

**Vance County Board of Education
Special Called Board of Education Finance Meeting
June 29, 2023**

Members present: Mrs. Gloria J. White, Mr. Randy Oxendine, Mr. Omega Perry, Mrs. Linda S. Cobb, Mrs. Dorothy Gooche, Mrs. Ruth Hartness, Mr. Edward Wilson, Mr. Jerry Stainback, Dr. Cindy Bennett, Mr. John Suther, Mr. Kevin Perdue, Mrs. Aarika Sandlin, Mrs. Marsha Abbott, Dr. Jennifer Carraway, Dr. Destiny Ross-Putney, Mrs. Phyllis Newcomb, and Mr. Rey Horner

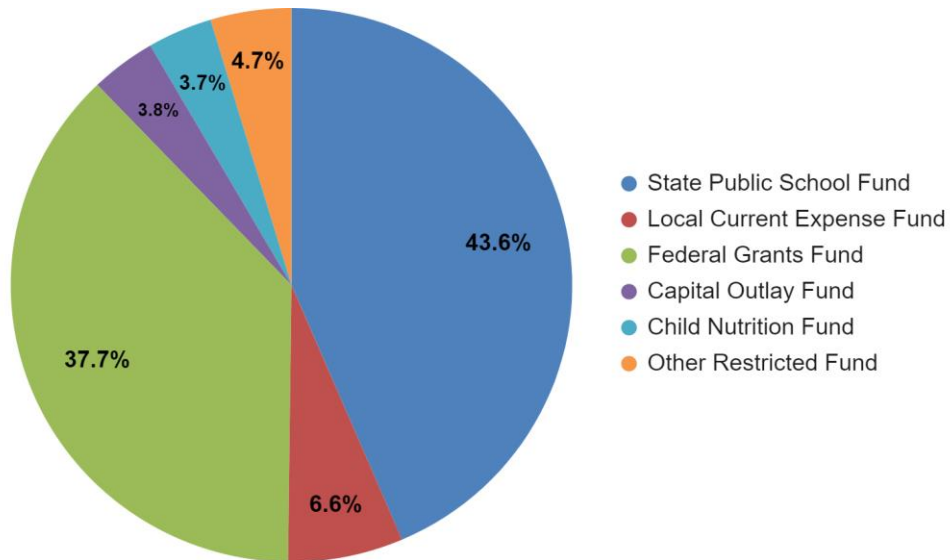
Mrs. White called the meeting to order at 12:00 pm and turned the meeting over to Mr. Suther, Chief Finance Officer.

Final Budget Resolution for Fiscal Year 2022-2023

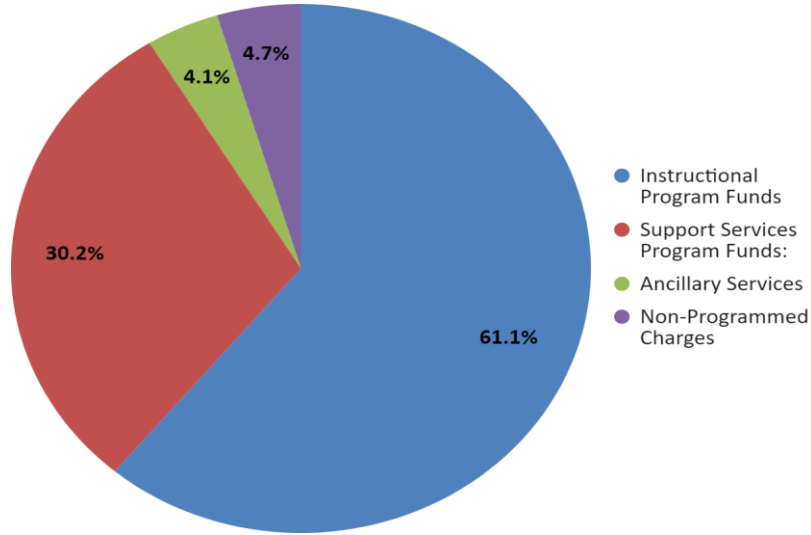
This resolution reflects the amendments through June 28, 2023 for fiscal year 2022-2023. The budget does not include an appropriation from fund balance. The total amended appropriation is \$113,803,991.

