SCOTLAND COUNTY BOARD OF EDUCATION

Budget Amendment #1
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.

	Original	11/2014	4/2015	5/2015	6/2015
State Public School Revenue	$ 38,278,148	$ 39,202,546			
Expenditures					
Instructional Services	$ 33,479,814	$ 33,976,855			
Support Services	$ 4,753,333	$ 5,180,690			
Nutrition Services	$ 45,001	$ 45,001			
State Public School Expenditures	$ 38,278,148	$ 39,202,546			

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.

	Original	11/2014	4/2015	5/2015	6/2015
Local Current Fund Revenue	$ 11,981,608	$ 13,317,602			
Expenditures					
Instructional Services	$ 6,364,821	$ 7,697,389			
Support Services	$ 5,607,388	$ 5,609,284			
Non-Program Costs Payment To Other Govt	$ 9,399	$ 10,929			
Local Current Fund Expenditures	$ 11,981,608	$ 13,317,602			

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.

	Original	11/2014	4/2015	5/2015	6/2015
Federal Program Revenue	**$ 1,846,659**	**$ 5,685,551**			
Expenditures					
Instructional Services	**$ 1,016,455**	**$ 3,809,776**			
Support Services	**$ 619,489**	**$ 1,266,425**			
Non-Program Costs	**$ 210,715**	**$ 609,350**			
Federal Program Expenditures	**$ 1,846,659**	**$ 5,685,551**			

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.

	Original	11/2014	4/2015	5/2015	6/2015
Local Capital Fund	**$ 1,075,341**	**$ 1,075,341**			

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.

	Original	11/2014	4/2015	5/2015	6/2015
Child Nutrition	**$ 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 10th day of November, 2014.

Charles Brown	11/10/2014
Board of Education Chair	Date
Ken Harper	11/10/2014
Superintendent	Date
	11/10/2014
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	INCREASE/DECREASE
001	CLASSROOM TEACHERS	$ 16,169,741	$ 17,200,738	$ 17,200,738	$ -
	Position allotment	$ 269.73	$ 275.35	$ 275.35	$ -
002	CENTRAL OFFICE ADMIN	$ 738,902	$ 728,857	$ 728,857	$ -
003	NON-INSTRUCTIONAL SUPPORT	$ 1,424,368	$ 1,439,727	$ 1,440,327	$ 600
005	SCHOOL BUILDING ADMIN	$ 1,609,980	$ 1,609,822	$ 1,609,822	$ -
	Months of Employment	$ 230	$ 230	$ 230	$ -
007	INSTRUCTIONAL SUPPORT	$ 1,843,296	$ 1,967,252	$ 1,967,252	$ -
	Position allotment	$ 28	$ 28	$ 28	$ -
008	K-3 TEACHERS				$ -
009	NON-CONTRIBUTORY EMPLOYEE		$ -	$ -	$ -
012	DRIVER TRAINING	$ 117,140	$ 113,795	$ 113,795	$ -
013	VOC. ED. - MONTHS OF EMPLOYMENT	$ 1,839,477	$ 1,964,214	$ 1,945,786	$ (18,428)
	Months of Employment	$ 309	$ 306	$ 303	$ (3)
014	VOC. ED. - SUPPORT FUNDS	$ 89,010	$ 87,291	$ 105,719	$ 18,428
015	SCHOOL TECHNOLOGY FUND	$ 72,708	$ 71,561	$ 71,561	$ -
016	READ TO ACHIEVE		$ 67,638	$ 67,638	$ -
020	VIF - FOREIGN EXCHANGE				$ -
024	DISADV. STUDENT SUPP. FUNDING	$ 443,257	$ 463,161	$ 463,161	$ -
025	INDIAN GAMING				$ -
027	TEACHER ASSISTANTS	$ 1,808,146	$ 1,527,157	$ 1,527,157	$ -
029	BEHAVIORAL SUPPORT	$ -	$ -	$ 88,022	$ 88,022
030	DIGITAL LEARNING		$ -		$ -
031	LOW WEALTH SUPP. FUNDING	$ 3,444,788	$ 3,413,266	$ 3,413,266	$ -
032	EXCEPTIONAL CHILDREN	$ 3,122,302	$ 3,269,889	$ 3,269,889	$ -
034	ACADEMIC/AIG	$ 303,135	$ 311,227	$ 311,227	$ -
039	SCHOOL RESOURCE OFFICERS		$ 42,000	$ 42,000	$ -
042	CHILD & FAMILY SCHOOL NURSE	$ 389,242	$ 405,641	$ 405,641	$ -
	Position allotment	$ 6	$ 6	$ 6	$ -
043	CHILD & FAMILY SUPPORT TEAM	$ 326,628	$ 349,983	$ 349,983	$ -
054	LIMITED ENGLISH PROFICIENCY	$ 51,987	$ 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	$ 425,607
061	CLASSROOM MATERIALS	$ 177,795	$ 175,061	$ 211,561	$ 36,500
063	DEV. DAY & COMM. RESIDENTIAL	$ 67,041	$ 57,899	$ 57,899	$ -
068	ALTERNATIVE LEARNING PROGRAMS	$ -	$ -	$ -	$ -
069	AT-RISK STUDENT SERVICES	$ 1,534,061	$ 1,523,689	$ 1,523,689	$ -
073	SCHOOL TECHNOLOGY FUND		$ -	$ -	$ -
085	EXCELLENT SCHOOLS ACT			$ 2,500.00	$ 2,500
130	STATE TEXTBOOKS	$ -	$ -	$ 53,657	$ 53,657
					$ -
	GRAND TOTAL	$ 37,301,867	$ 38,278,148	$ 39,202,546	$ 924,398

