SCOTLAND COUNTY Schools

Department of Finance

322 South Main Street
Laurinburg, North Carolina 28352
(910) 277-4459 • fax (910) 277-4311

Memo:

To: Dr. Ron Hargrave, Superintendent RH
From: Jay C. Toland, Chief Financial Officer
Date: June 8, 2015
Re: Budget amendment #3 – 2014/2015

Attached please find the following documents:

1) 2014/2015 Budget Amendment #3; highlights are detailed below.

a) **<u>State Fund 1</u>** – State funding has increased by 152K due to expected increases in transportation, panic alarm grant, and the read to achieve camp.

b) **<u>Local Current Fund 2</u>** – Local funding remains flat rising less than 1%

c) **<u>Federal Fund 3</u>** – Federal Funding has remained flat since the last budget amendment.

d) **<u>Local Capital Outlay Fund 4</u>** – Capital Outlay has increased over 500K for the purchase of an activity bus, DPI financing of our yellow buses, and the renovation of the Scotland HS cafeteria.

e) **<u>Child Nutrition Fund 5</u>** – Budgeted expenditures equal 3.2 million

The Chief Financial Officer recommends approval of budget amendment #3 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 #3
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	3/2015	6/2015	6/2015
State Public School Revenue	$ 38,278,148	$ 39,202,546	$ 40,777,842	$ 40,930,233	
Expenditures					
Instructional Services	$ 33,479,814	$ 33,976,855	$ 35,196,507.18	$ 35,287,076	
Support Services	$ 4,753,333	$ 5,180,690	$ 5,536,333.82	$ 5,598,156	
Nutrition Services	$ 45,001	$ 45,001	$ 45,001.00	$ 45,001	
State Public School Expenditures	$ 38,278,148	$ 39,202,546	$ 40,777,842	$ 40,930,233	

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	3/2015	6/2015	6/2015
Local Current Fund Revenue	$ 11,981,608	$ 13,317,602	$ 13,319,102	$ 13,349,102	
Expenditures					
Instructional Services	$ 6,364,821	$ 7,697,389	$ 7,700,830	$ 7,700,830	
Support Services	$ 5,607,388	$ 5,609,284	$ 5,607,343	$ 5,637,343	
Non-Program Costs			$ -	0	
Payment To Other Govt	$ 9,399	$ 10,929	$ 10,929	$ 10,929	
Local Current Fund Expenditures	$ 11,981,608	$ 13,317,602	$ 13,319,102	$ 13,349,102	

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.

	Original	11/2014	3/2015	6/2015	6/2015
Federal Program Revenue	**$ 1,846,659**	**$ 5,685,551**	**$ 5,974,360**	**$ 5,974,360**	
Expenditures					
Instructional Services	**$ 1,016,455**	**$ 3,809,776**	**$ 3,958,004.71**	**$ 3,983,553.71**	
Support Services	**$ 619,489**	**$ 1,266,425**	**$ 1,415,403.80**	**$ 1,435,672.83**	
Payment To Other Govt	**$ 210,715**	**$ 609,350**	**$ 600,951.97**	**$ 555,133.94**	
Federal Program Expenditures	**$ 1,846,659**	**$ 5,685,551**	**$ 5,974,360**	**$ 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.

	Original	11/2014	3/2015	6/2015	6/2015
Local Capital Fund	**$ 1,075,341**	**$ 1,075,341**	**$ 1,185,341**	**$ 1,641,326**	

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	3/2015	6/2015	6/2015
Child Nutrition	**$ 3,252,700**	**$ 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 8th day of June 2015.