Fund 1	State Public School Fund	\$ 49,572,144	43.6%
Fund 2	Local Current Expense Fund	7,549,636	6.6%
Fund 3	Federal Grants Fund	42,854,297	37.6%
Fund 4	Capital Outlay Fund	4,282,411	3.8%
Fund 5	Child Nutrition Fund	4,246,550	3.7%
Fund 8	Other Restricted Fund	5,298,983	4.7%
Total Appropriation		\$ 113,803,991	100.0%

Total Budget by Fund and percentage:



Total Budget by Purpose Code and percentage:



The majority of the funds allocated by the Board are for Instructional Program purposes. The projects using COVID-19 funding is expensed using purpose code 6000 series.

5000	Instructional Program Fund	\$ 69,524,143	61.1%
6000	Support Services Program Fund	34,322,899	30.1%
7000	Ancillary Fund	4,630,841	4.1%
8000	Non-Programmed Charges	5,326,108	4.7%
9000	Capital Projects		0.0%
Total Appropriation		\$ 113,803,991	100.0%

Vance County Schools Budget Resolution - Fiscal Year 2022-2023

BE IT RESOLVED, by the Board of Education of the Vance County Public Schools:

INITIAL
BUDGET

Final
Amendment

Final
Budget

Section 1: The following amounts are hereby appropriated for the operation of the public schools in the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Fund Expenditures

5000	Instructional Program Funds	36,192,296	84.5%	(138,817)	42,251,667	85.2%
6000	Support Services Program Funds:	6,638,823	15.5%	385,283	7,257,603	14.6%
7000	Ancillary Services	0	0.0%	53,262	62,874	0.1%
8000	Non-Programmed Charges	0	0.0%		0	0.0%
Total State Funds Appropriation		42,831,119	100.0%	299,728	49,572,144	100.0%

Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Revenues:

3100	State Public School Fund	42,498,456	99.2%	267,352	49,147,049	99.1%
3100-12	Driver Training	146,068	0.3%	0	147,507	0.3%

3100-15	School Technology Fund	24,940	0.1%	0	83,815	0.2%
3100-CRF	COVID Relief FUNDS (ALL CRF PRCs)	0	0.0%	0	0	0.0%
3200	State Textbook Fund	161,655	0.4%	32,376	193,773	0.4%
Fund 1	Total State Public School Fund Revenue	42,831,119	100.0%	299,728	49,572,144	100.0%

Section 3: The following amounts are hereby appropriated for the operation of the public schools in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local Current Expense Funds:

5000	Instructional Program Funds	171,521	2.3%	(113,454)	206,289	2.7%
6000	Support Services Program Funds:	4,941,283	66.3%	126,497	4,373,935	57.9%
7000	Ancillary Services	3,000	0.0%	0	922	0.0%
8000	Non-Programmed Charges	2,341,636	31.4%	(25,333)	2,968,490	39.3%
	Total Current Expense Appropriation	7,457,440	100.0%	(12,290)	7,549,636	100.0%

Section 4: The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local Revenues:

	County Appropriation -VCS	7,327,440	98.3%		7,327,440	97.1%
	Fines & Forfeitures & Misc. Rev	130,000	1.7%	(12,290)	222,196	2.9%
	Fund Balance Appropriated	0	0.0%		0	0.0%
Fund 2	Total Local Current Expense Revenues:	7,457,440	100.0%	(12,290)	7,549,636	100.0%

Section 5: The following amounts are hereby appropriated for the operation of the public schools in the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Federal Funds Expenditures

5000	Instructional Program Funds	25,890,119	63.4%	(2,354,564)	23,325,208	54.4%
6000	Support Services Program Funds:	13,965,965	34.2%	5,343,078	17,801,863	41.5%
7000	Ancillary Services	245,016	0.6%	250,177	250,178	0.6%
8000	Non-Programmed Charges	735,050	1.8%	(3,253,360)	1,477,048	3.4%
	Total Federal Grants Fund Appropriation	40,836,150	100.0%	(14,669)	42,854,297	100.0%

