

BUDGET RESOLUTION 2020-2021

Scotland County Schools

BE IT RESOLVED by the Board of Education of the Scotland County School Administrative Unit:

Section 1 – The following amounts are hereby appropriated for the operation of the school administrative unit in the State Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Funds - Expenses		
5000	Instructional Services	37,504,731.12
6000	System-Wide Support Services	5,046,734.04
7000	Non-Programmed Charges	0.00
Total State Expenses		42,551,465.16

Section 2 – The following revenues are estimated to be available to the State Fund for fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Funds-Revenues		
3000	State Revenues	42,551,465.16
Total State Revenues		42,551,465.16

Section 3 – The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local Funds-Expenses		
5000	Instructional Services	7,421,300.70
6000	System-Wide Support Services	6,254,041.99
7000	Ancillary Funds	50,013.07
8000	Non-Programmed Charges	3900.00
Total Local Expenses		13,729,255.76

Section 4 – The following revenues are estimated to be available to the Local Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local Funds-Revenues		
3000	Local Revenues	2,330,298.76
4000	Local Revenues	11,398,957.00
Total Local Revenues		13,729,255.76

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Federal Funds- Expenses		
5000	Instructional Services	5,561,771.25
6000	System-Wide Support Services	2,255,022.44
7000	Ancillary Funds	382,050
8000	Non-Programmed Charges	239,764.94
Total Federal Expenses		8,438,608.63

Section 6 – The following revenues are estimated to be available to the Federal Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Federal Funds - Revenues		
3000	Federal Revenues	8,438,608.63
Total Federal Revenues		8,438,608.63

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Capital Outlay- Expenses		
5000	Instructional Support Services	40,000.00
6000	System-Wide Support Services	20,000.00
8000	Non-Programmed Charges	300,000.00
9000	System Wide Support Services	500,000.00
Total Capital Outlay Expenses		860,000.00

Section 8 – The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Capital Outlay- Revenues		
3000	Capital Outlay Revenues	385,000.00
4000	Capital Outlay Revenues	475,000.00
Total Capital Outlay Revenues		860,000.00

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Child Nutrition-Expenses		
7000	Ancillary Funds	3,748,200.00
8000	Non-Programmed Charges	240,000.00
Total Child Nutrition Expenses		3,968,200.00

Section 10 – The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Child Nutrition-Revenues		
3000	State & Federal Revenues	3,743,400.00
4000	Local Revenues	224,800.00
Total Child Nutrition Revenues		3,968,200.00

<u>Total of all Revenues</u>	<u>69,547,529.55</u>
<u>Total of all Expenses</u>	<u>69,547,529.55</u>

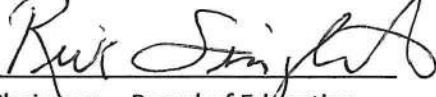
Section 13 – All appropriations shall be paid first from revenue restricted as to use and second from general unrestricted revenues.

Section 14- The Superintendent is hereby authorized to transfer appropriations within a fund under the conditions as follows:

- A. Amounts may be transferred between functions within a purpose without limitations and without a report to the board of education being required.
- B. Amounts may not be transferred between purpose codes or funds nor from any contingency appropriation with a fund without board of education approval.
- C. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, approval must be obtained prior to the transfers being made.
- D. Amounts may not be transferred which would result in elimination of currently staffed positions and/or existing programs without board of education approval. NOTE: This condition does not preclude any budgetary decisions and/or recommendations not intended to alter the current educational offerings or levels of supporting service(s), such as, but not limited to site-based conversions of positions (i.e. converting teaching positions to/from teacher assistant positions); and /or restricting, downsizing or reallocating vacant positions.
- E. For the purpose of year-end closeout only, the board of education agrees to suspend the restrictions/provisions of this resolution given that summary of all such transfers must be reported no later than July 31, 2021. And any such transfers resulting from extraordinary/unusual occurrences/circumstances must be notated and explained.

Section 15 – Copies of the Budget Resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted the 8th day of March 2021.


Chairman – Board of Education



Secretary – Board of Education

Budget Amendment # 1

Scotland County Administration Unit

The Scotland County Board of Education at a meeting on the 8th day of March 2021.
passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2021.

