

Memo:

To: Mr. Rick Stout, Superintendent 
From: Tony M. Messer, Finance Officer 
Date: October 29, 2009
Re: Amended budget resolution – 2009/2010

Attached please find the following documents:

- 1) 2009/2010 amended budget resolution; details are detailed below.
 - a) **State Fund 1** – State funding was reduced by a \$1.05 million discretionary reduction. On the plus side, there were additional state allotments of \$1 million.
 - a. 19 instructional support positions were converted to dollars and transferred to PRC 003(Non-Instructional Support). The savings to Scotland County Schools amounted to \$113,748. There will be an additional workman's comp. savings of approximately \$75,000.
 - b. 80 months of AP employment were converted to dollars and transferred to PRC 010 (Certified Personnel). The savings to Scotland County Schools amounted to \$97,541. Also, there were 108 months of Principal employment converted to dollars and transferred to PRC 010 (Certified Personnel). The savings to Scotland County Schools amounted to \$121,563.
 - b) **Local Current Fund 2** – County funding increased by \$340,744. In addition, we received \$138,444 from the Microsoft Settlement.
 - a. The savings mentioned above in Fund 1 will have a positive impact on the local current expense fund in the amount \$407,000.
 - b. There is a new Federal Grant running through the local current expense fund in the amount of \$95,000 (FIE-Technology).
 - c) **Federal Fund 3** – Federal funding has increased due to additional monies from the Federal Stimulus Plan. The increase is approximately \$2.7 million.
 - d) **Local Capital Outlay Fund 4** – Budget increased approximately \$50,000 due to insurance proceeds being received. There is a State statute that requires us to put all insurance proceeds in the Capital Outlay fund.
 - e) **Child Nutrition Fund 5** – No changes from the Original Budget Resolution adopted on 10/12/09.



The Finance Officer 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			
<u>Expenditures</u>					
Instructional Services	\$ 37,521,697	\$ 36,447,210			
Support Services	\$ 3,120,833	\$ 4,280,731			
State Public School Expenditures	\$ 40,642,530	\$ 40,727,941			

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			
<u>Expenditures</u>					
Instructional Services	\$ 7,475,112	\$ 8,582,447			
Support Services	\$ 6,217,160	\$ 5,721,431			
Non-Program Costs	\$ 16,222	\$ 16,368			
Local Current Fund Expenditures	\$ 13,708,494	\$ 14,320,246			

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			
<u>Expenditures</u>					
Instructional Services	\$ 6,244,290	\$ 6,880,013			
Support Services	\$ 3,303,415	\$ 3,612,125			
Community Service	\$ 36,693	\$ 36,693			
Non-Program Costs	\$ 2,070,339	\$ 3,909,691			
Federal Program Expenditures	\$ 11,654,737	\$ 14,438,522			

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			

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			

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:

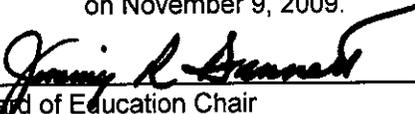
- a. They may transfer amounts within a purpose code within a fund with proper justification.
- b. They may not transfer amounts from contingency without Board of Education approval.
- c. They may not transfer any amounts between Local Current appropriation and Local Capital appropriation without the 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 November 9, 2009.



Board of Education Chair

11/9/09

Date



Superintendent

11/9/09

Date



Finance Officer

11/9/09

Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	UPDATED BUDGET	
001	CLASSROOM TEACHERS	18,108,118	(494,122)	17,613,996	1
	Position allotment	312	(9)	303	
002	CENTRAL OFFICE ADMIN	826,886	-	826,886	
003	NON-INSTRUCTIONAL SUPPORT	257,370	1,161,422	1,418,792	2
005	SCHOOL BUILDING ADMIN	2,195,992	(1,277,942)	918,050	3
	Months of Employment	306	(188)	118	
007	INSTRUCTIONAL SUPPORT	1,934,658	(1,155,897)	778,761	2
	Position allotment	33	(19)	14	
009	NON-CONTRIBUTORY EMPLOYEE	1,500,000	-	1,500,000	
010	CERTIFIED PERSONNEL	-	1,277,942	1,277,942	3
012	DRIVER TRAINING	153,058	-	153,058	
013	VOC. ED. - MONTHS OF EMPLOYMENT	1,875,338	(58,060)	1,817,278	1
	Months of Employment	323	(10)	313	
014	VOC. ED. - SUPPORT FUNDS	92,569	-	92,569	
015	SCHOOL TECHNOLOGY FUND	141,675	1,308	142,983	
022	MENTORS PROGRAM	59,729	-	59,729	
024	DISADV. STUDENT SUPP. FUNDING	469,256	-	469,256	
027	TEACHER ASSISTANTS	2,293,142	(498,454)	1,794,688	1
028	STAFF DEVELOPMENT	-	-	-	
029	BEHAVIORIAL SUPPORT	-	114,227	114,227	4
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	4
	Position allotment	-	6	6	
043	CHILD & FAMILY SUPPORT TEAM	-	429,342	429,342	4
054	LIMITED ENGLISH PROFICIENCY	66,491	-	66,491	
055	LEARN AND EARN	306,200	-	306,200	
056	TRANSPORTATION	1,230,123	501	1,230,624	
061	CLASSROOM MATERIALS	399,237	104,100	503,337	
063	DEV. DAY & COMM. RESIDENTIAL	-	94,466	94,466	4
068	ALTERNATIVE LEARNING PROGRAMS	138,025	-	138,025	
069	AT-RISK STUDENT SERVICES	1,213,397	-	1,213,397	
073	SCHOOL CONNECTIVITY	17,893	-	17,893	
130	STATE TEXTBOOKS	269,922	21,556	291,478	
	GRAND TOTAL	40,642,530	85,411	40,727,941	