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Federal Grant Funds Revenue

17	Career Technical Education - Prog Imprv	152,914	0.4%		166,842	0.4%
49	IDEA Title VI-B Preschool Handicapped	61,542	0.2%		120,462	0.3%
50	ESEA Title I - Basic Program	3,549,820	8.7%		3,566,383	8.3%
51	ESEA Title I - Migrant Education	34,094	0.1%	996	74,915	0.2%
53	School Nutrition Equipment Grants	0	0.0%		0	0.0%
60	IDEA Title VI-B Handicapped	3,701,413	9.1%	(172,488)	3,528,925	8.2%
70	IDEA Title VI-B Early Intervening Services	32,387	0.1%		239,544	0.6%
82	IDEA Title VI-B State Improvement Grant	5,128	0.0%		5,128	0.0%
103	Title II - Improving Teacher Quality	845,947	2.1%		846,388	2.0%
104/111	Title III - Language Acquisition/Sig Inc.	51,808	0.1%	1,397	108,223	0.3%
105	ESEA Title I - School Improvement	368,415	0.9%		501,834	1.2%

108	ESEA Title IV - Student Support	67,270	0.2%	20,578	310,338	0.7%
109	Rural & Low Income Schools	112,767	0.3%		256,708	0.6%
110	21st Century Grant	300,846	0.7%	128,000	700,846	1.6%
115	ESEA Title I - Targeted Support	144,080	0.4%		644,080	1.5%
118/119	IDEA Title VI-B - Special Needs Targeted	13,131	0.0%		23,575	0.1%
163	ESSER 1.0 - Primary Funding	7,190	0.0%		7,190	0.0%
165-170	ESSER 1.0 - Supplement Grants	143,694	0.4%	(8,758)	134,936	0.3%
171	ESSER 2.0 - Primary Funding	7,375,185	18.1%	15,606	7,390,791	17.2%
172-180	ESSER 2.0 - Supplemental Grants	250,535	0.6%		250,535	0.6%
181	ESSER 3.0 - Primary Funding	22,857,648	56.0%		22,897,441	53.4%
184-206	ESSER 3.0 - Supplemental Grants	760,336	1.9%		1,079,213	
Fund 3	Total Federal Grants Funds Revenues	40,836,150	100.0%	(14,669)	42,854,297	100.0%

Section 7: The following amounts are hereby appropriated for the operation of the public schools in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Child Nutrition Fund Expenses

7200	Nutrition Services	4,246,550			4,246,550	
	Total Child Nutrition Fund Appropriation	4,246,550	100.0%	0	4,246,550	100.0%

Section 8: The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Child Nutrition Revenues

	State Funds	61,500	1.4%		61,500	1.4%
	Local Funds	105,050	2.5%		105,050	2.5%
	Federal Funds	3,880,000	91.4%		3,880,000	91.4%
	Fund Balance Appropriated	200,000	4.7%		200,000	4.7%
Fund 5	Total Child Nutrition Fund Revenue	4,246,550	100.0%	0	4,246,550	100.0%

Section 9: The following amounts are hereby appropriated for the operation of the public schools in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Restricted Expenses

5000	Instructional Program Funds	2,527,373	78.9%	(599,252)	3,354,806	63.3%
6000	Support Services Program Funds:	608,620	19.0%	129,926	1,000,163	18.9%
7000	Ancillary Services	67,268	2.1%	0	65,796	1.2%
8000	Non-Programmed Charges	0	0.0%	878,188	878,188	16.6%
	Total Other Restricted Fund Appropriation	3,203,261	100.0%	408,862	5,298,953	100.0%

Section 10: The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Restricted Revenues

4110	Local Revenue -Restricted by County	1,230,000	38.4%	0	1,230,000	23.2%
3200	Other State Revenue	1,309,793	40.9%	223,585	1,566,483	29.6%
37xx/38xx	Other Federal Revenues (E-Rate, Medicaid, ROTC, misc.)	391,832	12.2%	25,906	614,582	11.6%
4210	Tuition & Fees		0.0%	76,761	76,861	1.5%
44xx/4910	Contributions/Misc. Revenues	4,000	0.1%	33,350	295,535	5.6%
4880	Indirect Cost Revenue		0.0%	18,433	1,018,433	19.2%
4890	Grant Revenues	267,636	8.4%	30,827	497,059	9.4%
	Fund Balances Appropriated	0	0.0%		0	0.0%
Fund 8	Total Other Restricted Fund Revenues	3,203,261	100.0%	408,862	5,298,953	100.0%