Jeff Byrd	6/8/15
Board of Education Chair	Date
Ran Harper	6/8/15
Superintendent	Date
Chief Financial Officer	Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	2014-15 Initial Budget	2014-15 Budget Amendment #1	2014-15 Budget Amendment #2	2014-15 Budget Amendment #3	INCREASE/DECREASE
001	CLASSROOM TEACHERS	$ 17,200,738	$ 17,200,738	$ 17,200,738	$ 17,028,813	$ (171,925)
002	CENTRAL OFFICE ADMIN	$ 728,857	$ 728,857	$ 728,857	$ 728,857	$ -
003	NON-INSTRUCTIONAL SUPPORT	$ 1,439,727	$ 1,440,327	$ 1,444,927	$ 1,446,602	$ 1,675
005	SCHOOL BUILDING ADMIN	$ 1,609,822	$ 1,609,822	$ 1,609,822	$ 1,609,822	$ -
007	INSTRUCTIONAL SUPPORT	$ 1,967,252	$ 1,967,252	$ 1,967,252	$ 1,967,252	$ -
009	NON-CONTRIBUTORY EMPLOYEE	$ -	$ -	$ 1,250,000	$ 1,250,000	$ -
012	DRIVER TRAINING	$ 113,795	$ 113,795	$ 113,795	$ 113,795	$ -
013	VOC. ED. - MONTHS OF EMPLOYMENT	$ 1,964,214	$ 1,945,786	$ 1,896,645	$ 1,847,504	$ (49,141)
014	VOC. ED. - SUPPORT FUNDS	$ 87,291	$ 105,719	$ 156,767	$ 205,908	$ 49,141
015	SCHOOL TECHNOLOGY FUND	$ 71,561	$ 71,561	$ 103,623	$ 103,623	$ -
016	READ TO ACHIEVE	$ 67,638	$ 67,638	$ 67,638	$ 125,035	$ 57,397
020	VIF - FOREIGN EXCHANGE			$ -	$ 175,884	$ 175,884
024	DISADV. STUDENT SUPP. FUNDING	$ 463,161	$ 463,161	$ 463,161	$ 463,161	$ -
027	TEACHER ASSISTANTS	$ 1,527,157	$ 1,527,157	$ 1,527,157	$ 1,527,157	$ -
029	BEHAVIORAL SUPPORT	$ -	$ 88,022	$ 117,363	$ 117,363	$ -
031	LOW WEALTH SUPP. FUNDING	$ 3,413,266	$ 3,413,266	$ 3,413,266	$ 3,413,266	$ -
032	EXCEPTIONAL CHILDREN	$ 3,269,889	$ 3,269,889	$ 3,266,810	$ 3,266,810	$ -
034	ACADEMIC/AIG	$ 311,227	$ 311,227	$ 311,227	$ 311,227	$ -
039	SCHOOL RESOURCE OFFICERS	$ 42,000	$ 42,000	$ 42,000	$ 42,000	$ -
041	PANIC ALARMS				$ 5,250	$ 5,250
042	CHILD & FAMILY SCHOOL NURSE	$ 405,641	$ 405,641	$ 405,641	$ 274,789	$ (130,852)
043	CHILD & FAMILY SUPPORT TEAM	$ 349,983	$ 349,983	$ 349,983	$ 480,835	$ 130,852
045	BONUS PAY				$ 35,000	$ 35,000
054	LIMITED ENGLISH PROFICIENCY	$ 49,066	$ 49,066	$ 49,066	$ 49,066	$ -
055	LEARN AND EARN	$ -	$ 317,512	$ 317,512	$ 317,512	$ -
056	TRANSPORTATION	$ 1,439,214	$ 1,864,821	$ 1,933,331	$ 1,995,441	$ 62,110
061	CLASSROOM MATERIALS	$ 175,061	$ 211,561	$ 224,561	$ 224,561	$ -
063	DEV. DAY & COMM. RESIDENTIAL	$ 57,899	$ 57,899	$ 200,820	$ 200,820	$ -
069	AT-RISK STUDENT SERVICES	$ 1,523,689	$ 1,523,689	$ 1,523,689	$ 1,523,689	$ -
073	SCHOOL TECHNOLOGY FUND	$ -	$ -	$ 36,134.00	$ 36,134.00	$ -
085	EXCELLENT SCHOOLS ACT		$ 2,500.00	$ 2,400.00	$ 2,400.00	$ -
130	STATE TEXTBOOKS	$ -	$ 53,657	$ 53,657	$ 40,657	$ (13,000)
	GRAND TOTAL	$ 38,278,148	$ 39,202,546	$ 40,777,842	$ 40,930,233	$ 152,391

