

Memo:

To: Mr. Rick Stout, Superintendent
From: Tony M. Messer, Director of Finance *Tony M. Messer*
Date: January 28, 2010
Re: Amended budget resolution – 2009/2010

Attached please find the following documents:

- 1) 2009/2010 amended budget resolution; details are explained below.
 - a) **State Fund 1** – State funding was increased approximately \$381,000. This was due to an additional Transportation & Developmental Day allotment. There was also a state reduction of 2 teaching positions equivalent to \$116,264.
 - b) **Local Current Fund 2** – County funding increased by \$97,231 which was a result of the Gates Foundation Grant.
 - c) **Federal Fund 3** – Federal funding has decreased approximately \$1,295,000, due to an error by DPI in the Bud System. They had posted carryovers incorrectly. The carryover errors were in the budget amendment approved on 11/9/09.
 - d) **Local Capital Outlay Fund 4** – Increase is due to a \$90,000 fund balance appropriation to purchase a new school activity bus.
 - e) **Child Nutrition Fund 5** – No changes from the Original Budget Resolution adopted on 10/12/09.

The Director of Finance recommends approval of the amended 2009/2010 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
SCOTLAND COUNTY SCHOOLS
AMENDED BUDGET RESOLUTION
FISCAL YEAR 2009-10**

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, 2009 and ending June 30, 2010.

	<u>Original</u>	<u>11/2009</u>	<u>2/2010</u>	<u>5/2010</u>	<u>6/2010</u>
State Public School Revenue	\$ 40,642,530	\$ 40,727,941	\$ 41,109,091		
<u>Expenditures</u>					
Instructional Services	\$ 37,521,697	\$ 36,447,210	\$ 36,479,495		
Support Services	\$ 3,120,833	\$ 4,280,731	\$ 4,629,596		
State Public School Expenditures	\$ 40,642,530	\$ 40,727,941	\$ 41,109,091		

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, 2009 and ending June 30, 2010.

	<u>Original</u>	<u>11/2009</u>	<u>2/2010</u>	<u>5/2010</u>	<u>6/2010</u>
Local Current Fund Revenue	\$ 13,708,494	\$ 14,320,246	\$ 14,417,477		
<u>Expenditures</u>					
Instructional Services	\$ 7,475,112	\$ 8,582,447	\$ 8,683,680		
Support Services	\$ 6,217,160	\$ 5,721,431	\$ 5,722,231		
Non-Program Costs	\$ 16,222	\$ 16,368	\$ 11,566		
Local Current Fund Expenditures	\$ 13,708,494	\$ 14,320,246	\$ 14,417,477		

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, 2009 and ending June 30, 2010.

	<u>Original</u>	<u>11/2009</u>	<u>2/2010</u>	<u>5/2010</u>	<u>6/2010</u>
Federal Program Revenue	\$ 11,654,737	\$ 14,438,522	\$ 13,143,003		
<u>Expenditures</u>					
Instructional Services	\$ 6,244,290	\$ 6,880,013	\$ 7,935,968		
Support Services	\$ 3,303,415	\$ 3,612,125	\$ 3,664,490		
Community Service	\$ 36,693	\$ 36,693	\$ 39,861		
Non-Program Costs	\$ 2,070,339	\$ 3,909,691	\$ 1,502,684		
Federal Program Expenditures	\$ 11,654,737	\$ 14,438,522	\$ 13,143,003		

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, 2009 and ending June 30, 2010.

	<u>Original</u>	<u>11/2009</u>	<u>2/2010</u>	<u>5/2010</u>	<u>6/2010</u>
Local Capital Fund	\$ 1,725,000	\$ 1,778,122	\$ 1,868,122		

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, 2009 and ending June 30, 2010.

	<u>Original</u>	<u>11/2009</u>	<u>2/2010</u>	<u>5/2010</u>	<u>6/2010</u>
Child Nutrition	\$ 3,668,495	\$ 3,668,495	\$ 3,668,495		

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 Finance 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 Finance 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.