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	Budget Amendmnet #1	Increase/Decrease
NC PRE-K FUNDING	$ 1,198,810	$ -	$ 1,289,544	$ 1,289,544
COMMUNITY IN SCHOOLS	$ -	$ -		$ -
JROTC	$ 55,000	$ 55,000	$ 55,000	$ -
WIA-IN-SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 23,225
MEDICAID OUTREACH	$ 135,000	$ 135,000	$ 135,000	$ -
MEDICAID-FEE FOR SERVICE	$ 90,000	$ 90,000	$ 90,000	$ -
INDIAN EDUCATION	$ 178,024	$ 178,415	$ 178,415	$ -
WIA-OUT-SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 23,225
GEAR UP		$ 247,064	$ 247,064	$ -
COUNTY APPROPRIATION	$ 10,139,325	$ 10,614,925	$ 10,614,925	$ -
FINES & FORFEITURES	$ -	$ -		$ -
RENTAL OF SCHOOL PROPERTY	$ 8,000	$ 8,000	$ 8,000	$ -
MNET GRANT	$ 34,000	$ -		$ -
INTEREST INCOME	$ 25,000	$ 25,000	$ 25,000	$ -
MISC. LOCAL REVENUE	$ 35,000	$ 35,000	$ 35,000	$ -
INDIRECT COST	$ 250,000	$ 250,000	$ 250,000	$ -
FUND BALANCE APPROPRIATED	$ 600,000	$ 150,000	$ 150,000	$ -
FUND BALANCE APPROP. - OTHER	$ -	$ -		$ -
SALES & USE TAX	$ 20,000	$ 20,000	$ 20,000	$ -
AG ED PROGRAM GRANT				$ -
GRAND TOTAL REVENUES	$ 12,943,147	$ 11,981,608	$ 13,317,602	$ 1,335,994
GRAND TOTAL EXPENDITURES	$ 12,943,147	$ 11,981,608	$ 13,317,602	$ (961,539)
NET REVENUES (EXPENDITURES)	$ -	$ -		$ -

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	14-15 Budget Amendment #1	Increase/Decrease
001	CLASSROOM TEACHERS	$ 3,470,563	$ 3,531,481	$ 3,531,481	$ -
002	CENTRAL OFFICE ADMIN	$ 1,163,517	$ 1,083,307	$ 1,083,307	$ -
003	NON-INSTRUCTIONAL SUPPORT	$ 1,133,382	$ 985,791	$ 986,291	$ 500
005	SCHOOL BUILDING ADMIN	$ 508,986	$ 530,741	$ 538,741	$ 8,000
007	INSTRUCTIONAL SUPPORT	$ 114,427	$ 191,395	$ 190,895	$ (500)
009	NON-CONTRIBUTORY EMPLOYEE	$ 614,430	$ 615,119	$ 615,119	$ -
011	NATIONAL BOARDS CERT.	$ 18,086	$ 18,086	$ 18,086	$ -
014	VOC. ED. - SUPPORT FUNDS	$ 276,751	$ 220,754	$ 220,754	$ -
015	SCHOOL TECHNOLOGY FUND	$ 213,450	$ 213,450	$ 212,350	$ (1,100)
022	MENTOR PROGRAM	$ 192	$ -	$ -	$ -
027	TEACHER ASSISTANTS	$ -	$ 211,287	$ 211,287	$ -
028	STAFF DEVELOPMENT	$ -	$ -	$ -	$ -
032	EXCEPTIONAL CHILDREN	$ 244,849	$ 243,960	$ 243,960	$ -
054	LIMITED ENGLISH PROFICIENCY	$ 5,000	$ 5,000	$ 5,000	$ -
056	TRANSPORTATION	$ 301,896	$ 289,896	$ 289,896	$ -
061	CLASSROOM MATERIALS	$ 250,750	$ 271,126	$ 264,226	$ (6,900)
130	STATE TEXTBOOKS	$ 4,500	$ 4,500	$ 4,500	$ -
132	MNET GRANT		0	0	$ -
303	WIA-IN-SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 23,225
306	MEDICAID-FEE FOR SERVICE	$ -	$ -	$ -	$ -
310	INDIAN ED GRANT	$ 186,105	$ 178,415	$ 178,415	$ -
311	GEAR UP		$ 247,064	$ 247,064	$ -
314	WIA-OUT OF SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 23,225
335	AG ED PROGRAM GRANT				$ -
413	NC PRE-K FUNDING	$ 1,198,810	$ -	$ 1,289,544	$ 1,289,544
704	COMMUNITY SCHOOLS	$ 146,988	$ 110,952	$ 110,952	$ -
777	CIS - SCOTLAND COUNTY	$ -	$ -	$ -	$ -
802	MAINT/OPERATION OF PLANT	$ 2,443,890	$ 2,452,393	$ 2,452,393	$ -
803	HIGH SCHOOL ATHLETICS	$ 264,070	$ 206,670	$ 206,670	$ -
804	CULTURAL ARTS	$ 71,224	$ 60,724	$ 60,724	$ -
843	MIDDLE SCHOOL ATHLETICS	$ 59,293	$ 59,293	$ 59,293	$ -
844	504 LEGISLATION	$ 2,000	$ 2,000	$ 2,000	$ -
850	CURRICULUM SUPPORT	$ 75,000	$ 75,000	$ 75,000	$ -
	GRAND TOTAL	$ 12,943,147.00	$ 11,981,608.00	$ 13,317,602.00	$ 1,335,994

