

ORANGE COUNTY  
BOARD OF EDUCATION

AGENDA ITEM ABSTRACT

Meeting Date: September 10, 2012

AGENDA ITEM No. 12-09-07

ACTION ITEM: (Y/N) Y

SUBJECT: Budget Amendments 2011-2012

INFO. CONTACT: Donna Brinkley PHONE: 919-732-8126

- ATTACHMENTS:
1. State Public School Fund
  2. Local Current Expense Fund
  3. Federal Grants Fund
  4. Capital Outlay Fund
  5. Other Restricted Fund
- 

**PURPOSE:** To report changes in the budget resolution resulting from DPI's Budget Allotment Revisions and guaranteed allotments. Also, to report changes to reflect actual expenditures for 2011-12 and to report an increase in the allocation for the CIS After School program in the Other Restricted Fund.

**BACKGROUND:** The budget for the 2011-2012 school year was adopted September 6, 2011. Since that time additional appropriations have been made in the State Public School Fund, the Federal Grants Fund and the Other Restricted Fund.

**FINANCIAL IMPACT:** These amendments adjust account balances through June 30, 2012.

Adjust State Public School Fund - \$ 61,149

Adjust Local Current Expense Fund - \$ 0

Adjust Federal Grants Fund - \$ 2,560

Adjust Capital Outlay Fund - \$ 0

Adjust Other Restricted Fund - \$ 5,000

**RECOMMENDATION:** The Superintendent recommends the Board of Education approve the attached budget amendments for the 2011-2012 school year.

**BUDGET AMENDMENT  
ORANGE COUNTY SCHOOLS  
STATE PUBLIC SCHOOL FUND**

The Orange County Board of Education at a meeting on the 10th day of September, 2012, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2012:

Code Number	Description of Code	Increase	Decrease
<b><u>EXPENSES</u></b>			
5100	Regular Instructional Services	\$ 4,648	\$ 50,000
5200	Special Population Services	71,987	166,563
5300	Alternative Programs and Services		126,824
5800	School-Based Leadership Services	13,788	813,695
6100	Support and Development Services		49,455
6200	Special Population Supp. & Dev.	34,590	
6300	Alternative Programs & Svcs. Supp. & Dev.	4,834	
6400	Technology Support Services		29,175
6500	Operational Support Services	1,255,839	
6600	Financial & HR Services		178,800
6900	Policy, Leadership and Public Relations Svcs.	89,975	
	<b>TOTAL</b>	<b>\$ 1,475,661</b>	<b>\$ 1,414,512</b>
	<b>NET TOTAL</b>	<b>\$ 61,149</b>	
<b><u>REVENUES</u></b>			
3100	State Public School Fund	\$ 1,475,661	\$ 1,414,512
	<b>TOTAL</b>	<b>\$ 1,475,661</b>	<b>\$ 1,414,512</b>
	<b>NET TOTAL</b>	<b>\$ 61,149</b>	

**Explanation:**

Amend State Public School Fund to reflect a net increase to appropriations for 2011-2012. The net increase is a result of:

1. An increased allocation for actual costs of guaranteed allotments thru June 30, 2012 in PRC 009 (Non-Contributory Employee Benefits) of \$32,464 and PRC 011 (NBPTS Educational Leave) of \$160.
2. An increased allocation in PRC 003 (Non-Instructional Support) of \$950 and an increased allocation due to actual costs for position allotments thru June 30, 2012 in PRC 007 (Instructional Support) of \$27,575.

This amendment also amends the 2011-12 budget to reflect actual expenditures for fiscal year 2011-2012 as impacted by the funding flexibility adjustments.

Total Appropriation in State Public School Fund	\$ 40,246,019
Amount of Increase/(Decrease)	61,149
Total Appropriation in State Public School Fund	\$ 40,307,168

Passed by majority vote of the Board of Education of Orange County Schools on the 10th day of September, 2012.

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Chair, Board of Education

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Secretary, Board of Education

**BUDGET AMENDMENT  
ORANGE COUNTY SCHOOLS  
LOCAL CURRENT EXPENSE FUND**

The Orange County Board of Education at a meeting on the 10th day of September, 2012, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2012:

Code Number	Description of Code	Increase	Decrease
<b><u>EXPENSES</u></b>			
5100	Regular Instructional Services		\$ 24,276
5200	Special Population Services	\$ 244,436	
5300	Alternative Programs and Services	46,830	
5400	School Leadership Services		101,000
5500	Co-Curricular Services	34,649	
5800	School-Based Support Services	830,990	
6100	Support and Development Services		46,759
6200	Special Population Support and Dev. Services	34,862	
6300	Alternative Programs and Services Support & Dev.	25	
6400	Technology Support Services	30,000	
6500	Operational Support Services		1,189,608
6600	Financial and Human Resource Services		165
6700	Accountability Services	35,000	
6900	Policy, Leadership and Public Relations Services		35,000
7100	Community Services	15	
8100	Payments to Other Governmental Units	140,000	
	TOTAL	\$ 1,396,807	\$ 1,396,807
	NET TOTAL	\$ -	
<b><u>REVENUES</u></b>			
4400	Local Sources - Unrestricted	\$ -	
	TOTAL	\$ -	
	NET TOTAL	\$ -	

Explanation: Amend Local Current Expense Fund to reflect actual expenditures for fiscal year 2011-2012 as impacted by the funding flexibility adjustments.