Approval of amended budget resolution

This amended budget resolution was approved by the Scotland County Board of Education on February 8, 2010.

Board of Education Chair

Date

Superintendent

Date

Finance Officer

Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	AMENDMENT #2 INCREASE/ DECREASE	UPDATED BUDGET
001	CLASSROOM TEACHERS	18,108,118	(494,122)	(116,264)	17,497,732
	Position allotment	312	(9)	(2)	301
002	CENTRAL OFFICE ADMIN	826,886	-		826,886
003	NON-INSTRUCTIONAL SUPPORT	257,370	1,161,422	1,853	1,420,645
005	SCHOOL BUILDING ADMIN	2,195,992	(1,277,942)		918,050
	Months of Employment	306	(188)		118
007	INSTRUCTIONAL SUPPORT	1,934,658	(1,155,897)		778,761
	Position allotment	33	(19)		14
009	NON-CONTRIBUTORY EMPLOYEE	1,500,000	-		1,500,000
010	CERTIFIED PERSONNEL	-	1,277,942		1,277,942
012	DRIVER TRAINING	153,058	-		153,058
013	VOC. ED. - MONTHS OF EMPLOYMENT	1,875,338	(58,060)		1,817,278
	Months of Employment	323	(10)		313
014	VOC. ED. - SUPPORT FUNDS	92,569	-	(469)	92,100
015	SCHOOL TECHNOLOGY FUND	141,675	1,308	426	143,409
022	MENTORS PROGRAM	59,729	-		59,729
024	DISADV. STUDENT SUPP. FUNDING	469,256	-		469,256
027	TEACHER ASSISTANTS	2,293,142	(498,454)	(7,714)	1,786,974
028	STAFF DEVELOPMENT	-	-	-	-
029	BEHAVIORIAL SUPPORT	-	114,227		114,227
031	LOW WEALTH SUPP. FUNDING	3,612,398	-		3,612,398
032	EXCEPTIONAL CHILDREN	3,170,000	-		3,170,000
033	EXEMPLARY SCHOOLS (ABC)	-	-	-	-
034	ACADEMIC/AIG	311,053	-		311,053
042	CHILD & FAMILY SCHOOL NURSE	-	365,022		365,022
	Position allotment	-	6		6
043	CHILD & FAMILY SUPPORT TEAM	-	429,342		429,342
054	LIMITED ENGLISH PROFICIENCY	66,491	-		66,491
055	LEARN AND EARN	306,200	-		306,200
056	TRANSPORTATION	1,230,123	501	296,478	1,527,102
061	CLASSROOM MATERIALS	399,237	104,100	6,169	509,506
063	DEV. DAY & COMM. RESIDENTIAL	-	94,466	166,600	261,066
068	ALTERNATIVE LEARNING PROGRAMS	138,025	-		138,025
069	AT-RISK STUDENT SERVICES	1,213,397	-		1,213,397
073	SCHOOL CONNECTIVITY	17,893	-	40,086	57,979
130	STATE TEXTBOOKS	269,922	21,556	(6,015)	285,463
	GRAND TOTAL	40,642,530	85,411	381,150	41,109,091

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- 1 State reduction of 2 positions
- 2 Additional transportation allotment
- 3 2nd allotment down from DPI

Budget Amendment #1 was approved at the November 9, 2009 Board Meeting.