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	Budget Amendmnet #1	Budget Amendmnet #2	Budget Amendmnet #3	Increase/Decrease
NC PRE-K FUNDING	$ 1,198,810	$ -	$ 1,289,544	$ 1,289,544	$ 1,289,544	$ -
CHROMEBOOK REPAIR FUND				$ 1,500	$ 1,500	$ -
JROTC	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ -
WIA-IN-SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 109,827	$ 109,827	$ -
MEDICAID OUTREACH	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ 135,000	$ -
MEDICAID-FEE FOR SERVICE	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 120,000	$ 30,000
INDIAN EDUCATION	$ 178,024	$ 178,415	$ 178,415	$ 178,415	$ 178,415	$ -
WIA-OUT-SCHOOL	$ 87,494	$ 86,602	$ 109,827	$ 109,827	$ 109,827	$ -
GEAR UP		$ 247,064	$ 247,064	$ 247,064	$ 247,064	$ -
COUNTY APPROPRIATION	$ 10,139,325	$ 10,614,925	$ 10,614,925	$ 10,614,925	$ 10,614,925	$ -
FINES & FORFEITURES	$ -	$ -				$ -
RENTAL OF SCHOOL PROPERTY	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -
MNET GRANT	$ 34,000	$ -				$ -
INTEREST INCOME	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -
MISC. LOCAL REVENUE	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ -
INDIRECT COST	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ -
FUND BALANCE APPROPRIATED	$ 600,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ -
FUND BALANCE APPROP. - OTHER	$ -	$ -				$ -
SALES & USE TAX	$ 20,000	$ 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	$ 13,349,102	$ 30,000
GRAND TOTAL EXPENDITURES	$ 12,943,147	$ 11,981,608	$ 13,317,602	$ 13,319,102	$ 13,349,102	$ -
NET REVENUES (EXPENDITURES)	$ -	$ -	$ -	$ -	$ -	$ -

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	14-15 Budget Amendment #2		14-15 Budget Amendment #3		Increase/Decrease	
001	CLASSROOM TEACHERS	$	3,531,481	$	3,531,481	$	-
002	CENTRAL OFFICE ADMIN	$	1,083,307	$	1,083,684	$	377
003	NON-INSTRUCTIONAL SUPPORT	$	986,291	$	986,291	$	-
005	SCHOOL BUILDING ADMIN	$	538,741	$	538,741	$	-
007	INSTRUCTIONAL SUPPORT	$	190,895	$	190,895	$	-
009	NON-CONTRIBUTORY EMPLOYEE	$	615,119	$	615,119	$	-
011	NATIONAL BOARDS CERT.	$	18,086	$	18,086	$	-
014	VOC. ED. - SUPPORT FUNDS	$	220,754	$	220,754	$	-
015	SCHOOL TECHNOLOGY FUND	$	212,350	$	222,132	$	9,782
022	MENTOR PROGRAM	$	-	$	-	$	-
027	TEACHER ASSISTANTS	$	211,287	$	211,287	$	-
028	STAFF DEVELOPMENT	$	-	$	-	$	-
032	EXCEPTIONAL CHILDREN	$	243,960	$	243,960	$	-
054	LIMITED ENGLISH PROFICIENCY	$	5,000	$	4,623	$	(377)
056	TRANSPORTATION	$	289,896	$	289,896	$	-
061	CLASSROOM MATERIALS	$	264,226	$	254,444	$	(9,782)
130	STATE TEXTBOOKS	$	4,500	$	4,500	$	-
132	MNET GRANT		0		0	$	-
303	WIA-IN-SCHOOL	$	109,827	$	109,827	$	-
306	MEDICAID-FEE FOR SERVICE	$	-	$	-	$	-
310	INDIAN ED GRANT	$	178,415	$	178,415	$	-
311	GEAR UP	$	247,064	$	247,064	$	-
314	WIA-OUT OF SCHOOL	$	109,827	$	109,827	$	-
335	AG ED PROGRAM GRANT			$	-	$	-
413	NC PRE-K FUNDING	$	1,289,544	$	1,289,544	$	-
704	COMMUNITY SCHOOLS	$	110,952	$	140,952	$	30,000
707	CHROMEBOOK REPAIR FORM			$	1,500	$	1,500
777	CIS - SCOTLAND COUNTY	$	1,500	$	-	$	(1,500)
802	MAINT/OPERATION OF PLANT	$	2,452,393	$	2,452,393	$	-
803	HIGH SCHOOL ATHLETICS	$	206,670	$	206,670	$	-
804	CULTURAL ARTS	$	60,724	$	60,724	$	-
843	MIDDLE SCHOOL ATHLETICS	$	59,293	$	59,293	$	-
844	504 LEGISLATION	$	2,000	$	2,000	$	-
850	CURRICULUM SUPPORT	$	75,000	$	75,000	$	-
	GRAND TOTAL	$	13,319,102.00	$	13,349,102.00	$	30,000.00