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 2013-14	INITIAL BUDGET 2014-15	14-15 Budget Amendment #1	Increase/Decrease
017	VOC. ED. PROGRAM IMPROVEMENT	$ 99,680	$ 105,636	$ 105,636	$ -
026	HOMELESS GRANT	$ -	$ 15,000	$ 15,000	$ -
049	IDEA VI-B PRESCHOOL-EC	$ 96,120	$ 54,511	$ 90,012	$ 35,501
050	ESEA TITLE I	$ -	$ 2,966,787	$ 3,269,556	$ 302,769
058			$ 3,000	$ 3,000	$ -
060	IDEA VI-B HANDICAPPED-EC	$ -	$ 1,343,058	$ 1,343,058	$ -
070	EC/CEIS		$ 270,230	$ 270,230	$ -
082	STATE IMPROVEMENT GRANT	$ 6,933	$ 4,836	$ 4,836	$ -
100	TITLE I - DISTING. SCHOOL		$ 6,571	$ 6,571	$ -
101	ABSTINENCE EDUCATION	$ -	$ 8,932	$ 18,900	$ 9,968
103	TITLE II - IMPROVING TEACHER QUALITY	$ -	$ -	$ 376,363	$ 376,363
109	RURAL LOW INCOME SCHOOL	$ 7,527	$ 4,281	$ 111,823	$ 107,542
118	REGIONAL LITERACY COACH	$ 12,983	$ 46,107	$ 46,107	$ -
119	TARGETED ASSISTANCE	$ -	$ 2,331	$ 4,831	$ 2,500
156	RACE TO THE TOP - ARRA	$ 529,300	$ 19,629	$ 19,629	$ -
158	RTTT-LOW ACHIEVEMENT INCENTIVE	$ -			$ -
159	RTTT-STEM	$ -			$ -
	GRAND TOTAL	$ 978,071	$ 4,850,909	$ 5,685,551	$ 834,643

Scotland County Schools Capital Outlay Revenue

REVENUE SOURCES:

	13-14	14-15
Fines & Forfeitures	$ 275,000.00	$ 275,000.00
County Allotment	$ 198,000.00	$ 300,000.00
Education Lottery	$ 670,000.00	$ 474,000.00
Appropriated Fund Balance	$ 206,587.00	$ 26,341.00
TOTAL CAPITAL OUTLAY REVENUE	$ 1,349,587.00	$ 1,075,341.00

14-15 Projects	Orginal 7.1.14	Amend. #1 11.10.14	
Central Office Roof	$ 550,000.00	$ 150,000.00	
South Scotland Roof	$ -	$ 57,000.00	
SHS HVAC Controls		$ 250,000.00	
Heat Pump Replacement South (9)		$ 93,000.00	
Painting	$ 59,000.00	$ 59,000.00	
Card Readers	$ 25,000.00	$ 25,000.00	
Carpet - Carver	$ 10,000.00	$ 10,000.00	
Carpet - SHS	$ 25,000.00	$ 25,000.00	
Capital Allocations	$ 61,341.00	$ 61,341.00	
Equipment Reserve	$ 20,000.00	$ 20,000.00	
Debt Re-payment	$ 300,000.00	$ 300,000.00	
VOIP Phone	$ 25,000.00	$ 25,000.00	
			Surplus/Deficit
Total	$ 1,075,341.00	$ 1,075,341.00	$ -