Section 11: The following amounts are hereby appropriated for the operation of the public schools in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Outlay Expenses

Category I (Land & Buildings)

General Supplies & Materials	246,502		24,222	132,451	
General Contracts	100,000		0	149,600	
HVAC/Boilers	1,480,000		(15,134)	1,627,375	
Electrical	33,000		0	33,083	
Plumbing/Sewer	160,000		(20,000)	40,000	
Architects Fees	0		(63,607)	16,393	
Carpentry/Roofing	33,398		(11,419)	21,979	
Other/General Maintenance	99,320		0	271,949	
Improvements to Sites & Paving	598,000		9,647	1,316,661	
Contingency/Unbudgeted	100,000		0	0	
Total Category I Projects	2,850,220	90.1%	(76,291)	3,609,491	84.3%

Category II (Furniture & Equipment)

Technology Upgrades - Computer Devices	200,000		0	264,468	
Furniture & Equipment	0		(8,635)	58,278	
Reserve - Not Designated	0		0	0	
Total Category II Projects	200,000	6.3%	(8,635)	322,746	7.5%

Category III (Motor Vehicles)

Activity Bus Replacement	0		0	0	
Yellow Bus Replacement (State)	0		(77,044)	46,090	
Maintenance Vehicles	114,301		84,926	304,084	
Reserve - Not Designated	0		0	0	
Total Category III Projects	114,301	3.6%	7,882	350,174	8.2%
Total Capital Fund Appropriation	3,164,521	100.0%	(77,044)	4,282,411	100.0%

Section 12: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Outlay Revenues

County Appropriation	625,000	19.8%	0	625,000	14.6%
County Funding - CIP (Capital Improvement Plan) Carryover	2,539,521	80.2%	0	3,499,999	81.7%
State Funds (School Bus Purchases)		0.0%	(77,044)	46,090	1.1%

	Other Financing Sources	0.0%	0	111,322	2.6%
	Fund Balance Appropriated (PY Bal fund 4)	0.0%	0	0	0.0%
Fund 4	Total Capital Outlay Revenues		3,164,521	100.0%	(77,044)
				4,282,411	100.0%

In summary, the following funding amounts are hereby appropriated for the operation of the Vance County Public Schools for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Fund 1	State Public School Fund	42,831,119	42.1%	299,728	49,572,144	43.6%
Fund 2	Local Current Expense Fund	7,457,440	7.3%	(12,290)	7,549,636	6.6%
Fund 3	Federal Grants Fund	40,836,150	40.1%	(14,669)	42,854,297	37.7%
Fund 4	Capital Outlay Fund	3,164,521	3.1%	(77,044)	4,282,411	3.8%
Fund 5	Child Nutrition Fund	4,246,550	4.2%	0	4,246,550	3.7%
Fund 8	Other Restricted Fund	3,203,261	3.1%	408,862	5,298,953	4.7%
Total Appropriation for Vance County						
	Schools	101,739,041	100.0%	604,587	113,803,991	100.0%

Section 13: All appropriations shall be paid first from revenues 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 following conditions:

- A. Amounts transferred between functions, sub-functions, and objects of expenditures within a function without limitations and without a report to the Board of Education being required.
- B. Amounts may be transferred not to exceed 25% between functions of the same fund with a report and approval on such transfers being required of the Board of Education.
- C. Amounts may not be transferred between funds nor from any contingency appropriations within a fund.
- D. In addition, the Board authorizes the Superintendent to fully maximize its resources and allows for the further amendment of revenues and expenditures by program report code as may be needed to meet those goals. Further should NCDPI, the State, or the Federal governments release additional CRF/COVID/CARES Revenues/Funding prior to the Board next approval of a budget amendment, the Superintendent has approval to use those resources for the benefit of the district and in accordance with any NC State Board of Education Policies, and/or State or Federal legislation/policies.

