



Department of Finance

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Memo:

To: Dr. Ron Hargrave, Superintendent
From: Jay C. Toland, Chief Financial Officer
Date: March 9, 2015
Re: Budget Amendment #2 – 2014/2015

Attached please find the following documents:

- 1) 2014/2015 Budget Amendment #2; highlights are detailed below.
 - a) **State Fund 1** – State funding has increased by 1.5 million dollars. The increases are from \$4,600 in substitute reimbursement, \$1,250,000 employer matching costs for position allotments, \$68,000 in expected school technology funds, \$172,000 installment revision in EC funds, \$68,000 reimbursement for fuel, and a \$13,000 increase in classroom supplies (RCC textbooks),
 - b) **Local Current Fund 2** – Local funding increased 1,500 for the chrome books repair fund for the chrome books issued at SEARCH
 - c) **Federal Fund 3** – Federal funding increased by \$288,808 due to expected installment revisions of various federal programs.
 - d) **Local Capital Outlay Fund 4** – Capital Outlay increase by \$110,000 from Fee For Service Payments; the money will be used to construct a laundry center at the high school
 - e) **Child Nutrition Fund 5** – Budgeted expenditures equal 3.2 million

The Chief Financial Officer recommends approval of the amendment #2 for the 2014/15 budget. Please let me know if you need additional information, as more detailed documentation is available. Thank you.



SCOTLAND COUNTY BOARD OF EDUCATION

Budget Amendment #2 FISCAL YEAR 2014-15

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, 2014 and ending June 30, 2015.

	<u>Original</u>	<u>11/2014</u>	<u>3/2015</u>	<u>5/2015</u>	<u>6/2015</u>
State Public School Revenue	\$ 38,278,148	\$ 39,202,546	\$ 40,777,842		
Expenditures					
Instructional Services	\$ 33,479,814	\$ 33,976,855	\$ 35,196,507.18		
Support Services	\$ 4,753,333	\$ 5,180,690	\$ 5,536,333.82		
Nutrition Services	\$ 45,001	\$ 45,001	\$ 45,001.00		
State Public School Expenditures	\$ 38,278,148	\$ 39,202,546	\$ 40,777,842		

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, 2014 and ending June 30, 2015.

	<u>Original</u>	<u>11/2014</u>	<u>3/2015</u>	<u>5/2015</u>	<u>6/2015</u>
Local Current Fund Revenue	\$ 11,981,608	\$ 13,317,602	\$ 13,319,102		
Expenditures					
Instructional Services	\$ 6,364,821	\$ 7,697,389	\$ 7,700,830		
Support Services	\$ 5,607,388	\$ 5,609,284	\$ 5,607,343		
Non-Program Costs			\$ -		
Payment To Other Govt	\$ 9,399	\$ 10,929	\$ 10,929		
Local Current Fund Expenditures	\$ 11,981,608	\$ 13,317,602	\$ 13,319,102		

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, 2014 and ending June 30, 2015.

	<u>Original</u>	<u>11/2014</u>	<u>3/2015</u>	<u>5/2015</u>	<u>6/2015</u>
Federal Program Revenue	\$ 1,846,659	\$ 5,685,551	\$ 5,974,360		
Expenditures					
Instructional Services	\$ 1,016,455	\$ 3,809,776	\$ 3,958,004.71		
Support Services	\$ 619,489	\$ 1,266,425	\$ 1,415,403.80		
Payment To Other Govt	\$ 210,715	\$ 609,350	\$ 600,951.97		
Federal Program Expenditures	\$ 1,846,659	\$ 5,685,551	\$ 5,974,360		

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, 2014 and ending June 30, 2015.

	<u>Original</u>	<u>11/2014</u>	<u>3/2015</u>	<u>5/2015</u>	<u>6/2015</u>
Local Capital Fund	\$ 1,075,341	\$ 1,075,341	\$ 1,185,341		

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, 2014 and ending June 30, 2015.

	<u>Original</u>	<u>11/2014</u>	<u>3/2015</u>	<u>5/2015</u>	<u>6/2015</u>
Child Nutrition	\$ 3,252,700	\$ 3,252,700	\$ 3,252,700		

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 9th day of March 2015.