- 1 Part of \$1.05 million discretionary reduction
- 2 Converted 19 positions to PRC 003 Non-Instructional Support
(Savings to Scotland County Schools = \$113,748) & (Approx. \$75,000 in workman's comp. ins.)
- 3 Converted 80 MOE of AP Salary to PRC 010 Certified Personnel
(Savings to Scotland County Schools = \$97,541)
Converted 108 MOE of Principal Salary to PRC 010 Certified Personnel
(Savings to Scotland County Schools = \$121,563)
- 4 Initial Allotments to PRC 029, 042, 043, 063 in the amount of \$1,003,057

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	AMENDMENT #1		UPDATED BUDGET
	09-10 RECOMMENDED	INCREASE/ DECREASE	
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	-	35,618
ARRA-OUT OF SCHOOL YOUTH	23,314	-	23,314
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	-	-	-
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	14,320,246
GRAND TOTAL EXPENDITURES	13,708,494	611,752	14,320,246
NET REVENUES (EXPENDITURES)	-	-	-

* - Increase in County Appropriation

** - Microsoft Settlement

*** - New Federal Grant running through local

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	UPDATED BUDGET	
001	CLASSROOM TEACHERS	2,525,530	(1,277,942)	1,247,588	2
002	CENTRAL OFFICE ADMIN	957,765	(78,175)	879,590	
003	NON-INSTRUCTIONAL SUPPORT	2,827,975	(800,706)	2,027,269	1,4
005	SCHOOL BUILDING ADMIN	686,539	1,277,942	1,964,481	2
007	INSTRUCTIONAL SUPPORT	281,384	1,155,897	1,437,281	1
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	3
027	TEACHER ASSISTANTS	91,361	-	91,361	
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	4
061	CLASSROOM MATERIALS	222,255	(11,000)	211,255	
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	-	35,618	
321	ARRA-OUT OF SCHOOL YOUTH	23,314	-	23,314	
333	FIE GRANT-FUNDS/IMPROV/EDUC.	-	95,000	95,000	5
345	SITE LEARNING	20,798	-	20,798	
413	MORE AT FOUR	1,409,460	-	1,409,460	
419	DROPOUT PREVENTION	114,948	-	114,948	
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	14,320,246	

- 1 Converted 19 positions to PRC 007 from State to Local - Transferred Non-Inst. Support to State PRC 003 (Savings to Scotland County Schools = \$113,748) & (Approx. \$75,000 in workman's comp. ins.)
- 2 Converted 80 MOE of AP Salary from State to Local - Transferred Teachers to State PRC 010 (Savings to Scotland County Schools = \$97,541)
Converted 108 MOE of Principal Salary from State to Local - Transferred Teachers to State PRC 010 (Savings to Scotland County Schools = \$121,563)
- 3 Microsoft Settlement
- 4 Additional County Funding of \$340,744
- 5 New Federal Grant running through local

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	09-10 RECOMMENDED BUDGET	AMENDMENT #1 INCREASE/ DECREASE	UPDATED BUDGET
017	VOC. ED. PROGRAM IMPROVEMENT	134,641	3,719	138,360
026	HOMELESS GRANT	62,730	-	62,730
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	-	55,219
050	ESEA TITLE I	2,926,053	431,302	3,357,355
057	ABSTINENCE EDUCATION	-	-	-
060	IDEA VI-B HANDICAPPED-EC	1,510,349	-	1,510,349
103	TITLE II - IMPROVING TEACHER QUALITY	483,173	-	483,173
105	TITLE I SCHOOL IMPROVEMENT	-	-	-
106	READING FIRST GRANT	755,846	56,119	811,965
107	EDUCATION TECHNOLOGY	20,732	24	20,756
108	EDUCATION TECHNOLOGY-COMP.	-	184,126	184,126
109	RURAL LOW INCOME SCHOOL	170,591	-	170,591
110	21ST CENTURY COMM. LEARNING CTS	-	-	-
112	TITLE IIB-MATH-SCIENCE PART.	2,240	-	2,240
140	EDU STABILIZATION	1,872,113	-	1,872,113
141	ARRA (STIMULUS) TITLE I	1,921,951	960,976	2,882,927
144	ARRA (STIMULUS) IDEA	1,537,519	708,638	2,246,157
145	ARRA (STIMULUS) PRE-SCH. IDEA	60,443	-	60,443
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	14,438,522.00

NOTE: PRC 108 (Education Tech. Comp.) Initial allotment of \$184,126
 PRC 147 (ARRA (Stimulus) Education Tech. Comp.) initial allotment of \$423,604
 Regular Allotment Increases in the amount of \$2,176,055