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 by the Vance County Board of Education, this the 29th day of June, 2023

Being no further discussion, Mr. Oxendine motioned and Mrs. Hartness second (7-0) to take the Final Amended Budget Resolution for fiscal year 2022-2023 to the full board for approval in August.

School Resource Officer (SRO) Memorandum of Understanding (MOU)

This MOU is with the Vance County Sheriff Department that will continue the relationship to support schools with up to five SROs starting the 2023-2024 school year with three SROs. All costs are supported in the recurring budget for the district through State At-Risk Funding for \$357,000.

Salary	\$ 224,079
FICA	17,150
Retirement	30,394
401K	4,500
Worker’s Compensation Insurance	5,630
Health/Life/Dental/Miscellaneous	74,841
Total	\$ 356,594

Mrs. White contacted Sheriff Brame regarding advertisement for SROs and suggested that the department advertise with NC Works.

Being no further discussion, Mr. Oxendine motioned and Mrs. Gooche second (7-0) to take the SRO MOU to the full board for approval in August.

School Nutrition Bids

Annual food and drink bids for school nutrition services are required for program compliance. All bids are increases because of the expected economic conditions. The bids reflect increases for food, produce, milk and bread. The net project increase in costs is \$108,766 and to help offset increases, the district received a USDA Supply Chain Assistance Grant. The grant must be used for minimally processed foods.

	BID TOTALS	DIFFERENCE	ESTIMATED \$\$
Sysco Food	\$ 1,560,985.11	8.2% increase	\$ 112,243
Sysco Supplies	\$ 176,795.70	15.3% decrease	\$ -31,758
Foster-Caviness Produce	\$ 57,547.75	5.3% increase	\$ 2,921
Marva Maid (Maola) Milk	\$ 234,285.00	6.8% increase	\$ 14,820
Flowers Baking Company Bread	\$ 93,194.00	12.8% increase	\$ 10,540
Bimbo Bakeries (Sara Lee) Bread	Declined		
Total Estimated Increase			\$ 108,766

The increases for Sysco are connected to the pandemic. Vendors have a stockpile now and there has been a decrease on to go supplies. Mrs. Phyllis shared that it is a challenge to meet the nutritional goals and each district sets the menu to suit students. Now there are stricter sodium guidelines and fresh fruits have not been offered since COVID. Mrs. White suggested that a snack be offered after lunch since so many students eat lunch early. Mr. Oxendine would like someone to check the status of the Fresh Fruit and Veggies grant.

Being no further discussion, Mr. Oxendine motioned and Mrs. Gooche second (7-0) to accept the School Nutrition bids for fiscal year 2023-2024 to the full board for approval in August.

Mrs. Cobb asked if teachers focus more on EC students than the rest of the students in the class. Dr. Bennett shared that teachers must differentiate and if they are having issues teachers should meet with the principal and EC Director. In addition, some parents are refusing EC services.

The Cabinet team left the meeting at 12:22 pm. Mr. Suther and Mr. Perdue stayed.

Facilities

Mr. Perdue shared that the bids for Western Vance has not received any additional bids. Two months ago, there was a \$534,977.30 offer on the table. The building was built in 1924 and is 100 years old with eight acres in a school zone.

Being no further discussion, Mr. Oxendine motioned and Mrs. Hartness second (3-4) to accept the \$534,977.30 offer for Western Vance. (Member voting for the bid are Oxendine, Hartness and Wilson and members voting against are White, Perry, Cobb and Gooche)

Mr. Perdue shared that the Board declined the \$275,000 offer for Eaton Johnson earlier and the bidder offered \$325,000 in person. The Board agreed to follow the guidelines and repost on GovDeals.com with a starting price of \$400,000.

Being no further discussion, Mr. Oxendine motioned and Mrs. Hartness second (7-0) to repost Eaton Johnson at \$400,000 on GovDeals.com

Other

The Board of Education Retreat is September 20, 2023.

Being no further business, Mr. Oxendine motion and Mrs. Gooche second (7-0) to adjourn the meeting at 1:19 p.m.