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Memo:

To: Mr. Rick Stout, Superintendent
From: Jay C. Toland, Chief Financial Officer
Date: September 5, 2012
Re: Original budget resolution – 2012/2013

Attached please find the following documents:

- 1) 2012/2013 Original budget resolution; highlights are detailed below.
 - a) **State Fund 1** – State funding was reduced by \$655,303. In addition, there was a \$1.4 million discretionary reduction; a clear focus continues on teachers and teacher assistants guided the discretionary reduction.
 - a. The State made specific cuts to technology, capital, mentoring, school nursing, classroom materials, and non-instructional support.
 - b. In addition, the State reduced funding for certified personnel, Driver Training, DSSF, Low Wealth, and Exceptional Children.
 - b) **Local Current Fund 2** – County funding decreased to \$10.07 million.
 - a. We are proposing appropriated fund balance of \$1.9 million; 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 13.12% to 14.23%) and State health insurance (\$5192 per employee).
 - c) **Federal Fund 3** – Federal funding has decreased.
 - a. The total decrease in federal funding is \$2,552,689 (29.41%). The total budget is \$6,126,297.
 - b. Additional Federal Funds will be budgeted as we get further into the fiscal year (i.e. 21st Century Community Learning Centers, and Gear-Up).
 - d) **Local Capital Outlay Fund 4** – Currently, county funding is reduced to \$260,000 along with Education Lottery monies which are \$550,000. We are also proposing appropriated fund balance of \$151,500. See item 3 for detailed capital outlay projects.
 - e) **Child Nutrition Fund 5** – The Child Nutrition budget is \$3,483,300, 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 - Sycamore Lane(lottery)	\$	180,000.00
Wagram Classroom Debt Replacement	\$	300,000.00
Capital request for various schools	\$	109,065.00
Asbestos Abatement (IEJ)	\$	30,000.00
Annual painting for various schools	\$	65,000.00
Butler Building Renovation	\$	130,000.00
Pate Stadium	\$	120,935.00

Total Category I Expenditures	\$	<u>935,000.00</u>
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CATEGORY II PROJECTS – Furnishings and Equipment

Equipment - Maintenance/Reserve	\$	41,500.00
VOIP Telephone System (North)	\$	25,000.00
Chiller Replacement (SHS)	\$	150,000.00
Bard Heatpump Replacement	\$	85,000.00

Total Category II Expenditures	\$	<u>301,500.00</u>
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CATEGORY III PROJECTS – Vehicles

Maintenance Vehicles	----
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Total Category III	=====
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TOTAL CAPITAL OUTLAY EXPENDITURES	<u>\$1,236,500.00</u>
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The Chief Financial Officer recommends approval of the 2012/2013 budget resolution as presented. Please let me know if you need additional information, as more detailed documentation is available. Thank you.