Total Appropriation in Local Current Expense Fund	\$ 23,989,855
Amount of Increase/(Decrease)	-
Total Appropriation in Local Current Expense Fund	\$ 23,989,855

Passed by majority vote of the Board of Education of Orange County Schools on the 10th day of September, 2012.

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Chair, Board of Education

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Secretary, Board of Education

**AMENDMENT #10**

**BUDGET AMENDMENT  
ORANGE COUNTY SCHOOLS  
FEDERAL GRANT FUND**

The Orange County Board of Education at a meeting on the 10th day of September, 2012, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2012:

<b>Code Number</b>	<b>Description of Code</b>	<b>Increase</b>	<b>Decrease</b>
<b><u>EXPENSES</u></b>			
5100	Regular Instructional Services		\$ 77,786
5200	Special Population Services		36,779
5300	Alternative Programs and Services		98,397
5800	School-Based Support Services	\$ 21,880	
6100	Support and Development Services	27,979	
6200	Special Population Support & Dev. Services		10,000
6300	Alternative Programs and Services Supp. & Dev.	47,779	
6500	Operational Support Services		1,779
7200	Nutrition Services	18,708	
8100	Payments to Other Governmental Units		13,538
8200	Unbudgeted Funds	124,493	
	TOTAL	\$ 240,839	\$ 238,279
	NET TOTAL	\$ 2,560	
<b><u>REVENUE</u></b>			
3600	Federal Fund Revenue	\$ 2,560	
	TOTAL	\$ 2,560	\$ -
	NET TOTAL	\$ 2,560	

Explanation: Amend Federal Grant Fund to reflect additional appropriations for 2011-12. The net increase is a result of an increased allocation in PRC 050 (Title I) of \$485 and PRC 103 (Improving Teacher Quality) of \$2075. This amendment also amends the 2011-12 budget to reflect actual expenditures for the fiscal year 2011-12.

Total Appropriation in Federal Grant Fund	\$ 6,018,074
Amount of Increase/(Decrease)	2,560
Total Appropriation in Federal Grant Fund	\$ 6,020,634

Passed by majority vote of the Board of Education of Orange County Schools on the 10th day of September, 2012.

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Chair, Board of Education

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Secretary, Board of Education

AMENDMENT #11

BUDGET AMENDMENT  
ORANGE COUNTY SCHOOLS  
CAPITAL OUTLAY FUND

The Orange County Board of Education at a meeting on the 10th day of September, 2012, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2012:

Code Number	Description of Code	Increase	Decrease
<b><u>EXPENSES</u></b>			
5100	Regular Instructional Services	\$ 3,000	
7200	Nutrition Services		\$ 3,000
	TOTAL	\$ 3,000	\$ 3,000
	NET TOTAL	\$ -	
<b><u>REVENUES</u></b>			
3400	State Allocations Restricted to Capital Outlays	\$ -	\$ -
	TOTAL	\$ -	\$ -
	NET TOTAL	\$ -	

Explanation: Amend Capital Outlay Fund to reflect actual expenditures for fiscal year 2011-12.

Total Appropriation in Capital Outlay Fund	\$ 8,623,452
Amount of Increase/(Decrease)	-
Total Appropriation in Capital Outlay Fund	<u>\$ 8,623,452</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 10th day of September, 2012.

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Chair, Board of Education

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Secretary, Board of Education

**BUDGET AMENDMENT  
ORANGE COUNTY SCHOOLS  
OTHER RESTRICTED FUND**

The Orange County Board of Education at a meeting on the 10th day of September, 2012, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2012:

Code Number	Description of Code	Increase	Decrease
<b><u>EXPENSES</u></b>			
5500	Co-Curricular Services	\$ 5,000	
	TOTAL	\$ 5,000	\$ -
	NET TOTAL	\$ 5,000	
<b><u>REVENUES</u></b>			
4400	Local Revenues	\$ 5,000	
	TOTAL	\$ 5,000	\$ -
	NET TOTAL	\$ 5,000	

Explanation: Amend Other Restricted Fund to reflect an increase in appropriations to PRC 110 (CIS After 3 Middle School Afterschool) of \$5,000.

Total Appropriation in Other Restricted Fund	\$ 1,332,662
Amount of Increase/(Decrease)	5,000
Total Appropriation in Other Restricted Fund	<u>\$ 1,337,662</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 10th day of September, 2012.

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Chair, Board of Education

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Secretary, Board of Education