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	14-15 Budget Amendment #3	Increase/Decrease
017	VOC. ED. PROGRAM IMPROVEMENT	$ 99,680	$ 105,636	$ 105,636	$ 108,749	$ 108,749	$ -
026	HOMELESS GRANT	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -
049	IDEA VI-B PRESCHOOL-EC	$ 96,120	$ 54,511	$ 90,012	$ 90,012	$ 90,012	$ -
050	ESEA TITLE I	$ -	$ 2,966,787	$ 3,269,556	$ 3,241,468	$ 3,241,468	$ -
058			$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
060	IDEA VI-B HANDICAPPED-EC	$ -	$ 1,343,058	$ 1,343,058	$ 1,360,780	$ 1,360,780	$ -
070	EC/CEIS		$ 270,230	$ 270,230	$ 273,620	$ 273,620	$ -
082	STATE IMPROVEMENT GRANT	$ 6,933	$ 4,836	$ 4,836	$ 24,836	$ 24,836	$ -
100	TITLE I - DISTING. SCHOOL		$ 6,571	$ 6,571	$ 6,571	$ 6,571	$ -
101	ABSTINENCE EDUCATION	$ -	$ 8,932	$ 18,900	$ 18,900	$ 18,900	$ -
103	TITLE II - IMPROVING TEACHER QUALITY	$ -	$ -	$ 376,363	$ 375,302	$ 375,302	$ -
109	RURAL LOW INCOME SCHOOL	$ 7,527	$ 4,281	$ 111,823	$ 126,253	$ 126,253	$ -
118	REGIONAL LITERACY COACH	$ 12,983	$ 46,107	$ 46,107	$ 305,410	$ 305,410	$ -
119	TARGETED ASSISTANCE	$ -	$ 2,331	$ 4,831	$ 4,830	$ 4,830	$ -
156	RACE TO THE TOP - ARRA	$ 529,300	$ 19,629	$ 19,629	$ 19,629	$ 19,629	$ -
158	RTTT-LOW ACHIEVEMENT INCENTIVE	$ -					$ -
159	RTTT-STEM	$ -					$ -
	GRAND TOTAL	$ 978,071	$ 4,850,909	$ 5,685,551	$ 5,974,360	$ 5,974,360	$ -

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
Mediciaid Revenue		$ 110,000.00
CN Indirect Cost		$ 180,000.00
Activity Bus Reimbursement		$ 90,000.00
Bus Financing - DPI		$ 185,985.00
TOTAL CAPITAL OUTLAY REVENUE	$ 1,349,587.00	$ 1,641,326.00

14-15 Projects

	Orginal 7.1.14	Amend. #1 11.10.14	Amend. #2 03.09.15	Amend. #3 06.05.15
Central Office Roof	$ 550,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00
South Scotland Roof	$ -	$ 57,000.00	$ 57,000.00	$ 57,000.00
SHS HVAC Controls		$ 250,000.00	$ 250,000.00	$ 250,000.00
Heat Pump Replacement South (9)		$ 93,000.00	$ 93,000.00	$ 93,000.00
Painting	$ 59,000.00	$ 59,000.00	$ 59,000.00	$ 59,000.00
Card Readers	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Carpet - Carver	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Carpet - SHS	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Capital Allocations	$ 61,341.00	$ 61,341.00	$ 61,341.00	$ 61,341.00
Equipment Reserve	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
Debt Re-payment	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00
VOIP Phone	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Laundry Building HS			$ 110,000.00	$ 110,000.00
SHS Caf. Renovation				$ 180,000.00
Activity Bus (White)				$ 90,000.00
DPI Yellow Bus Reimbursement				$ 185,985.00
Total	$ 1,075,341.00	$ 1,075,341.00	$ 1,185,341.00	$ 1,641,326.00
				Surplus/Deficit
				$ -

*Includes Encumbrances