Board of Education Chair

Date

Superintendent

Date

Chief Financial Officer

Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	2013-14 Initial Budget	2014-15 Initial Budget	2014-15 Budget Amendment #1	2014-15 Budget Amendment #2	INCREASE/DECREASE
001	CLASSROOM TEACHERS	\$ 16,169,741	\$ 17,200,738	\$ 17,200,738	\$ 17,200,738	\$ -
	Position allotment	\$ 269.73	\$ 276.35	\$ 276.35	\$ 276.35	\$ -
002	CENTRAL OFFICE ADMIN	\$ 738,902	\$ 728,857	\$ 728,857	\$ 728,857	\$ -
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,424,388	\$ 1,439,727	\$ 1,440,927	\$ 1,444,927	\$ 4,600
005	SCHOOL BUILDING ADMIN	\$ 1,609,980	\$ 1,609,822	\$ 1,609,822	\$ 1,609,822	\$ -
	Months of Employment	\$ 230	\$ 230	\$ 230	\$ 230	\$ -
007	INSTRUCTIONAL SUPPORT	\$ 1,843,296	\$ 1,967,252	\$ 1,967,252	\$ 1,967,252	\$ -
	Position allotment	\$ 28	\$ 28	\$ 28	\$ 28	\$ -
008	K-3 TEACHERS				\$ -	\$ -
009	NON-CONTRIBUTORY EMPLOYEE		\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
012	DRIVER TRAINING	\$ 117,140	\$ 113,795	\$ 113,795	\$ 113,795	\$ -
013	VOC. ED. - MONTHS OF EMPLOYMENT	\$ 1,839,477	\$ 1,964,214	\$ 1,945,786	\$ 1,896,645	\$ (49,141)
	Months of Employment	\$ 309	\$ 308	\$ 303	\$ 295	\$ (8)
014	VOC. ED. - SUPPORT FUNDS	\$ 89,010	\$ 87,291	\$ 105,719	\$ 156,767	\$ 61,048
015	SCHOOL TECHNOLOGY FUND	\$ 72,708	\$ 71,561	\$ 71,561	\$ 103,623	\$ 32,062
016	READ TO ACHIEVE		\$ 67,638	\$ 67,638	\$ 67,638	\$ -
020	VIF - FOREIGN EXCHANGE				\$ -	\$ -
024	DISADV. STUDENT SUPP. FUNDING	\$ 443,257	\$ 463,161	\$ 463,161	\$ 463,161	\$ -
025	INDIAN GAMING				\$ -	\$ -
027	TEACHER ASSISTANTS	\$ 1,808,146	\$ 1,527,157	\$ 1,527,157	\$ 1,527,157	\$ -
029	BEHAVIORAL SUPPORT	\$ -	\$ -	\$ 88,022	\$ 117,363	\$ 29,341
030	DIGITAL LEARNING		\$ -			\$ -
031	LOW WEALTH SUPP. FUNDING	\$ 3,444,788	\$ 3,413,266	\$ 3,413,266	\$ 3,413,266	\$ -
032	EXCEPTIONAL CHILDREN	\$ 3,122,902	\$ 3,269,889	\$ 3,269,889	\$ 3,266,810	\$ (3,079)
034	ACADEMIC/AIG	\$ 303,135	\$ 311,227	\$ 311,227	\$ 311,227	\$ -
039	SCHOOL RESOURCE OFFICERS		\$ 42,000	\$ 42,000	\$ 42,000	\$ -
042	CHILD & FAMILY SCHOOL NURSE	\$ 389,242	\$ 405,641	\$ 405,641	\$ 405,641	\$ -
	Position allotment	\$ 6	\$ 6	\$ 6	\$ 6	\$ (0)
043	CHILD & FAMILY SUPPORT TEAM	\$ 326,628	\$ 349,963	\$ 349,963	\$ 349,963	\$ -
054	LIMITED ENGLISH PROFICIENCY	\$ 51,987	\$ 49,066	\$ 49,066	\$ 49,066	\$ -
055	LEARN AND EARN	\$ 315,823	\$ -	\$ 317,512	\$ 317,512	\$ -
056	TRANSPORTATION	\$ 1,413,040	\$ 1,439,214	\$ 1,864,821	\$ 1,933,331	\$ 68,510
061	CLASSROOM MATERIALS	\$ 177,795	\$ 175,061	\$ 211,661	\$ 224,561	\$ 13,000
063	DEV. DAY & COMM. RESIDENTIAL	\$ 67,041	\$ 57,899	\$ 57,899	\$ 200,820	\$ 142,921
068	ALTERNATIVE LEARNING PROGRAMS	\$ -	\$ -	\$ -		\$ -
069	AT-RISK STUDENT SERVICES	\$ 1,534,061	\$ 1,523,689	\$ 1,523,689	\$ 1,523,689	\$ -
073	SCHOOL TECHNOLOGY FUND		\$ -	\$ -	\$ 36,134.00	\$ 36,134
085	EXCELLENT SCHOOLS ACT			\$ 2,600.00	\$ 2,400.00	\$ (100)
130	STATE TEXTBOOKS	\$ -	\$ -	\$ 53,657	\$ 53,657	\$ -
	GRAND TOTAL	\$ 37,301,687	\$ 38,276,148	\$ 39,202,546	\$ 40,777,842	\$ 1,575,296