Expense Code	Description of Code	Increase	Decrease
STATE FUNDS			
Revenues			
1.3100	Non-instructional Support	PRC 003	\$4,446.00
1.3100	CTE Vocational Ed Program Supplies	PRC 014	\$1,337.00
1.3100	Disadvantaged Students	PRC 024	\$1,821.00
1.3100	Teacher Assistants salary	PRC 027	\$5,361.00
1.3100	Behavioral Support	PRC 029	\$24,671.28
1.3100	Children with Special Needs	PRC 032	\$93,821.56
1.3100	Academically/Intellectually Gift salary	PRC 034	\$1,092.00
1.3100	School Resource Officer	PRC 039	\$33,333.00
1.3100	Transportation	PRC 056	\$356,149.00
1.3100	Instructional Supplies	PRC 061	\$611.00
1.3100	EC Special Program Funds	PRC 063	\$36,200.00
1.3100	Grade Expansion	PRC 064	\$50,000.00
1.3100	At Risk Student Services	PRC 069	\$5,560.00
1.3100	School Connectivity	PRC 073	\$90,533.00
1.3100	K-8 Literacy	PRC 078	\$25,500.00
1.3100	CARES School Health Support	PRC 122	\$36,457.00
1.3100	CARES - Non Digital Funds	PRC 123	\$10,792.00
1.3100	CARES - Personal Computers/Devices	PRC 126	\$826.00
1.3100	CARES - Equipment Hotspots	PRC 128	\$179.00
1.3100	Textbooks	PRC 130	\$50,645.00
1.3100	Textbook transaction account	PRC 131	\$50,000.00
1.3100	CARES - Exceptional Children	PRC 132	\$50,364.65
1.3100	CARES - Low Wealth Supplemental Fu	PRC 134	\$170,083.65
1.3100	CARES - Personal Protective Equip	PRC 137	\$50,917.00
	Net Change in State Revenues	\$712,556.84	
Expenses			
1.5000.003	Non-Instructional Support		\$4,446.00
1.5000.014	CTE Vocational Ed Program Supplies	\$1,337.00	
1.5000.024	Disadvantaged Students salary		\$1,821.00
1.5000.027	Teacher Assistants salary		\$5,361.00
1.5000.029	Behavioral Support	\$24,671.28	
1.5000.032	Children with Special Needs-speech	\$93,821.56	
1.5000.034	Academically/Intellectually Gift salary		\$1,092.00
1.5000.039	School Resource Officer	\$33,333.00	
1.6000.056	Transportation	\$356,149.00	
1.5000.061	Instructional Supplies		\$611.00
1.5000.063	EC Special Program Funds	\$36,200.00	
1.5000.064	Grade Expansion	\$50,000.00	

Budget Amendment # 1

1.5000.069	At Risk Student Services				\$5,560.00
1.6000.073	School Connectivity			\$90,533.00	
1.5000.078	K-8 Literacy			\$25,500.00	
1.5000.122	CARES - School Health Support				\$36,457.00
1.5000.123	CARES - Non-Digital Support				\$10,792.00
1.5000.126	CARES - Personal Computers/Devices				\$826.00
1.5000.128	CARES - Equipment Hotspots				\$179.00
1.5000.130	Textbooks				\$50,645.00
1.5000.131	Textbooks transaction account			\$50,000.00	
1.5000.132	CARES - Exceptional Children				\$50,364.65
1.5000.134	CARES - Low Wealth Supplemental Funds			\$170,083.65	
1.5000.137	CARES - Personal Protective Equip				\$50,917.00
	Net Change in State Expenses			\$712,556.84	
	Net Change in State Budget			\$712,556.84	

Explanation: Adjustments made for actual revenues and expenditures.

Total Appropriation in Current Budget **\$42,551,465.16**

Amount of Increase **\$712,556.84**

Total Appropriation in Current Amended Budget **\$43,264,022.00**

Budget Amendment # 1

Expense Code	Description of Code	Increase	Decrease
<u>LOCAL FUNDS</u>			
<u>Revenues</u>			
	<u>Expenses</u>		
	<u>Net Change in Local Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures. Total Appropriation in Current Budget \$13,729,255.76 Amount of Increase \$0.00 Total Appropriation in Current Amended Budget \$13,729,255.76			

Budget Amendment # 1

Expense Code	Description of Code	Increase	Decrease
<u>FEDERAL FUNDS</u>			
<u>Revenues</u>			
	Net Change in Federal Revenues	\$0.00	
<u>Expenses</u>			
3.5000.050	Title I	\$10,418.74	
3.6000.050	Title I		\$10,445.00
3.8000.050	Title I	\$26.26	
3.5000.163	CARES Funds	\$707,947.08	
3.6000.163	CARES Funds		\$407,947.08
3.7000.163	CARES Funds		\$300,000.00
	Net Change in Federal Expenses	\$0.00	
	<u>Net Change in Federal Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$8,438,608.63
Amount of Increase			\$0.00
Total Appropriation in Current Amended Budget			\$8,438,608.63

Budget Amendment # 1

Expense Code	Description of Code	Increase	Decrease
<u>CAPITAL OUTLAY FUND</u>			
	<u>Revenues</u>		
	Net Change in Capital Outlay Revenues	\$0.00	
	<u>Expenses</u>		
	Net Change in Capital Outlay Expenses	\$0.00	
	<u>Net Change in Capital Outlay Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$860,000.00
Amount of Increase			\$0.00
Total Appropriation in Current Amended Budget			\$860,000.00

Expense Code	Description of Code	Increase	Decrease
<u>CHILD NUTRITION FUND</u>			
	<u>Revenues</u>		
		\$0.00	
	<u>Expenses</u>		
		\$0.00	
	<u>Net Change in Child Nutrition Budget</u>	<u>\$0.00</u>	
Explanation: Adjustments made for actual revenues and expenditures.			
Total Appropriation in Current Budget			\$1,102,500.00
Amount of Increase			\$0.00
Total Appropriation in Current Amended Budget			\$1,102,500.00

Budget Amendment # 1

Summary of Budget Changes

<u>Previous Budget Balance</u>	<u>\$69,547,529.55</u>
State Budget Change	\$712,556.84
Local Budget Change	\$0.00
Federal Budget Change	\$0.00
Capital Outlay Budget Change	\$0.00
Child Nutrition Budget Change	\$0.00
Total Changes this period	\$712,556.84
<u>New Budget Balance</u>	<u>\$70,260,086.39</u>

Passed by majority vote by the Board of Education of Scotland County on the 8th day of March 2021.



Chairman, Board of Education



Secretary, Board of Education