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	09-10 RECOMMENDED	AMENDMENT #1 INCREASE/ DECREASE	AMENDMENT #2 INCREASE/ DECREASE	UPDATED BUDGET
MORE AT FOUR	1,409,460	-	-	1,409,460
DROPOUT PREVENTION	114,948	-	-	114,948
SCHOOL NURSE INITIATIVE	100,000	-	-	100,000
JROTC	45,000	-	-	45,000
WIA-IN-SCHOOL	108,929	3,018	-	111,947
MEDICAID OUTREACH	-	-	-	-
MEDICAID-FEE FOR SERVICE	-	2,903	-	2,903
IMPACT AREA	5,000	-	-	5,000
INDIAN EDUCATION	189,351	-	-	189,351
WIA-OUT-SCHOOL	108,929	3,018	-	111,947
ARRA-IN SCHOOL YOUTH	35,618	-	(5,677)	29,941
ARRA-OUT OF SCHOOL YOUTH	23,314	-	8,196	31,510
FIE-GRANT-FUND/IMPROV/EDUC.	-	95,000	-	95,000
SITE LEARNING	20,798	-	-	20,798
COUNTY APPROPRIATION	10,530,637	340,744	-	10,871,381
TUITION & FEES	3,000	-	-	3,000
FINES & FORFEITURES	175,000	-	-	175,000
RENTAL OF SCHOOL PROPERTY	10,000	22,800	-	32,800
GATES FOUNDATION GRANT	-	-	94,712	94,712
PROJECT QUEST	59,989	-	-	59,989
MICROSOFT SETTLEMENT	-	138,444	-	138,444
INTEREST INCOME	5,000	-	-	5,000
MISC. LOCAL REVENUE	7,240	724	-	7,964
INDIRECT COST	288,385	-	-	288,385
VOCATIONAL REHAB.	15,000	-	-	15,000
FUND BALANCE APPROPRIATED	439,306	-	-	439,306
FUND BALANCE APPROP. - OTHER	13,590	5,101	-	18,691
TRANSFER FROM CAPITAL	-	-	-	-
GRAND TOTAL REVENUES	13,708,494	611,752	97,231	14,417,477
GRAND TOTAL EXPENDITURES	13,708,494	611,752	97,231	14,417,477
NET REVENUES (EXPENDITURES)	-	-	-	-

1 - Gates Foundation Grant was not originally budgeted

Budget Amendment #1 was approved at the November 9, 2009 Board Meeting.

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	AMENDMENT #2 INCREASE/ DECREASE	UPDATED BUDGET
001	CLASSROOM TEACHERS	2,525,530	(1,277,942)	-	1,247,588
002	CENTRAL OFFICE ADMIN	957,765	(78,175)	-	879,590
003	NON-INSTRUCTIONAL SUPPORT	2,827,975	(800,706)	108	2,027,377
005	SCHOOL BUILDING ADMIN	686,539	1,277,942	-	1,964,481
007	INSTRUCTIONAL SUPPORT	281,384	1,155,897	-	1,437,281
009	NON-CONTRIBUTORY EMPLOYEE	475,474	-	-	475,474
011	NATIONAL BOARDS CERT.	18,915	-	-	18,915
014	VOC. ED. - SUPPORT FUNDS	23,490	-	-	23,490
015	SCHOOL TECHNOLOGY FUND	47,400	138,444	-	185,844
027	TEACHER ASSISTANTS	91,361	-	-	91,361
028	STAFF DEVELOPMENT	-	-	2,625	2,625
032	EXCEPTIONAL CHILDREN	46,843	-	-	46,843
034	ACADEMIC/AIG	98,613	-	-	98,613
054	LIMITED ENGLISH PROFICIENCY	14,546	-	-	14,546
056	TRANSPORTATION	164,817	97,528	-	262,345
061	CLASSROOM MATERIALS	222,255	(11,000)	(2,733)	208,522
069	AT-RISK STUDENT SERVICES	44,000	-	-	44,000
130	STATE TEXTBOOKS	-	4,825	-	4,825
303	WIA-IN-SCHOOL	108,929	3,018	-	111,947
306	MEDICAID-FEE FOR SERVICE	13,590	2,903	-	16,493
310	INDIAN ED GRANT	189,351	-	-	189,351
314	WIA-OUT OF SCHOOL	108,929	3,018	-	111,947
320	ARRA-IN SCHOOL YOUTH	35,618	-	(5,677)	29,941
321	ARRA-OUT OF SCHOOL YOUTH	23,314	-	8,196	31,510
333	FIE GRANT-FUNDS/IMPROV/EDUC.	-	95,000	-	95,000
345	SITE LEARNING	20,798	-	-	20,798
413	MORE AT FOUR	1,409,460	-	-	1,409,460
419	DROPOUT PREVENTION	114,948	-	-	114,948
501	GATES FOUNDATION GRANT	-	-	94,712	94,712
525	PROJECT QUEST	59,989	-	-	59,989
615	SCHOOL NURSE GRANT	100,000	-	-	100,000
704	COMMUNITY SCHOOLS	111,462	1,000	-	112,462
802	MAINT/OPERATION OF PLANT	2,535,768	-	-	2,535,768
803	HIGH SCHOOL ATHLETICS	241,110	-	-	241,110
804	CULTURAL ARTS	43,371	-	-	43,371
843	MIDDLE SCHOOL ATHLETICS	63,150	-	-	63,150
844	504 LEGISLATION	1,800	-	-	1,800
	GRAND TOTAL	13,708,494	611,752	97,231	14,417,477