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	11-12	2012-13		
		APPROVED BUDGET	Initial Budget		
001	CLASSROOM TEACHERS	\$ 18,047,012	\$ 17,799,736	\$ (247,276)	-1%
	Position allotment	\$ 299	\$ 292	\$ (7)	-2%
002	CENTRAL OFFICE ADMIN	\$ 714,527	\$ 733,079	\$ 18,552	3%
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,436,313	\$ 1,431,393	\$ (4,920)	0%
005	SCHOOL BUILDING ADMIN	\$ 1,811,856	\$ 1,763,438	\$ (48,418)	-3%
	Months of Employment	\$ 243	\$ 242	\$ (1)	0%
007	INSTRUCTIONAL SUPPORT	\$ 1,986,300	\$ 1,938,447	\$ (47,853)	-2%
	Position allotment	\$ 30	\$ 29	\$ (1)	-3%
012	DRIVER TRAINING	\$ 116,074	\$ 111,465	\$ (4,609)	-4%
013	VOC. ED. - MONTHS OF EMPLOYMENT	\$ 1,933,470	\$ 1,932,850	\$ (620)	0%
	Months of Employment	\$ 307	\$ 310	\$ 3	1%
014	VOC. ED. - SUPPORT FUNDS	\$ 90,403	\$ 89,363	\$ (1,040)	-1%
015	SCHOOL TECHNOLOGY FUND	\$ 75,993	\$ -	\$ (75,993)	-100%
024	DISADV. STUDENT SUPP. FUNDING	\$ 455,612	\$ 448,149	\$ (7,463)	-2%
027	TEACHER ASSISTANTS	\$ 2,194,964	\$ 2,235,277	\$ 40,313	2%
029	BEHAVIORAL SUPPORT	\$ 89,729	\$ 54,196	\$ (35,533)	-40%
031	LOW WEALTH SUPP. FUNDING	\$ 3,839,717	\$ 3,601,096	\$ (238,621)	-6%
032	EXCEPTIONAL CHILDREN	\$ 3,105,613	\$ 3,060,700	\$ (44,913)	-1%
034	ACADEMIC/AIG	\$ 302,872	\$ 302,071	\$ (801)	0%
054	LIMITED ENGLISH PROFICIENCY	\$ 59,120	\$ 57,866	\$ (1,254)	-2%
055	LEARN AND EARN	\$ 307,650	\$ 310,669	\$ 3,019	1%
056	TRANSPORTATION	\$ 1,314,320	\$ 1,413,972	\$ 99,652	8%
061	CLASSROOM MATERIALS	\$ 208,083	\$ 205,841	\$ (2,242)	-1%
063	DEV. DAY & COMM. RESIDENTIAL	\$ -	\$ 60,946	\$ 60,946	N/A
068	ALTERNATIVE LEARNING PROGRAMS	\$ 115,255	\$ -	\$ (115,255)	-100%
069	AT-RISK STUDENT SERVICES	\$ 1,439,015	\$ 1,433,384	\$ (5,631)	0%
130	STATE TEXTBOOKS	\$ 92,649	\$ 87,306	\$ (5,343)	-6%
	GRAND TOTAL	\$ 39,736,547	\$ 39,071,244	\$ (665,303)	-2%

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	11-12 APPROVED BUDGET	FINAL BUDGET	INITIAL BUDGET	Increase/Decrease	% Change	
NC PRE-K FUNDING	\$ -	\$ 1,267,506	\$ -	\$ (1,267,506)	N/A	#
COMMUNITY IN SCHOOLS	\$ -	\$ 100,713	\$ -	\$ (100,713)	N/A	#
JROTC	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0%	
WIA-IN-SCHOOL	\$ 80,707	\$ 96,310	\$ 75,102	\$ (21,208)	-22%	
MEDICAID OUTREACH	\$ 90,000	\$ 120,000	\$ 135,000	\$ 15,000	13%	
MEDICAID-FEE FOR SERVICE	\$ 30,000	\$ 183,231	\$ 100,011	\$ (83,220)	-45%	
INDIAN EDUCATION	\$ 178,024	\$ 178,024	\$ 179,872	\$ 1,848	1%	
WIA-OUT-SCHOOL	\$ 80,707	\$ 96,313	\$ 75,102	\$ (21,211)	-22%	
COUNTY APPROPRIATION	\$ 10,131,464	\$ 10,131,464	\$ 10,075,654	\$ (55,810)	-1%	
FINES & FORFEITURES	\$ 130,000	\$ 130,000	\$ -	\$ (130,000)	-100%	\$
RENTAL OF SCHOOL PROPERTY	\$ 28,000	\$ 28,000	\$ 8,000	\$ (20,000)	-71%	
PROJECT QUEST	\$ 59,989	\$ 59,989	\$ -	\$ (59,989)	-100%	*
INTEREST INCOME	\$ 25,000	\$ 25,000	\$ 37,500	\$ 12,500	50%	
MISC. LOCAL REVENUE	\$ 50,000	\$ 50,000	\$ 35,000	\$ (15,000)	-30%	
INDIRECT COST	\$ 230,536	\$ 230,536	\$ 250,000	\$ 19,464	8%	
FUND BALANCE APPROPRIATED	\$ 1,855,478	\$ 1,855,478	\$ 1,937,297	\$ 81,819	4%	
FUND BALANCE APPROP. - OTHER	\$ 94,522	\$ 94,522	\$ -	\$ (94,522)	-100%	\$\$
SALES & USE TAX	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%	
GRAND TOTAL REVENUES	\$ 13,139,427	\$ 14,722,086	\$ 12,983,538	\$ (1,738,548)	-13%	
GRAND TOTAL EXPENDITURES	\$ 13,139,427	\$ 14,722,086	\$ 12,983,538	\$ (1,738,548)	-13%	
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ -		