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	Budget Amendmnet #1	Budget Amendmnet #2	Increase/Decrease
NC PRE-K FUNDING	\$ 1,198,810	\$ -	\$ 1,289,544	\$ 1,289,544	\$ -
CHROMEBOOK REPAIR FUND				\$ 1,500	\$ 1,500
JROTC	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
WIA-IN-SCHOOL	\$ 87,494	\$ 86,602	\$ 109,827	\$ 109,827	\$ -
MEDICAID OUTREACH	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ -
MEDICAID-FEE FOR SERVICE	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
INDIAN EDUCATION	\$ 178,024	\$ 178,415	\$ 178,415	\$ 178,415	\$ -
WIA-OUT-SCHOOL	\$ 87,494	\$ 86,602	\$ 109,827	\$ 109,827	\$ -
GEAR UP		\$ 247,064	\$ 247,064	\$ 247,064	\$ -
COUNTY APPROPRIATION	\$ 10,139,325	\$ 10,614,925	\$ 10,614,925	\$ 10,614,925	\$ -
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	\$ 150,000	\$ 150,000	\$ -
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	\$ 13,317,602	\$ 13,319,102	\$ 1,500
GRAND TOTAL EXPENDITURES	\$ 12,943,147	\$ 11,981,608	\$ 13,317,602	\$ 1,500	\$ -
NET REVENUES (EXPENDITURES)	\$ -	\$ -			\$ -

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	14-15 Budget Amendment #1	14-15 Budget Amendment #2	Increase/Decrease
001	CLASSROOM TEACHERS	\$ 3,470,583	\$ 3,531,481	\$ 3,531,481	\$ 3,531,481	\$ -
002	CENTRAL OFFICE ADMIN	\$ 1,183,517	\$ 1,083,307	\$ 1,083,307	\$ 1,083,307	\$ -
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,133,382	\$ 985,791	\$ 985,291	\$ 985,291	\$ -
005	SCHOOL BUILDING ADMIN	\$ 508,986	\$ 530,741	\$ 538,741	\$ 538,741	\$ -
007	INSTRUCTIONAL SUPPORT	\$ 114,427	\$ 191,395	\$ 190,895	\$ 190,895	\$ -
009	NON-CONTRIBUTORY EMPLOYEE	\$ 614,430	\$ 615,119	\$ 615,119	\$ 615,119	\$ -
011	NATIONAL BOARDS CERT.	\$ 18,088	\$ 18,088	\$ 18,088	\$ 18,088	\$ -
014	VOC. ED. - SUPPORT FUNDS	\$ 278,761	\$ 220,764	\$ 210,764	\$ 220,764	\$ -
015	SCHOOL TECHNOLOGY FUND	\$ 213,450	\$ 213,450	\$ 212,350	\$ 212,350	\$ -
022	MENTOR PROGRAM	\$ 192	\$ -	\$ -	\$ -	\$ -
027	TEACHER ASSISTANTS	\$ -	\$ 211,287	\$ 211,287	\$ 211,287	\$ -
028	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
032	EXCEPTIONAL CHILDREN	\$ 244,849	\$ 243,960	\$ 243,960	\$ 243,960	\$ -
054	LIMITED ENGLISH PROFICIENCY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
066	TRANSPORTATION	\$ 301,896	\$ 289,896	\$ 289,896	\$ 289,896	\$ -
061	CLASSROOM MATERIALS	\$ 260,750	\$ 271,126	\$ 284,226	\$ 284,226	\$ -
130	STATE TEXTBOOKS	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
132	MNET GRANT		0	0	0	\$ -
303	WIA-IN-SCHOOL	\$ 87,494	\$ 88,602	\$ 109,827	\$ 109,827	\$ -
306	MEDICAID-FEE FOR SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
310	INDIAN ED GRANT	\$ 188,105	\$ 178,415	\$ 178,415	\$ 178,415	\$ -
311	GEAR UP		\$ 247,084	\$ 247,084	\$ 247,084	\$ -
314	WIA-OUT OF SCHOOL	\$ 87,494	\$ 88,602	\$ 109,827	\$ 109,827	\$ -
335	AG ED PROGRAM GRANT					\$ -
413	NC PRE-K FUNDING	\$ 1,198,610	\$ -	\$ 1,289,544	\$ 1,289,544	\$ -
704	COMMUNITY SCHOOLS	\$ 148,988	\$ 110,952	\$ 110,952	\$ 110,952	\$ -
707	CHROMEBOOK REPAIR FORM					
777	CIS - SCOTLAND COUNTY	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
802	MAINT/OPERATION OF PLANT	\$ 2,443,890	\$ 2,452,393	\$ 2,452,393	\$ 2,452,393	\$ -
803	HIGH SCHOOL ATHLETICS	\$ 284,070	\$ 206,670	\$ 206,670	\$ 206,670	\$ -
804	CULTURAL ARTS	\$ 71,224	\$ 60,724	\$ 60,724	\$ 60,724	\$ -
843	MIDDLE SCHOOL ATHLETICS	\$ 59,293	\$ 59,293	\$ 59,293	\$ 59,293	\$ -
844	604 LEGISLATION	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
850	CURRICULUM SUPPORT	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
	GRAND TOTAL	\$ 12,943,147.00	\$ 11,981,608.00	\$ 13,317,802.00	\$ 13,319,102.00	\$ 1,500.00