1 Gates Foundation Grant was not originally budgeted

Budget Amendment #1 was approved at the November 9, 2009 Board Meeting.

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	AMENDMENT #2 INCREASE/ DECREASE	UPDATED BUDGET
017	VOC. ED. PROGRAM IMPROVEMENT	134,641	3,719	-	138,360
026	HOMELESS GRANT	62,730	-	19,223	81,953
044	IDEA VI-B CAPACITY BLDG	15,538	14,684	-	30,222
048	SAFE/DRUG FREE SCHOOLS	35,449	-	-	35,449
049	IDEA VI-B PRESCHOOL-EC	55,219	-	3,122	58,341
050	ESEA TITLE I	2,926,053	431,302	13,897	3,371,252
057	ABSTINENCE EDUCATION	-	-	-	-
060	IDEA VI-B HANDICAPPED-EC	1,510,349	-	(474,526)	1,035,823
070	EC/CEIS - EARLY INTERVENTION SERV.	-	-	474,530	474,530
082	STATE IMPROVEMENT GRANT	-	-	20,000	20,000
103	TITLE II - IMPROVING TEACHER QUALITY	483,173	-	593	483,766
105	TITLE I SCHOOL IMPROVEMENT	-	-	66,062	66,062
106	READING FIRST GRANT	755,846	56,119	-	811,965
107	EDUCATION TECHNOLOGY	20,732	24	-	20,756
108	EDUCATION TECHNOLOGY-COMP.	-	184,126	(10,956)	173,170
109	RURAL LOW INCOME SCHOOL	170,591	-	-	170,591
110	21ST CENTURY COMM. LEARNING CTS	-	-	200,000	200,000
112	TITLE IIB-MATH-SCIENCE PART.	2,240	-	-	2,240
118	REGIONAL LITERACY COACH	-	-	78,775	78,775
140	EDU STABILIZATION	1,872,113	-	-	1,872,113
141	ARRA (STIMULUS) TITLE I	1,921,951	960,976	(961,024)	1,921,903
142	SCHOOL IMPROVEMENT (ARRA)	-	-	45,000	45,000
144	ARRA (STIMULUS) IDEA	1,637,519	708,638	(768,754)	1,477,403
145	ARRA (STIMULUS) PRE-SCH. IDEA	60,443	-	(1,461)	58,982
146	ARRA (STIMULUS) TECHNOLOGY	48,181	175	-	48,356
147	ARRA (STIMULUS) TECH.-COMP.	-	423,604	-	423,604
148	ARRA (STIMULUS) MCKINNEY VENTO	5,276	418	-	5,694
149	CHILD NUTRITION EQUIP. ASSIST.	36,693	-	-	36,693
	GRAND TOTAL	11,654,737	2,783,785	(1,295,519)	13,143,003.00

NOTE: PRC 141 & 145 - DPI sent incorrect amounts for carryover dollars. Therefore budgets adjustments are needed.
 Original allotments for PRC 082, PRC 105, PRC 110, PRC 118, & PRC 142 totaling \$409,837
 \$474,530 was transferred from PRC 060 to PRC 070 to fund Early Intervention Services.

Budget Amendment #1 was approved at the November 9, 2009 Board Meeting.