Dollars will be budgeted once amount has been determined

\$ Moved to capital outlay for 12-13

\$\$ No-recurring grant money

*non-recurring revenue from 11-12

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	FINAL BUDGET 11-12	INITIAL BUDGET 12-13	Increase/Decrease	% Change
001	CLASSROOM TEACHERS	\$ 4,243,998	\$ 3,858,811	\$ (385,187)	-9%
002	CENTRAL OFFICE ADMIN	\$ 1,199,321	\$ 1,307,214	\$ 107,893	9%
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,456,792	\$ 1,402,654	\$ (54,138)	-4%
005	SCHOOL BUILDING ADMIN	\$ 502,430	\$ 508,077	\$ 5,647	1%
007	INSTRUCTIONAL SUPPORT	\$ 280,588	\$ 293,517	\$ 12,929	5%
009	NON-CONTRIBUTORY EMPLOYEE	\$ 615,209	\$ 594,141	\$ (21,068)	-3%
011	NATIONAL BOARDS CERT.	\$ 17,907	\$ 18,032	\$ 125	1%
014	VOC. ED. - SUPPORT FUNDS	\$ 213,500	\$ 315,751	\$ 102,251	48%
015	SCHOOL TECHNOLOGY FUND	\$ 209,992	\$ 211,714	\$ 1,722	1%
022	MENTOR PROGRAM	\$ 51,000	\$ 51,476	\$ 476	1%
027	TEACHER ASSISTANTS	\$ 25,000	\$ 101,855	\$ 76,855	307%
032	EXCEPTIONAL CHILDREN	\$ 143,680	\$ 244,849	\$ 101,169	70%
054	LIMITED ENGLISH PROFICIENCY	\$ 2,500	\$ 5,000	\$ 2,500	100%
056	TRANSPORTATION	\$ 297,386	\$ 342,000	\$ 44,614	15%
061	CLASSROOM MATERIALS	\$ 227,167	\$ 244,450	\$ 17,283	8%
130	STATE TEXTBOOKS	\$ 4,500	\$ 4,500	\$ -	0%
303	WIA-IN-SCHOOL	\$ 96,310	\$ 75,102	\$ (21,208)	-22%
306	MEDICAID-FEE FOR SERVICE	\$ 183,231	\$ 100,011	\$ (83,220)	-45%
310	INDIAN ED GRANT	\$ 178,024	\$ 175,045	\$ (2,979)	-2%
314	WIA-OUT OF SCHOOL	\$ 96,313	\$ 75,102	\$ (21,211)	-22%
704	COMMUNITY SCHOOLS	\$ 132,989	\$ 133,922	\$ 933	1%
802	MAINT/OPERATION OF PLANT	\$ 2,492,043	\$ 2,452,671	\$ (39,372)	-2%
803	HIGH SCHOOL ATHLETICS	\$ 259,465	\$ 263,267	\$ 3,802	1%
804	CULTURAL ARTS	\$ 68,092	\$ 68,170	\$ 78	0%
843	MIDDLE SCHOOL ATHLETICS	\$ 58,636	\$ 59,207	\$ 571	1%
844	504 LEGISLATION	\$ -	\$ 2,000	\$ 2,000	N/A
850	CURRICULUM SUPPORT	\$ 90,000	\$ 75,000	\$ (15,000)	-17%
	GRAND TOTAL	\$ 14,722,085.63	\$ 12,983,538.00	\$ (1,738,548)	-12%