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 2013-14	INITIAL BUDGET 2014-15	14-15 Budget Amendment #1	14-15 Budget Amendment #2	Increase/Decrease
017	VOC. ED. PROGRAM IMPROVEMENT	\$ 99,880	\$ 105,636	\$ 105,636	\$ 108,749	\$ 3,113
028	HOMELESS GRANT	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
049	IDEA VI-B PRESCHOOL-EC	\$ 98,120	\$ 54,811	\$ 90,012	\$ 90,012	\$ -
050	ESEA TITLE I	\$ -	\$ 2,986,787	\$ 3,289,858	\$ 3,241,488	\$ (28,088)
058			\$ 3,000	\$ 3,000	\$ 3,000	\$ -
060	IDEA VI-B HANDICAPPED-EC	\$ -	\$ 1,343,058	\$ 1,343,058	\$ 1,380,780	\$ 17,722
070	EC/CEIS		\$ 270,230	\$ 270,230	\$ 273,820	\$ 3,590
082	STATE IMPROVEMENT GRANT	\$ 6,933	\$ 4,836	\$ 4,836	\$ 24,898	\$ 20,000
100	TITLE I - DISTING. SCHOOL		\$ 6,671	\$ 6,671	\$ 6,671	\$ -
101	ABSTINENCE EDUCATION	\$ -	\$ 8,932	\$ 18,900	\$ 18,900	\$ -
103	TITLE II - IMPROVING TEACHER QUALITY	\$ -	\$ -	\$ 376,313	\$ 375,302	\$ (1,061)
109	RURAL LOW INCOME SCHOOL	\$ 7,627	\$ 4,281	\$ 111,823	\$ 126,283	\$ 14,430
118	REGIONAL LITERACY COACH	\$ 12,983	\$ 46,107	\$ 46,107	\$ 305,410	\$ 259,303
119	TARGETED ASSISTANCE	\$ -	\$ 2,331	\$ 4,831	\$ 4,830	\$ (1)
156	RACE TO THE TOP - ARRA	\$ 520,300	\$ 19,829	\$ 19,829	\$ 19,829	\$ -
158	RITTT-LOW ACHIEVEMENT INCENTIVE	\$ -				\$ -
159	RITTT-STEM	\$ -				\$ -
	GRAND TOTAL	\$ 978,071	\$ 4,850,909	\$ 5,695,551	\$ 5,974,360	\$ 288,808

Scotland County Schools Capital Outlay Revenue

REVENUE SOURCES:

Fines & Forfeitures
County Allotment
Education Lottery
Appropriated Fund Balance
Medicaid Revenue

TOTAL CAPITAL OUTLAY REVENUE

	13-14	14-15
	\$ 275,000.00	\$ 275,000.00
	\$ 198,000.00	\$ 300,000.00
	\$ 670,000.00	\$ 474,000.00
	\$ 206,587.00	\$ 26,341.00
		\$ 110,000.00
	\$ 1,349,587.00	\$ 1,185,341.00

14-15 Projects

	Original 7.1.14	Amend. #1 11.10.14	Amend. #1 03.09.15	Surplus/Deficit
Central Office Roof	\$ 550,000.00	\$ 150,000.00	\$ 150,000.00	
South Scotland Roof	\$ -	\$ 57,000.00	\$ 57,000.00	
SHS HVAC Controls	\$ -	\$ 250,000.00	\$ 250,000.00	
Heat Pump Replacement South (9)	\$ -	\$ 93,000.00	\$ 93,000.00	
Painting	\$ 59,000.00	\$ 59,000.00	\$ 59,000.00	
Card Readers	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Carpet - Carver	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Carpet - SHS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Capital Allocations	\$ 61,341.00	\$ 61,341.00	\$ 61,341.00	
Equipment Reserve	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
Debt Re-payment	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	
VOIP Phone	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Laundry Building HS	\$ -	\$ -	\$ 110,000.00	
Total	\$ 1,075,341.00	\$ 1,075,341.00	\$ 1,185,341.00	\$ -