,271)	-51.42%

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306	MEDICAID-FEE FOR SERVICE	89,745	30,000	(59,745)	-66.57%	3
310	INDIAN ED GRANT	176,157	178,024	1,867	1.06%	
314	WIA-OUT OF SCHOOL	117,521	80,707	(36,814)	-31.33%	3
318	WIA OUT OF SCHOOL SPECIAL	10,864	-	(10,864)	-100.00%	3
333	FIE-TECHNOLOGY	93,000	-	(93,000)	-100.00%	2
413	MORE AT FOUR	1,470,860	-	(1,470,860)	-100.00%	
419	DROPOUT PREVENTION	174,946	79,932	(95,014)	-54.31%	
525	PROJECT QUEST	59,989	59,989	-	0.00%	3
555	SHS-GREENHOUSE PROJECT-RCC	17,164	-	(17,164)	-100.00%	3
615	SCHOOL NURSE GRANT	100,000	-	(100,000)	-100.00%	
704	COMMUNITY SCHOOLS	142,600	132,989	(9,611)	-6.74%	
802	MAINT/OPERATION OF PLANT	2,720,331	2,491,634	(228,697)	-8.41%	
803	HIGH SCHOOL ATHLETICS	263,400	259,465	(3,935)	-1.49%	
804	CULTURAL ARTS	75,000	68,092	(6,908)	-9.21%	
843	MIDDLE SCHOOL ATHLETICS	64,000	58,636	(5,364)	-8.38%	
844	504 LEGISLATION	2,000	-	(2,000)	-100.00%	
850	CURRICULUM SUPPORT	150,000	90,000	(60,000)	-40.00%	3
	GRAND TOTAL	14,780,876	13,139,427	(1,641,449)	-11.11%	

\* Increase is due to fund balance being used to fund teaching positions

\*\* Clerical moved to state low wealth dollars

\*\*\* Decrease is due to trading positions for dollars in the PY

# Increase in worker's compensation and unemployment insurance

## Unfunded state mandates on technology and testing

\$\$\$ State funded positions only

1 Early College transportation budgeted in PY

2 Funding has not been determined as this date. Name changed to Pre-K Services

3 Funding cut for 11-12 or grant expended

# FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	11-12		INCREASE/ (DECREASE)	% CHANGE	
		10-11 FINAL BUDGET	RECOMMENDED BUDGET			
017	VOC. ED. PROGRAM IMPROVEMENT	123,429	113,317	(10,112)	-8.19%	2
026	HOMELESS GRANT	74,508	26,000	(48,508)	-65.10%	2
044	IDEA VI-B CAPACITY BLDG	60,086	6,800	(53,286)	-88.68%	2
048	SAFE/DRUG FREE SCHOOLS	515	-	(515)	-100.00%	
049	IDEA VI-B PRESCHOOL-EC	57,574	56,454	(1,120)	-1.95%	
050	ESEA TITLE I	3,460,294	2,983,640	(476,654)	-13.77%	2
060	IDEA VI-B HANDICAPPED-EC	1,482,702	1,508,609	26,907	1.81%	
070	EC/CEIS	254,419	75,000	(179,419)	-70.52%	\$\$
082	STATE IMPROVEMENT GRANT	11,028	-	(11,028)	-100.00%	
103	TITLE II - IMPROVING TEACHER QUALITY	560,973	542,726	(18,247)	-3.25%	
104	LANGUAGE ACQUISITION	-	6,469	6,469	#DIV/0!	
105	TITLE I - SCHOOL IMPROVEMENT	40,261	-	(40,261)	-100.00%	
106	READING FIRST	161,359	-	(161,359)	-100.00%	
107	EDUCATION TECHNOLOGY	911	-	(911)	-100.00%	
108	EDUCATION TECHNOLOGY-COMP.	112,044	54,692	(57,352)	-51.19%	\$\$
109	RURAL LOW INCOME SCHOOL	187,829	24,679	(163,150)	-86.86%	2
110	21ST CENTURY COMM. LEARNING CTS	400,000	-	(400,000)	-100.00%	##
112	TITLE IIB-MATH, SCIENCE PARTNERSHIP	163,381	73,806	(89,575)	-54.83%	\$\$
113	21ST CENTURY-SUMMER PROGRAM	41,793	-	(41,793)	-100.00%	
118	REGIONAL LITERACY COACH	236,951	104,000	(132,951)	-56.11%	\$\$
119	TARGETED ASSISTANCE	10,000	9,892	(108)	-1.08%	
140	EDU STABILIZATION	1,915,995	-	(1,915,995)	N/A	*
141	ARRA (STIMULUS) TITLE I	1,099,588	-	(1,099,588)	N/A	*
142	ARRA-SCHOOL IMPROVEMENT	11,973	-	(11,973)		*
144	ARRA (STIMULUS) IDEA	548,993	-	(548,993)	N/A	*
145	ARRA (STIMULUS) PRE-SCH. IDEA	21,394	-	(21,394)	N/A	*
146	ARRA (STIMULUS) TECHNOLOGY	14,325	7,303	(7,022)	N/A	1
147	ARRA (STIMULUS) EDUC. TECH.	61,876	16,197	(45,679)		1
155	EDUCATION JOBS FUND	1,428,647	-	(1,428,647)		*
156	RACE TO THE TOP - ARRA	1,289,462	939,195	(350,267)	N/A	1
	GRAND TOTAL	13,832,310	6,549,779	(7,282,531)	-52.65%	

NOTE: Amounts unspent at June 30, 2012 will carry forward to the 2012/2013 school year. Once the carry forward amounts are confirmed by the State, we will amend the budget accordingly.

- \* Stimulus dollars completely expended.
- 1 Carryover of unspent stimulus dollars
- ## Funding expected sometime during 11-12
- 2 Decrease in federal allotment from the PY
- \$\$ Unspent carryover from 10-11