* Moving TA's to 100%

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	FINAL BUDGET 11-12	INITIAL BUDGET 2012-13	Increase/Decrease	% Change
017	VOC. ED. PROGRAM IMPROVEMENT	\$ 116,282	\$ 100,987	\$ (15,295)	-13%
023	TECH PREP. GRANT	\$ 622	\$ -	\$ (622)	N/A
026	HOMELESS GRANT	\$ 25,832	\$ 13,708	\$ (12,124)	-47%
044	IDEA VI-B CAPACITY BLDG	\$ 6,800	\$ -	\$ (6,800)	N/A
049	IDEA VI-B PRESCHOOL-EC	\$ 59,858	\$ 54,989	\$ (4,869)	-8%
050	ESEA TITLE I	\$ 3,674,421	\$ 3,006,056	\$ (668,365)	-18%
060	IDEA VI-B HANDICAPPED-EC	\$ 1,633,999	\$ 1,418,286	\$ (215,713)	-13%
082	STATE IMPROVEMENT GRANT	\$ 20,000	\$ 2,768	\$ (17,232)	-86%
101	ABSTINENCE EDUCATION	\$ 9,000	\$ -	\$ (9,000)	N/A
103	TITLE II - IMPROVING TEACHER QUALITY	\$ 534,971	\$ 359,339	\$ (175,632)	-33%
104	LANGUAGE ACQUISITION	\$ 6,469	\$ -	\$ (6,469)	N/A
108	EDUCATION TECHNOLOGY-COMP.	\$ 54,692	\$ -	\$ (54,692)	N/A
109	RURAL LOW INCOME SCHOOL	\$ 156,331	\$ 156,330	\$ (1)	0%
110	21ST CENTURY COMM. LEARNING CTS	\$ 400,000	\$ 320,000	\$ (80,000)	-20%
112	TITLE IIB-MATH, SCIENCE PARTNERSHIP	\$ 490,198	\$ 78,690	\$ (411,508)	-84%
118	REGIONAL LITERACY COACH	\$ 243,753	\$ 110,673	\$ (133,080)	-55%
119	TARGETED ASSISTANCE	\$ 11,034	\$ -	\$ (11,034)	N/A
146	ARRA (STIMULUS) TECHNOLOGY	\$ 7,303	\$ -	\$ (7,303)	N/A
147	ARRA (STIMULUS) EDUC. TECH.	\$ 16,197	\$ -	\$ (16,197)	N/A
155	EDUCATION JOBS FUND	\$ 21,211	\$ -	\$ (21,211)	N/A
156	RACE TO THE TOP - ARRA	\$ 1,081,143	\$ 440,441	\$ (640,702)	-59%
158	RTTT-LOW ACHIEVEMENT INCENTIVE	\$ 52,201	\$ 64,030	\$ 11,829	23%
159	RTTT-STEM	\$ 8,072	\$ -	\$ (8,072)	N/A
	GRAND TOTAL	\$ 8,678,986	\$ 6,126,297	\$ (2,552,689)	-29%

Scotland County Schools Capital Outlay Revenue

REVENUE SOURCES:

Fines & Forfeitures
County Allotment
Education Lottery
Appropriated Fund Balance

TOTAL CAPITAL OUTLAY REVENUE

2012-2013

\$ 275,000.00

\$ 260,000.00

\$ 550,000.00

\$ 151,500.00

\$ 1,236,500.00

SCOTLAND COUNTY BOARD OF EDUCATION

ORIGINAL BUDGET RESOLUTION FISCAL YEAR 2012-13

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, 2012 and ending June 30, 2013.

	<u>Original</u>	<u>12/2012</u>	<u>3/2013</u>	<u>5/2013</u>	<u>6/2013</u>
State Public School Revenue	<u>\$ 39,071,244</u>				
Expenditures					
Instructional Services	\$ 34,467,578				
Support Services	\$ 4,542,035				
Nutrition Services	<u>\$ 61,631</u>				
State Public School Expenditures	<u>\$ 39,071,244</u>				

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, 2012 and ending June 30, 2013.

	<u>Original</u>	<u>12/2012</u>	<u>3/2013</u>	<u>5/2013</u>	<u>6/2013</u>
Local Current Fund Revenue	<u>\$ 12,983,538</u>				
Expenditures					
Instructional Services	\$ 6,935,560				
Support Services	\$ 6,043,824				
Non-Program Costs	<u>\$ 4,154</u>				
Local Current Fund Expenditures	<u>\$ 12,983,538</u>				

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, 2012 and ending June 30, 2013.

	<u>Original</u>	<u>12/2012</u>	<u>3/2013</u>	<u>5/2013</u>	<u>6/2013</u>
Federal Program Revenue	\$ 6,126,297				
Expenditures					
Instructional Services	\$ 4,831,747				
Support Services	\$ 1,149,012				
Non-Program Costs	\$ 145,538				
Federal Program Expenditures	\$ 6,126,297				

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, 2012 and ending June 30, 2013.

	<u>Original</u>	<u>12/2012</u>	<u>3/2013</u>	<u>5/2013</u>	<u>6/2013</u>
Local Capital Fund	\$ 1,236,500				

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, 2012 and ending June 30, 2013.

	<u>Original</u>	<u>12/2012</u>	<u>3/2013</u>	<u>5/2013</u>	<u>6/2013</u>
Child Nutrition	\$ 3,483,300				

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 10th day of September, 2012.

Board of Education Chair

Date

Superintendent

Date

Chief Financial Officer

Date